Registered No. C207

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ASADHA 17 THURSDAY, JULY 8, 1965 [SAKA 1887

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India", are only republished.

GOVERNMENT OF PUNJUB

HOME DEPARTMENT

Press

NOTIFICATION

The 27th January 1965

NO. 1/303-IPB-64/772. Whereas it appears to the Governor of Punjub that issue of September 1964, of he English monthly entitled "Muslim News International" edited by Abdul Ali Khan from Karachi arries an article captioned "The Indian Muslims" on ages 22-25 and pictures on page 23, containing natter, which is intended to promote feeling of nmity and hatred between Hindus and Muslims of ndia;

Now, therefore, in exercise of the powers onferred by section 99-A of the Code of Criminal rocedure, 1898, the Governor of Punjub is pleased o declare every copy of the aforementioned agazine to be forfeited to the Government.

By order,

ILLEGIBLE,

Dy. Secy. to the Govt. of Punjub.

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 30th March 1965

S.O. 1087.—In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962, published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 1465, dated the 5th November, 1962, namely:—

1. (1) These rules may be called the Defence of India (Amendment) Rules, 1965.

(2) They shall come into force on the 1st day of April, 1965.

2. In the Defence of India Rules, 1962, rule 132A (relating to prohibition of dealings in foreign exchange) shall be omitted except as respects things done or omitted to be done under that rule.

[No. F. 3/2/65-Poll(Spl).]

HARI SHARMA, Spl. Secy.

Registered No. C207

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सत्यमेव जयते

RAVANA 7] THURSDAY, JULY 29, 1965 [SAKA 1887

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Orders and Notifications which have originally been published in the "Gazette of India" are only republished

GOVERNMENT OF INDIA

Ministry of Home Affairs

ORDERS

No. 1/24/65(1)-Poll.II.—24th June 1965.—Whereas in the opinion of the Central Government the leaflet in Hindi entitled "Andolan Ke Aag Bhadak Uthi-Chathra Ekta Ko Khuli Chunoti" issued by "Prachar Vibhag, Nepal Chathra Tatha Yuvak Socialist Club", Madhubani, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said leaflet or any extract therefrom or of any translation thereof, and declares the said leaflet and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said leaflet to deliver the same to the local police authorities.

No. 1/24/65(2)-Poll.II. — 24th June 1965. — Whereas in the opinion of the Central Government the leaflet in Hindi entitled "Janta Ki Loot Aur Gaddaron Ko Chetawani" issued by "Krantikari Dal", contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Goevrnment hereby—

(a) prohibits the sale or distribution of the said leaflet or any extract therefrom or of any translation thereof, and declares the said leaflet and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said leaflet to deliver the same to the local police authorities.

S. SANTHI,

Under Secy. to the Govt. of India.

GOVERNMENT OF PUNJAB

HOME DEPARTMENT

Press

NOTIFICATION

No. 1355-IPB-65/4879. — 13th February 1965. — Whereas it appears to the Governor of Punjab that issue, dated the 28th September 1964, of the newspaper entitled "Morning News", an English daily from Karachi (Pakistan), printed and published by M. G. A. Khatib and edited by Khwaja Noorudin, carries an article captioned "Indian Muslims-I", containing matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99-A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned newspaper to be forfeited to the Government.

By order,

ILLEGIBLE, Dy. Secy. Home.

MINISTRY OF HOME AFFAIRS

Passport

NOTIFICATIONS

New Delhi, the 16th June 1965.

No. 6/89/64(i)-F.I.—In exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (16 of 1939), the Central Government hereby makes the following rules further to amend the Registration of Foreigners Rules, 1939, the same having been previously published are required by the said section, namely:—

1. The Rules may be called the Registration of Foreigners (Third Amendment) Rules, 1965.

2. In the Registration of Foreigners Rules, 1939—

(a) in sub-rule (1) of rule 5—

(i) after the words "entering India" the words "or resident in India" shall be inserted;

(ii) the words "of his arrival in India" shall be omitted;

(b) in rule 6

(i) in sub-rule (1), after clause (b), the following clause shall be inserted, namely:—

"(c) in the case of a foreigner, who enters India otherwise than on a visa, to the Registration Officer having jurisdiction in the place where the said foreigner is present at the time of the presentation of such report";

(ii) in sub-rule (2), after clause (b), the following clause shall be inserted, namely:—

"(c) in the case of a foreigner referred to in clause (c) of sub-rule (1)—

(i) where he has entered India before the commencement of the Registration of Foreigners (Third Amendment) Rules, 1965, within 30 days of such commencement;

(ii) where he enters India after such commencement within 90 days of his arrival in India."

New Delhi, the 16th June 1965.

No. 6/89/64-(ii)-F.I.—In exercise of the powers conferred by section 3 of the Foreigners Act, 1946 (31 of 1946), the Central Government hereby makes the following order further to amend the Foreigners Order, 1948, namely:—

1. The order may be called the Foreigners (Amendment) Order, 1965.

2. In the Foreigners Order, 1948, for sub-paragraph (2) of paragraph 7, the following shall be substituted, namely:—

"(2) Every foreigner to whom the provisions of sub-paragraph (1) do not apply shall obtain a permit indicating the period during which he is authorised to remain in India from the Registration Officer to whom he presents a registration report in accordance with rule 6 of the Registration of Foreigners Rules, 1939."

New Delhi, the 16th June 1965.

No. 6/89/64(iii)F.I.—In exercise of the powers conferred by section 6 of the Registration of Foreigners Act, 1939 (16 of 1939), the Central Government hereby makes the following order further to amend the Registration of Foreigners (Exemption Order, Order, 1957, namely:—

1. This order may be called the Registration of Foreigners (Exemption) Amendment Order, 1965.

2. In the Registration of Foreigners (Exemption) Order, 1957, after clause 7, the following clause shall be inserted, namely:—

"8. Where by virtue of any of the foregoing clauses, a foreigner is exempt from the application to, or in relation to, him of the provisions of rules 5 and 6 of the Registration of Foreigners Rules, 1939 and such exemption ceases to be operative, then, the provisions of the said rules 5 and 6 shall apply to, or in relation to, such foreigner as if he entered India on the date of the ceaser of such exemption or on the date of the commencement of the Foreigners (Exemption) Amendment Order, 1965, whichever is later."

FATEH SINGH,
Jt. Secy.

MINISTRY OF IRRIGATION AND POWER

New Delhi, the 14th May 1965

RESOLUTION

No. DW.V.516 (2)/63 :- The Central Flood Control Board set up under the Government of India, Ministry of Irrigation and Power, resolution No. D. W. 14 (7)/54, dated the 8th September, 1954, as amended from time to time, is reconstituted as follows :—

Chairman.

(i) Union Minister of Irrigation and Power.

Members.

(ii) Union Minister of Education.

(iii) Union Minister of Civil Aviation.

(iv) Union Minister of Transport.

(v) Union Minister of State in the Ministry of Railways.

(vi) Member, Planning Commission, in-charge of work relating to Irrigation and Power.

(vii) Union Deputy Minister of Agriculture in the Ministry of Food and Agriculture.

(viii) Union Deputy Minister in the Ministry of Irrigation and Power.

(ix) Additional Secretary, Ministry of Finance (Department of Expenditure).

(x) One representative of each of the State Flood Control Boards, i.e., Andhra Pradesh, Assam, Bihar, Gujarat, Jammu and Kashmir, Kerala, Maharashtra, Madhya Pradesh, Madras, Mysore, Orissa, Punjab, Rajasthan, Uttar-Pradesh and West Bengal.

Secretary

(xi) Secretary, Ministry of Irrigation and Power.

Additional Secretary

xii) Chairman, Central Water and Power Commission.

The functions of the Central Flood Control Board will be—

(1) to lay down the general principles and policies in connection with floods and flood control measures ;

(2) to consider and approve the Master Plans for flood control as submitted by the States or River Commissions ; and

(3) to arrange for necessary assistance in connection with investigations, planning and execution of flood control works.

Order

Ordered that this resolution be communicated to all State Governments, all the Ministries of Government of India, Prime Minister's Secretariat, the Private and Military Secretaries to the President, Department of Parliamentary Affairs, the Rajya/Lok Sabha Secretariat, the Planning Commission and the Comptroller and Auditor General of India.

Ordered also, that the resolution be published in the "Gazette of India" and that the State Governments be requested to publishsh it in the State Gazettes for general information.

V. NANJAPPA.
Secretary.

egistered No. C207

The Calcutta Gazette

SRAVANA 28] THURSDAY, AUGUST 19, 1965 [SAKA 1887

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 4th June 1965

NOTIFICATIONS

INCOME-TAX ESTABLISHMENTS

No. 127.—The President has been pleased to appoint Shri N. K. Som, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax from the afternoon of 30th April 1965 and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, Jalpaiguri Range, Jalpaiguri, with effect from the same date vice Shri A. Choudhuri transferred.

No. 128.—Shri G. R. Raghavan, Appellate Assistant Commissioner of Income-tax, Q-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 1st May 1965 vice Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, proceeded on leave.

No. 129.—Shri S. G. Jaisinghani, Appellate Assistant Commissioner of Income-tax, P-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, O-Range, Calcutta, in addition to his own duties with effect from the afternoon of 20th April 1965 vice Shri H. L. Sud proceeded on leave.

No. 130.—On transfer, Shri N. C. Roy, formerly Inspecting Assistant Commissioner of Income-tax, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, B-Range, Calcutta, with effect from the afternoon of 30th April 1965 vice Shri D. K. Sen transferred.

No. 131.—Shri G. R. Raghavan, Appellate Assistant Commissioner of Income-tax, Q-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 7th May 1965 vice Shri K. S. Narayanaswami proceeded on leave.

No. 132.—The President has been pleased to appoint Shri J. Rama Iyer, Income-tax Officer, Class I (lately working as Under Secretary), to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of the 10th May 1965 and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, with effect from the same date relieving Shri S. R. Sukla of the additional charge.

No. 133.—Shri J. Rama Iyer, Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, has also taken over charge as Appellate Assistant Commissioner of Income-tax, H-Range, Calcutta, in addition to his own duties, with effect from the same date.

No. 134.—Shri A. V. Raman, Appellate Assistant Commissioner of Income-tax, E-Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, P-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 21st May 1965 vice Shri S. G. Jaisinghani proceeded on leave.

No. 135.—Shri T. K. Souriranjan, Appellate Assistant Commissioner of Income-tax, D-Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, C-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 20th May 1965 vice Shri Avtar Krishan proceeded on leave.

No. 136.—On return from leave, Shri H. L. Sud resumed duties as Appellate Assistant Commissioner of Income-tax, O-Range, Calcutta, on the forenoon of the 17th May 1965 relieving Shri S. G. Jaisinghani of the additional charge.

S. K. MITAL, Under Secy.

GOVERNMENT OF INDIA

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 31st May 1965.

NOTIFICATION

No. 21/1/63-FD(FP).—In pursuance of the Resolution of the Government of India in the Ministry of Information and Broadcasting No. 1/29/58-FP, dated the 5th February 1959, as amended by Resolution No. 21/1/63-FD(FP), dated the 22nd May 1965, the Central Government hereby nominates Shri M. D. Bhat, as the Chairman of the Film Advisory Board, Bombay, with immediate effect.

H. N. AGARWAL, Dy. Secy.

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 31st May 1965

CORRIGENDUM

INCOME-TAX ESTABLISHMENTS

No. 115.—In this Ministry's notification No. 72, Income-tax Establishments, dated the 12th April 1965, for the date "27th May 1965" read "27th March 1965".

S. K. MITAL, Under Secy.

New Delhi, the 12th April 1965

NOTIFICATION

INCOME-TAX ESTABLISHMENTS

No. 72.—Shri S. R. Shukla, Appellate Assistant Commissioner of Income-tax, R-Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 27th May 1965 vice Shri T. V. Ramakrishna proceeded on leave.

M. G. THOMAS, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 29th May 1965

ORDER

No. 4/14/65-Poll.-II.—Whereas in the opinion of the Central Government the periodical entitled *Azad Kashmir News* edited by Mohammad Iqbal and Ahmed Shamim, published by G. A. Pandit from 133 Dalhousie Road, Rawalpindi, and printed at the Frontier Exchange Press, Rawalpindi, contains prejudicial reports as defined in clause (7) of the rule 3 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules 1962, the Central Government hereby—

(a) declares that the issues of the said periodical published from 1st December 1964 up to the date of this order and every copy or translation thereof or extract therefrom are forfeited to Government;

(b) directs every person possessing any copy of the said issues to deliver the same to local police authorities; and

(c) prohibits the sale or distribution of the said or similar periodical or any extract therefrom or of any translation thereof.

G. S. KAPOOR, Under Secy

MINISTRY OF HOME AFFAIRS

New Delhi, the 15th March 1965

G.S.R. 462.—In pursuance of sub-rule (1) and the first proviso to sub-rule (2), of rule 4 of the Indian Police Service (Cadre) Rules, 1954, the Central Government in consultation with the Government of West Bengal, hereby makes the following further amendment in the Indian Police Service (Fixation of Cadre Strength) Regulations, 1955:—

Amendment

In the Schedule to the said Regulations, under "West Bengal" for the entry:—

"Deputy Inspector General of Police, Armed Police, Training and Border..1" the following may be substituted:

"Deputy Inspector General of Police, Armed Police and Border....1"

[No. 7/7/65-A I S (I)]

O. S. MARWAH, Under Secy.

gistered No. C207

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HADRA 4] THURSDAY, AUGUST 26, 1965 [SAKHA 1887

ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

MINISTRY OF DEFENCE

RESOLUTION

No. 514.—5th February 1965.—To advise the Government of India on matters relating to the development of Territorial Army in the State of West Bengal, the President has been pleased to direct that State Advisory Committee for the Territorial Army be re-constituted.

2. The Committee shall consist of:—

Chairman

Chief Minister, West Bengal.

Deputy Chairman

Minister of State, Excise and Home (Police and Defence) Department, Government of West Bengal.

(A)—Official Members

1 Chief Secretary, Government of West Bengal.

2 General Officer Commanding, Bengal Area, Fort William, Calcutta-21.

3 Secretary, Home Department, Government of West Bengal.

4 Chairman, Tea Board, Calcutta-1.

5 General Manager, Eastern Railway, Calcutta-1.

6 General Manager, South Eastern Railway, Calcutta-43.

7 Assistant Director of Territorial Army, Headquarters, Eastern Command, Fort William, Calcutta-21.

8 Chairman, Port Commissioners, Calcutta-1.

9 Post Master General, West Bengal Circle, Calcutta-1.

10 Commissioner, Calcutta Corporation, Cal.-13.

11 GSO 2(TA), Headquarters, Bengal Area, Fort William, Calcutta-21.

12 Recruiting Officer, Headquarters, Calcutta Recruiting Area, Calcutta-20.

13 Director of National Employment Service, West Bengal.

(B)—Non-Official Members

1 Shri T. Manaen, M.P. (ex-officio).

2 Shri Pratap Chandra Chundra, M.L.A., 23 Nirmal Chandra Street, Calcutta-12.

3 President, Bengal Chamber of Commerce and Industries, Calcutta-1.

4 President, Indian Chamber of Commerce, Calcutta-1.

5 Vice-Chancellor, University of Calcutta, Calcutta-7.

6 Rector, Jadavpur University, Calcutta-32.

7 Shri S. C. Ghosh Maulik, 10/34D Deshpran Shamsmal Road, Tollygunge, Calcutta.

8 Lt.-Col. M. L. Khaitan, 226/1 Lower Circular Road, Calcutta-20.

9 Major B. C. Ghosh, 23/C Beniapukur Lane, Calcutta-14.

10 Shri Tushar Kanti Ghosh, Editor, Amrita Bazar Patrika, 14 Ananda Chatterjee Lane, Calcutta-3.

11 Shri Ashok Kumar Sarkar, Editor, Ananda Bazar Patrika, 6 Sooterkin Street, Calcutta-1.

Secretary

Joint Secretary to the Government of West Bengal, Home Department, and State Defence Co-ordination Officer.

3. The tenure of appointment of the non-official members of the Committee is two years.

4. The functions of the Committee will be (i) to encourage recruitment to the Territorial Army and (ii) to consider any local problem regarding recruitment, development and training in the Territorial Army.

5. The non-official members will be paid travelling allowance and daily allowances for attending the meetings at the rates mentioned in the Ministry of Finance Office Memorandum No. F.6(26)-B-IV/59, dated the 5th September 1960, as amended from time to time.

6. Ordered that the foregoing be communicated to the Chief of the Army Staff, Financial Adviser, Ministry of Finance (Defence) and the Chief Secretary to the Government of West Bengal.

7. Ordered also that the resolution be published in the "Gazette of India."

8. Ministry of Defence resolution No. 245, dated the 10th January 1963, published in the "Gazette of India", Part I, Section 3, dated the 2nd February 1963, is hereby cancelled.

A. C. BOSE, Dy. Secy.

[F.37(2)/64/D(GS.III)]

MINISTRY OF FINANCE

Department of Revenue

INCOME-TAX ESTABLISHMENTS

New Delhi, the 7th June 1965.

NOTIFICATION

No. 138.—In pursuance of clause (b) of sub-rule (ii) of rule 2 of the Appellate Tribunal Rules, 1946, the Government of India has been pleased to appoint Shri T. B. Swaminathan, Income-tax Officer, Class I, as Junior Authorised Representative, Income-tax Appellate Tribunal, West Bengal, Calcutta, with effect from the forenoon of the 5th April 1965, to appear, plead and act for any Income-tax authority who is a party to any proceedings before the Income-tax Appellate Tribunal.

S. K. MITAL, Under Secy.

HOME DEPARTMENT

Press

NOTIFICATION

The 16th March 1965.

No. 2968-IPB-65/8433.—Whereas it appears to the Governor of Punjab that the book in Urdu entitled "Firdaus" by Qaisi Rampuri, Karachi (Pakistan), printed at the International Press, Karachi, in its passages mentioned in the Schedule given below contains matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned book, and other documents containing copies, reprints and translation of or extracts from, the said book to be forfeited to the Government of Punjab.

Schedule

Page of the book	Passages
101-102	Beginning with the words "Be Maksad Zindgi" and ending with the words "Khuda Ki Hatak"
398-403	Beginning with the words "Magar Jab Rashad" and ending with the words "Chashme Ubbal Pare"
408-416	Beginning with the words "Abhi August, 1947" and ending with the words "Go e Tang Ban Ban Gia"
418-419	Beginning with the words "Hakumati Hind Se En" and ending with the words "Kahim Aman Nasib Nahin Hoti".
428-430	Beginning with the words "Hindustan Ke Muslman" and ending with the words "Twarikh Ke Rooh Honi Chahey"
434-435	Beginning with the words "Joes Caesar" and ending with the words "Buzdil Tareen Qaum Se Tha".
437-439	Beginning with the words "Pachattar Hazar Nahoti" and ending with the words "Saqoot Nahin Hoa Tha".

LAKSHMI NARAIN,
Dy. Secy. to the Govt. of Punjab,
Home Dept.

red No. C207

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ADRA 11] THURSDAY, SEPTEMBER 2, 1965 [SAKA 1887

RT IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF HOME AFFAIRS

New Delhi, the 15th March 1965

o. 21/5/64-AIS(III).—In supersession of this istry's Notification No. 21/5/64-AIS(III), dated 3th January 1965, the services of Shri D. W. Telang, S., have been placed at the disposal of the Governt of West Bengal, with effect from the forenoon 5th January, 1965, on the expiry of leave.

New Delhi, the 16th March 1965

). 24/3(16)/64-AIS(III).—The President is pleased onfirm Shri Rajendra Kumar Nigam, appointed to Indian Police Service on probation on the results he Combined Competitive Examination held in and allotted to the Cadre of West Bengal, in the an Police Service, with effect from the 26th mber 1964.

O. S. MARWAH, Under Secy.

GOVERNMENT OF PUNJAB

HOME DEPARTMENT

Press

NOTIFICATIONS

The 21st May 1965

6867-2PB-65/16116.—Whereas it appears to overnor of Punjab that the issue, dated the November 1964, of the newspaper entitled ning News", an English daily from Karachi istan), printed and published by M. G. A. tib and edited by Khawaja Nooruddin, carried, an article captioned "Unhelp Sought: Delhi Bent on Annihilating Muslims" containing matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned issue of the newspaper and of any other document containing such matter to be forfeited to the Government of Punjab.

LAKSHMI NARAIN,
Dy. Secy. to the Govt. of Punjab.

The 20th May 1965

No. 2690-1PB-65/16225.—Whereas it appears to the Governor of Punjab that the issue, dated the 16th November 1964, of the Urdu Weekly entitled "Intekhab" printed and published by Hafiz Bashir Ahmed Ghaziabadi at Zia Barqi Press, Karachi, in its article captioned "Bharat Men Sawa Karor Muslimanon Ko Shaheed Kar Dia Gia" contains matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned issue of the said weekly and of any other document containing such matter to be forfeited to the Government of Punjab.

LAKSHMI NARAIN,
Dy. Secy. to the Govt. of Punjab.

No. 2969-1PB-65/14880. — 14th May 1965.— Whereas it appears to the Governor of Punjab that the issue, dated the 25th September 1964 of the Pakistan English daily newspaper entitled "Morning News" printed and published by Shri M. G. A. Khatib at the "Morning News Press Karachi" and edited by Khawaja Nooruddin, in its article captioned "Second Class Citizens" appearing on page 6 contains matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned issue and of any other document containing such matter to be forfeited to the Government of Punjab.

LAKSHMI NARAIN, Dy. Secy.

No. 4679-2PB-65/14987. — 15th May 1965.— Whereas it appears to the Governor of Punjab that the issue, dated the 20th November 1964, of the newspaper entitled "Morning News" an English daily published simultaneously from Karachi and Dacca, edited by Shri Khawaja Nooruddin, carries an editorial captioned "Plight of Indian Muslims" containing matter which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned issue of the newspaper and of any other document containing such mattrg to be forfeited to the Government of Punjab.

LAKSHMI NARAIN, Dy. Secy.

No. 2412-1PB-65/14882. — 15th May 1965.— Whereas it appears to the Governor of Punjab that the book entitled "Sher-e-Kashmir Sheikh Mohd. Abdullah" written by Syed Mahmud Azad and published by the Zamindar Book Depot, Rawalpindi, in its passages mentioned in the Schedule given below contains matter which is intended to promote feelings of enmity and hatred between Hindus and Muslifs of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjb is pleased to declare every copy of the aforementioned book and of any other document containing such matter to be forfeited to the Government of Punjab.

Schedule

Pages of the book.	Passages.
116—117	Beginning with the words "Woh Ek Mudat Se" and ending with the words "Amli Shakal Ikhtiar Kor Raha Tha".
121—124	Beginning with the words "Is Tahrir Ke Pahle Rukh Par Nigah" and ending with the words "Riasat Ke Tumam Raste Pakisthan Ke Taraf Se He Hain".
128—129	Beginning with the words "Jab Tashil Bagh Wa Tashil Sadhnuty Men Dogra Fauj" and ending with the words "Malak Ka Ek Hissa Lar Kar Azad Kora Lia".

LAKSHMI NARAIN, Dy. Secy.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi, the 16th March 1965.

No. 1-C.A(1)/64.—In exercise of the powers conferred by sub-section (1) of section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendment to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

In the said regulations, for the existing sub-regulation (4) of regulation 14, substitute the following:

"(4) The findings of the Council shall be communicated to the complainant and the respondent".

C. BALAKRISHNA
Secretary.

New Delhi-1, the 16th March 1965

No. 1-C.A.(2)/64.—In exercise of the powers conferred by sub-section (1) of section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendment to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

In the said regulations, for the existing sub-regulation (4) of regulation 59, substitute the following:

"(4) The Chairman shall be nominated by the Regional Council from among the three members nominated by it on the Managing Committee".

C. BALAKRISHNAN
Secretary.

New Delhi-1, the 19th March 1965.

No. 1-C.A.(4)/2/65.—In pursuance of sub-regulation (2) of regulation 59 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to make the following amendments in the Chartered Accountants Students' Association Rules.

These amendments will come into force with effect from 1st April 1965.

In the said rules,—

(1) For the existing clause (v) of rule 26, substitute the following:—

"(v) The accounts of the Students' Association and its branches, if any, shall be incorporated in the accounts of Central Council for the year."

(2) For the existing clause (vi) of rule 26, substitute the following:—

"(vi) As soon as may be practicable at the end of each year ending on 31st March but not later than the 30th day of September of the year next following, the Students' Association Managing Committee shall submit t

the Central Council and the Regional Council concerned a copy of its report for that year and copies of the said report shall be forwarded to all the members of the Association".

(3) In rule 37, delete the words "to adopt the accounts".

C. BALAKRISHNAN,
Secretary.

New Delhi-1, the 19th March 1965.

No. 1-CA(4)1/65.—In exercise of the powers conferred by sub-section (1) of section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

These amendments will come into force with effect from 1st April 1965.

(1) Delete sub-regulation (3) of regulation 114 and renumber sub-regulation (4) as sub-regulation (3) thereof.

(2) In clause (i) of sub-regulation (3) of regulation 114 so re-numbered, delete the words "the audited accounts and".

(3) For the existing clause (ii) of sub-regulation (3) of regulation 114 so re-numbered, substitute the following:—

"(ii) The accounts of the Regional Council and its branches, if any, shall be incorporated in the accounts of the Council for the year."

(4) In sub-regulation (1) of regulation 124, for the words "15th day of May and the 15th day of June", substitute the words "15th day of June and the 15th day of July".

(5) For the existing regulation 125, substitute the following:—

"125. **Notice of meeting.**—At least 14 days' notice of every meeting specifying the day, place and hour of such meeting and in the case of special business, the general nature of the business, shall be given. In case of the annual general meeting, the report of the Regional Council shall accompany the notice."

(6) In regulation 128, delete the words "to adopt the accounts, to appoint auditors".

C. BALAKRISHNAN,
Secretary.

MINISTRY OF IRRIGATION & POWER

New Delhi, the 27th July 1965.

RESOLUTION

No. DW.V.516(4)/64.—The question of providing adequate waterways under the Railway bridges from the flood control point of view and the liability for the expenditure thereon has been engaging the attention of the Government for sometime past. It is generally agreed that if the additional waterways is necessitated due to natural causes the Railways would bear the cost of the widening of the waterways; but if it is necessitated due to some works undertaken by the State Government, then the cost should be borne by the State authorities. Cases, have, however, occurred where there have been difference of opinion between the State Government and the Railways as to the causes necessitating the widening of waterways and the incidence of the cost thereof. In order to settle such cases, it has been decided to constitute a Standing Committee.

2. The Committee shall consist of—

(1) Chairman, Central Water and Power Commission—Chairman.

(2) Chief Engineer of the Zonal Railway concerned—Member.

(3) Chief Engineer of the State Government in charge of Flood Control—Member.

(4) A representative of the Central Water and Power Commission—Member-Secretary.

3. The terms of reference of the Standing Committee shall be as follows:

The Committee will go into cases where there is a dispute between the State Government and Railways concerning the causes that have necessitated the provision of increased waterways (viz., modification of existing bridges or building new bridges) under railway track. The Committee will examine the details and decide in the case of each bridge whether the increased waterways has become necessary due to any one or a combination of the following causes:

(a) natural causes like an established increase in the intensity of rainfall, natural changes in the course of streams, etc.;

(b) change in the pattern of distribution of the run-off from a catchment area causing an increase in peak discharge through the concerned Railway bridge(s) due to flood control drainage and Road and Irrigation Schemes or other works undertaken by the State Government;

(c) original inadequacy of the bridge at the time of construction; and

(d) any other causes.

If the increased provision is necessitated due to a combination of more than one of the above causes, the Committee will also assess the proportion of the total increase in waterway attributable to each of these causes.

4. Whenever a difference of view arises between the State Government and the Railway, the Chief Engineer, Zonal Railway, or the State Chief Engineer concerned will submit a memorandum on the Railway's or State's case to the Chairman, Central Water and Power Commission, with a copy to the State or the Railway authorities concerned. The Chairman, Central Water and Power Commission, would then fix up a meeting to consider the matter. The decision of the Committee will be binding on the Railways as well as the State Government.

V. NANJAPPA, Secy.

Order

Ordered that this resolution be communicated to all the State Governments, all the Ministries of Government of India, Prime Minister's Secretariat, the Private and Military Secretaries to the President, Department of Parliamentary Affairs, the Rajya/Lok Sabha Secretariat, the Planning Commission and the Comptroller and Auditor-General of India.

Ordered also that the resolution be published in the "Gazette of India" and that the State Governments be requested to publish it in the State Gazettes for general information.

V. NANJAPPA, Secy.

istered No. C207

The Calcutta Gazette

सत्यमेव जयते

HADRA 18] THURSDAY, SEPTEMBER 9, 1965 [SAKA 1887

ART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF STEEL AND MINES

Department of mines and metals

New Delhi, the 30th June 1965

NOTIFICATION

S.O.—Whereas by the notification of the Government of India in the late Ministry of Mines and Fuel, No. S.O. 1972, dated the 4th July 1963, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in the lands measuring 4192.25 acres (approxmiately) or 16,97.86 hectares (approximately) in the locality specified in the schedule appended to that notification and reproduced in Schedule I appended hereto;

And whereas by the notification of the Government of India in the Ministry of Steel and Mines (Department of Mines and Metals) No. S.O. 4192, dated the 3rd December 1964, under sub-section (1) of section (4) of the Coal Bearing Areas (Acquisition and Development) Act, 1957, the Central Government declared that it did not intend to prospect for coal in the lands measuring 294.88 acres (approximately) or 119.43 hectares (approximately) in the said locality and described in Schedule II appended to that notification and reproduced in Schedule II appended hereto, and directed that the first mentioned notification shall cease to have effect in respect of the same 294.88 acres (approximately).

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 7 of the said Act, the Central Government hereby specifies a further period of one year commencing on the 4th July 1965, as the period within which the Central Government may give notice of its intention to acquire the whole or any part of the lands specified in the said notification No. S.O. 1972, except the lands specified in Schedule II to this notification.

SCHEDULE I

Raniganj Block 7.

Drg., No. Rew/11/63, dated 22nd January 1963

Serial No.	Village.	Police-station.	Village No.	District	Area.	Remarks.
1.	Katagaria	.. Jamuria ..	34	Burdwan ..	..	Full.
2.	Bijpur	Do. ..	35	Do ..	..	Full.
3.	Balanpur	Do. ..	36	Do. ..	..	Full.
4.	Ikra	Do. ..	38	Do. ..	..	Full.
5.	Hijalgara	Do. ..	40	Do. ..	..	Part.
6.	Bijoynagar	Do. ..	49	Do. ..	..	Part.
7.	Dhasna	Do. ..	50	Do. ..		Part.
8.	Mamudpur	Do. ..	51	Do. ..	..	Part.
9.	Sarthakpur	Do. ..	52	Do. ..	..	Part.
10.	Tapasi	Do. ..	53	Do. ..	..	Part.
11.	Kunustara	Do. ..	54	Do. ..	..	Part.
12.	Dhasata	Do. ..	56	Do. ..	..	Part.
13.	Bahadurpur	Do. ..	57	Do. ..	..	Part.

Total area : 4,192·25 acres (approximately) or 16,97·86 hectares (approximately).

Boundary Description

A-B: Line passes along the part western boundary of village Hijalgara, common boundary of villages Sekpur and Hijalgara, Sekpur and Ikra, along the western boundary of villages Ikra and meets at point "B".

B-C: Line passes along the western boundary of villages Balanpur, Bijpur and Katagaria and meets at point "C".

C-D: Lines passes along the southern boundary of village Katagaria, along part of the southern boundary of village Kunustara and meets at point "D" (which is the part common boundary of P.S. Jamuria and Raniganj).

D-E: Line passes along the eastern boundary of Road through villages Kunustara and Tapasi and meets at point "E".

E-F: Line passes through village Tapasi and along part of the common boundary of villages Bijpur and Tapasi and meets at point "F".

F-G: Line passes along the part of northern boundary of village Tapasi, through villages Sarthakpur and Dhasata, along the part common boundary of villages Jote Janak and Dhasata and meets at point "G".

G-H: Line passes through villages Dhasata Bahadurpur, Bijoynagar and Hijalgara and meets at point "H".

H-A: Line passes through village Hijalgara and meets at point "A".

I-J-K: Line passes along the part common boundary of villages Ikra and Mamudpur through village Mamudpur and meets at point "K".

K-L: Line passes through village Dhasata and meets at point "L".

L-I: Line passes through village Dhasna, along the part common boundary of villages Dhasna and Mamudpur, common boundary of villages Ikra and Mamudpur and meets at point "I".

SCHEDULE II

Raniganj Block 7.

Drg. No. Rev./71/64, dated 12th November 1964.

Serial No.	Village.	Police-station.	Village No.	District.	Area.	Remarks.
1.	Katagaria	Jamuria ..	34	Burdwan		Part.
2.	Bijpur	Do. ..	35	Do.		Part.

Total area: 294·88 acres (approximately) or 119·43 hectares (approximately).

C-C1: Line passes along the part southern boundary of village Katagaria (which is also the part southern boundary of Raniganj Block-7 notified vide S.O. 1972, dated 4th July 1963) and meets at point "C".

C1-C2: Line passes through villages Katagaria and Bijpur and meets at point "C2".

C2-C3: Line passes along the part northern boundary of village Bijpur and meets at point "C3".

C3-C: Line passes along the western boundary of villages Bijpur and Katagaria (which is also the part western boundary of Raniganj block-7 notified vide S.O. No. 1972, dated 4th July 1963) and meets at point "C".

No. C2-24(1)/63

S. KRISHNASWAMY

OFFICE OF THE COMMISSIONER OF INCOME-TAX, WEST BENGAL-I, CALCUTTA

NOTIFICATIONS

Income-tax Establishments

New Delhi, the 26th July 1965

No. 207.—In persuance of clause (b) of sub-rule (ii) of rule 2 of the Appellate Tribunal Rules, 1946, the Central Government has been pleased to appoint Shri D. N. Pande, Assistant Commissioner of Income-Tax as Authorised Representative, Income-Tax Appellate Tribunal, Calcutta, with effect from the forenoon of 25th June 1965 to appear, plead and act for any Income-Tax Authority, who is a party to any proceedings before the Income-Tax Appellate Tribunal.

No. 208.—Consequent of his relinquishing the charge as Junior Authorised Representative, Income-Tax Appellate Tribunal, Calcutta, the powers conferred on Shri T. B. Swaminathan by the Ministry of Finance (Department of Revenue), notification No. 138-Income-Tax Establishments, dated the 7th June 1965, are hereby withdrawn with effect from the afternoon of 25th June 1965.

M. G. THOMAS, Under Secy.

No. C207

The Calcutta Gazette

सत्यमेव जयते

'INA 1] THURSDAY, SEPTEMBER 23, 1965 [SAKA 1887

RT IA—Orders and Notifications of the Government of India; Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATIONS

New Delhi-1, the 3rd March 1965.

o. 8-C.A.(1)/22/64-65.—In pursuance of clause of regulation 10 of the Chartered Accountants Regulations, 1964, it is hereby notified that the Certificates of Practice issued to the following members shall stand cancelled during the period shown against their names, namely:—

erial No.	Membership No.	Name and address.	Period during which the Certificates shall stand cancelled.
1.	5171	Shri Samaren Sen, A.C.A., 10/1A Lake Place, Calcutta-29.	31-1-1965 to 30-6-1965.
2.	6514	Shri Prem Parkash Kapoor, A.C.A., 2 Glenlock Road, London, N.W. 3.	30-8-1964 to 30-6-1965.

C. BALAKRISHNAN, Secretary.

New Delhi-1, the 11th March 1965.

o. 4-C.A.(1)/17/64-65.—In pursuance of regulation of the Chartered Accountants Regulations, 1964, s hereby notified that in exercise of the powers ferred by clauses (a) and (b) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the dates mentioned against their names, the names of following gentlemen:—

lerial No.	Membership No.	Name and address.	Date of removal.
		Under section 20(1)(a), i.e., on account of death.	
1.	518	Shri Gushtasp Hormasji Gai, C/o. Messrs. Western India Match Co. Ltd., P.O. Alambazar, Calcutta-35	29-4-1964.
2.	1044	Shri Rayasam Nagaraja Rao, C/o. Messrs. Bird & Co. (P.) Ltd., Chartered Bank Buildings, Calcutta-1.	29-2-1964.
		Under section 20(1)(b) ,i.e., at his own request	
	3342	Shri Hirabhai Naranbhai Patel, C/o. P.P. Box 1747, Nairobi (Kenya).	14-1-1965.

C. BALAKRISHNAN, Secretary.

New Delhi-1, the 24th March 1965.

No. 8-C.A.(1)/23/64-65.—In pursuance of clause (3) of regulation 10 of the Chartered Accountants Regulations, 1964, it hereby notified that the Certificat of Practice issued to the following members sh stand cancelled during the period shown again their names, namely:—

Serial No.	Membership No.	Name and address.	Period during which the Certificates shall stand cancelled.
1.	6119	Shri Surrendar Kumar Kaushik, A.C.A., Assistant Accounts Officer, Indian Oil Corporation, 13 Camac Street, Calcutta-16.	1-12-1964 to 30-6-1965.
2.	6283	Shri Kali Das Bandyopadhyay, A.C.A., Junior Accounts Officer, Office of the Commissioners for the Port of Calcutta, 16 Strand Road, Calcutta-1.	15-2-1965 to 30-6-1965.
3.	6972	Shri Mahitosh Das, A.C.A., 2A Gopal Mitra Lane, Baghbazar, Calcutta-3.	12-2-1965 to 30-6-1965.

C. BALAKRISHNAN, Secretar

New Delhi-1, the 27th March 1965.

No. 4-C.A.(1)/18/64-65.—In pursuance of regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notified that in exercise of the powers conferred by clause (c) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accou tants of India has removed from the Register Members with effect from 1st April 1964, on accou of non-payment of prescribed fees, the names following gentlemen:—

Serial No.	Membership No.	Name and address.
1.	4381	Shri Arun Kumar Sen, 73 Meadway Drive, Horsell, Woking, Surrey (U.K.).
2.	5532	Shri Pran Gopal Chanda, 69 High Street, Old Woking, Surrey (U.K.).

C. BALAKRISHNAN, Secretar

MINISTRY OF HOME AFFAIRS

ORDER

New Delhi, the 31st July 1965

No. 2/53/65-Poll.II.—Whereas in the opinion of the Central Government the book entitled "Letters from China (Numbers 11-20)" by Anna Louise Strong, published by New World Press, Peking, and printed in the People's Republic of China, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said book or any extract therefrom or of any translation thereof, and declares the said book and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said book to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

gistered No. C207

The Calcutta Gazette

सत्यमेव जयते

CARTIKA 13] THURSDAY, NOVEMBER 4, 1965 [SAKA 1887

'ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications, published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 19th August 1965

NOTIFICATION

INCOME-TAX ESTABLISHMENTS

No. 230.—Shri S. R. Shukla, Appellate Assistant Commissioner of Income-tax, R-Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 1st July 1965, vice Shri J. Rama Iyer, proceeded on leave.

M. G. THOMAS, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 3rd June 1965

NOTIFICATION

S.O. 1816.—In pursuance of section 3 of the Police Act, 1888 (3 of 1888), the Central Government hereby makes the following order, namely:—

Short title and commencement: (1) This order may be called the Control of Police Officer Employed Beyond His State Order, 1965.

(2) It shall come into force at once.

Police officers employed in another State to be subject to the laws applicable to police officers of that State: Where any detachment of the police force of a State, other than an "armed police force" as defined in section 2 of the State Armed Police Forces (Extension of Laws) Act, 1952 (63 of 1952), is serving in any part of any other State, whether independently or by being attached to the police force of that other State, then, notwithstanding anything contained in any other order, rule or notification, every member of such detachment shall, while discharging the functions of a police officer in that other State, be subject to the same laws in respect of discipline and liabilities as are for the time being applicable to a police officer of the corresponding rank belonging to the police force of that other State, except—

(a) that no action involving the imposition of the penalty of dismissal or removal from service or of reduction in rank, shall be taken by the Government or any other authority of that other State against a member of such detachment except after consulting the State Government to which such detachment belongs, and

(b) that the services of the member of such detachment against whom any action involving the imposition of the penalty of dismissal or removal from service or of reduction in rank, is proposed to be taken by the Government or any authority of that other State, shall be replaced at the disposal of the State Government to which such detachment belongs, if so desired by that State Government.

(No. F.10/63/64-P.I.)

G. S. KAPOOR, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 10th September 1965

NOTIFICATION

G.S.R. 1350.—In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962, namely:—

1. These rules may be called the Defence of India (Fourth Amendment) Rules, 1965.

2. In the Defence of India Rules 1962 (hereinafter referred to as the said rules), in sub-rule (5) of rule 50, for the words "any order made under this rule", the words "any of the provisions of this rule or any order made thereunder" shall be substituted.

3. In rule 104 of the said rules, after the words, figures and brackets "Aircraft Act 1934 (22 of 1934)", the words, figures and letter "or of any order made under rule 105-B of these Rules" shall be inserted.

4. After rule 105-A of the said rules, the following rule shall be inserted, namely:—

"105-B. **Power to regulate conditions of flight, inspection of aircraft, aerodromes, etc.**—(1) Notwithstanding anything contained in the Aircraft Act, 1934 (22 of 1934), or in any rules, notifications or orders made thereunder, the Chief of the Air Staff or any officer authorised by him in this behalf, may, by order,—

(a) specity the air-routes by which and the conditions under which aircraft may enter or leave India, or may fly over India, and the places at which aircraft shall land;

(b) prohibit the flight of aircraft over such areas and subject to such conditions and exceptions, if any, as may be specified in the order;

(c) prohibit or regulate the carriage in aircraft of any such articles or substances as may be specified in the order;

(d) lay down the conditions under which aircraft may be flown or may carry passengers or mails or goods or any or all of them;

(e) provide for the inspection and regulation of aerodromes, the conditions under which aerodromes may be maintained and the prohibition or regulation of the use of aerodromes;

(f) provide for the supervision and control air route beacons, aerodrome ligh lights at or in the neighbourhood of ae dromes and lights on or in the neighbo hood of air-routes;

(g) provide for the removal of goods from a aircraft for examination;

(h) authorise any Commissioned Officer of Armed Forces of the Union to ent inspect and search any place or airc for the purpose of discharging his fu tions under any of these Rules or a order made thereunder or securing co pliance with any such rule or order.

(2) If any person contravenes any order ma under this rule, he shall be punishable with imp sonment for a term which may extend to th years, or with fine, or with both."

5. In rule 131A of the said rules,—

(i) for sub-rule (2), the following sub-rules sh be substituted, namely:—

"(2) The Central Government may, by notif order, prohibit or restrict the import export of all goods or goods of a specified description from or to a specified person or class of persons.

(2A) The Central Government may, by notif order, make provision for prohibiti restricting or otherwise controlling, in cases or in specified classes of cases, a subject to such exceptions, if any, as m be made by or under the order,—

(a) the import, export, carriage coastwise shipment or ship stores of all goods goods of any specified description;

(b) the shipment of fresh water on sea go vessels;

(c) the bringing into any port or place in In of goods of any specified descripti intended to be taken out of India wit out being removed from the ship conveyance in which they are bei carried.";

(ii) in sub-rule (3), for the words, brackets a figure "under sub-rule (2)", the wor brackets, figures and letter "under su rule (2) or sub-rule (2A)" shall be subs tuted.

[No. F. 3|11|65-Poll(Spl

HARI SHARMA, Secy
(Union Territories)

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 20] THURSDAY, NOVEMBER 11, 1965 [SAKA 1887

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

MINISTRY OF DEFENCE

NOTIFICATION

S.R.O. 323.—14th September 1965.—In exercise of the powers conferred by clause (1) of Article 258 of the Constitution and in supersession of the notification of the Government of India in the late Defence Department No. 275, dated the 26th March 1938, the President hereby entrusts to all State Governments other than the Government of the State of Jammu and Kashmir, with their consent, the functions of Central Government under section 4, sub-sections (1) and (3) of section 6, clause (b) of sub-section (1) of section 9, sub-section (3) of section 31, sub-section (1) of section 38, sub-sections (2) and (3) of section 39 and section 44, of the Indian Works of Defence Act, 1903 (7 of 1903):

Provided that notwithstanding this entrustment, the Central Government may itself exercise the said functions either generally or in any particular case or class of cases:

Provided further that no State Government shall exercise any function under the said sub-section (1) of section 38, except with the previous sanction of the Central Government.

D. R. KOHLI, Jt. Secy.

Registered No. C207

The Calcutta Gazette

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KARTIKA 27] THURSDAY, NOVEMBER 18, 1965 [SAKA 1887

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

MINISTRY OF HOME AFFAIRS

ORDER

No. 2/60/65-Poll.II. — 20th September 1965.— Whereas in the opinion of the Central Government the document entitled "Pakistan Tourist Map", published by Director Tourism, Ministry of Commerce, Government of Pakistan, Karachi, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said document or any extract therefrom or of any translation thereof, and declares the said document and every copy or translation thereof or extract therefrom to be forfeited to Government; and

(b) directs every person possessing any copy of the said document to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

ORDER

No. 2/68/65-Poll.II. — 21st September 1965.— Whereas in the opinon of the Central Government the booklet entitled "The Sino-Indian Boundary [illegible]tion II" published by the Foreign Languages Peking, and printed in the People's Republic ina, contains prejudicial reports as defined in (7) of rule 35 of the Defence of India Rules,

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said booklet or any extract therefrom or of any translation thereof, and declares the said booklet and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said booklet to deliver the same to the local Police authorities.

G. S. KAPOOR, Under Secy.

ORDER

No. 4/23/65-Poll.II. — 21st September 1965.— Whereas in the opinion of the Central Government the issue, dated 7th May 1965, of the weekly periodical in Urdu entitled "Kashmir" edited, printed and published by Hehsin Jaffary, printed at Tanir Printing Press, Sayad Puri Road, Rawalpindi, and published from Rawalpindi and Muzaffarabad, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said issue of the periodical or any extract therefrom or of any translation thereof, and declares the said issue of the periodical and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said issue of the periodical to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

itered No. C207

The Calcutta Gazette

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HAYANA 25] THURSDAY, DECEMBER 16, 1965 [SAKA 1887

T IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India' are only republished

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 19th October 1965

ORDER

4/38/65-Poll.II.- Whereas in the opinion o Central Government the periodical in Urdu ed "Mashriq" edited by Mahmood Hashmi, d and published by Loyton Publishers Ltd., ledonion Road, London, N.I., contains prejudi- eports as defined in clause (7) of rule 25 of the ce of India Rules, 1962;

v, therefore, in exercise of the powers red by rule 45 of the Defence of India Rules, the Central Government hereby -

declares that the issues of the said periodical published from 25th September 1965 up to the date of this order and every copy or translation thereof or extract therefrom are forfeited to Government;

) directs every person possessing any copy of the said issues to deliver the same to local police authorities; and

) prohibits the sale or distribution of the said similar periodical or any extract there- om or of any translation thereof.

G. S. KAPOOR, Under Secy.

GOVERNMENT OF PUNJAB

HOME DEPARTMENT

Press

NOTIFICATION

No. 852-2PB-65/21/559. 3rd July 1965.

Whereas it appears to the Governor of Punjab that issue, dated the 24rd April 1965, of the newspaper entitled "Morning News", an English daily, edited by Sy[illegible] Ali and printed and published by M. C. A [illegible] Lane, Karachi, carried an article captioned "In the Sheep's Cloth" on page 6 of the said newspaper containing matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99-A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned issue and of any other document containing such matter, to be forfeited to the Government.

By order,

LAKSHMI NARAIN,

Dy. Secy. to the Govt. of Punjab.

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 30th October 1965

NOTIFICATIONS

INCOME-TAX ESTABLISHMENTS

No. 297.—Shri R. Kapur relinquished charge as Appellate Assistant Commissioner of Income-tax, N-Range, Calcutta, on the afternoon of 20th July 1965 before proceeding on leave.

No. 298.—On return from leave, Shri R. Kapur assumed charge as Appellate Assistant Commissioner of Income-tax, N-Range, Calcutta, on the forenoon of 2nd August 1965.

No. 299.—Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, took over charge as Appellate Assistant Commissioner of Income-tax, Jalpaiguri, in addition to his own duties on the afternoon of 30th September 1965 vice Shri R. N. Bose proceeded on leave.

M. G. THOMAS, Under Secy.

GOVERNMENT OF UTTAR PRADESH

CONFIDENTIAL (A) DEPARTMENT

In pursuance of the provisions of clause (3) of article 348 of the Constitution of India, the Governor of Uttar Pradesh is pleased to order the publication of the following English translation of notification No. I-1375(v)/65-CX-A-347/1964, dated September 22, 1965.

No. I-1375(v)/65-CX(A)-347/1964

Dated Lucknow, September 22, 1965

NOTIFICATION

Whereas in the opinion of the State Gove the two Atlases, viz., (1) Atlas Tatha Bhug Pauri-Chamoli-Garhwal written by Sri Chowfin and published by Madan Mohan & Publishers and Booksellers, Moradabad, an Navin Bhugol Zila Pauri-Chamoli Garhwal by Hari Prasad Thaliyal, Public Inter C Kotdwara, and published by Kishore Prak Lucknow, have incorrectly described the e boundary of India in a manner which questio frontiers of India which is likely to be prejudi the interests of the safety and security of Indi

Now, therefore, in exercise of powers con by sub-section (1) of section 4 of the Crimina Amendment Act, 1961 (Act No. 23 of 1961) Governor of Uttar Pradesh hereby—

(a) prohibits the further publication, sale o tribution of the said Atlases or translation thereof,

(b) declares that every copy of the said A or translation thereof, including the thereof already seized, to be forfeite the Government, and

(c) directs that every person possessing any of the said Atlases or translation th shall deliver the same to the local Su tendent of Police or the police-st Officer.

S. VENKATARAM
Dy. Secy.

COMMERCE AND INDUSTRIES DEPARTMENT

Industries.

Statement showing the licences issued under the Ind. (D. & R.) Act, 1951, and the letters of intent issued during the period fr 15th August 1965 to 18th September 1965.

	Names and address of the undertaking (and location).	Articles of manufacture and capacity and type of licence (i.e., NU/SE/NA/COB Shifting).	Licence No. and date.
1.	Banerjea Chakraborty and Co. Private Ltd., 135 Canning Street, Calcutta-1 (Durgapur, Burdwan district, West Bengal).	Blasting machines (Shifting from Liloosh (Howrah district) to Durgapur (Burdwan district, West Bengal), (Shifting)	L/9/163/MT/65, 13-9-65.
2.	Messrs. Saxby & Farmer (India) Pvt. Ltd., 17 Convent Road, Entally, Calcutta-14 (West Bengal).	S. G. Iron Castings—3,600 tons per annum (N.A.) ..	EEI-6(26)/65, 13-9-65.
3.	Deepak Industries Ltd., 62 Hazra Road, Calcutta-19 (West Bengal).	Geared Motors—Capacity to be determined one year after commencement of production.	L/8/C-2/10/65-MEI, 6-9-65.
4.	Messrs. Electric Construction and Equipment Co. Ltd., 9 Kaliprasanna Singhee Road, Calcutta-2 (West Bengal).	1,500 Nos. of current transformers and 400 Nos. of potential transformers up to and including 11 KV per annum (N.A.).	EEI-13(26)/65, 7-9-65.
5.	Asiatic Oxygen Ltd., 8 Dalhousie Square East, Calcutta-1 (Durgapur, West Bengal).	Oxygen—26,28,000 cu. metres per annum. Dissolved Acetylene—3,75,000 cu. metres per annum (N.U.).	L/19(14)/11/65-LI(I), 19-8-6
6.	Doy's Medical Stores (Manufacturing) Pvt. Ltd., 6/D Lindsay Street, Calcutta-16 (West Bengal).	(i) Tetanus Antitoxins— (a) 6,00,000 ampoules of 1,500 i.u. per annum. (b) 12,000 ampoules of 20,000 i.u. per annum. (ii) Diphtheria Antitoxins— (a) 60,000 ampoules of 10,000 i.u. per annum. (b) 60,000 ampoules of 20,000 i.u. per annum. (iii) Cholera Vaccines—1,00,00,000 dozes per annum (S.E.).	L/22/284/65-Ch. III, 28-9-6

7.	Messrs. Banerjea Chakraborty and Co. (P.) Ltd., 135 Canning Street, Calcutta-1 (West Bengal).	"BCC" Blasting Machines, Plants and Accessories—Rs. 24 lakhs worth of machines. (S.E.).	4-15/65-MT, 30-8-65.
8.	Messrs. Universal Electrics Ltd., Diamond Harbour Road, 24-Parganas (West Bengal).	1. L. T. Electric Motor Starters and Contactors 200 to 600 amps. and L T. Circuit Breakers in rating 1,200 to 2,000 amps. — Annual capacity. Nos. p. a. 6,000 2. H. T. Circuit Breakers, above 11 KV. and up to 22 KV. — 200 3. Switchboard and Control panels .. — 1,080 4. Outdoor Insulators — 730 5. Measuring and Recording instruments .. — 27,750 6. Current and Potential Transformers (N.A.). — 3,500	EEI-13(39)/64, 2-9-65.
9.	Messrs. Metal Box Co. of India Ltd., Link House, Mathura Road, New Delhi (West Bengal.)	Special machine tools for the canning industry—360 machines per annum (S.E.)	4-24-/65-M.T., 13-8-65.
10.	Messrs. Modern India Construction Co. Ltd., 2 Brabourne Road, Calcutta-1 (West Bengal).	Electrical Furnaces and Industrial Furnaces (Oil and gas fired), 60 Nos. per annum (N.A.).	4-30/65-M.T., 11-8-65.
11.	Samla Collieries Ltd., 33 Netaji Subhash Road, Calcutta-1 (Ramnagar Colliery, West Bengal).	Coal—2,40,000 tonnes per annum (S.E.)	L/2(1)/N-304/65, 9-8-65.
12.	Samla Baidyanathanpur Colliery, Post-office Pandaveswar, district Burdwan (post-office Pandaveswar, district Burdwan, West Bengal).	Coal —60,000 tonnes per annum	L/2(1)/N-306/65, 18-8-65.
13.	Harbans Lal Malhotra and Sons Pvt. Ltd., 18 Netaji Subhas Road, Calcutta-1 (West Bengal).	Safety Razor Blades—1,500 Nos. pre annum after expansion (S.E.).	L/12-3/1/65-LEI(A), 17-8-65.
14.	The National Tannery Co. Ltd., Mercantile Buildings, Lalbazar Street, Calcutta (Nimok-portan, 24-Parganas, West Bengal).	Fashion Leather Hand Gloves 50,000 pairs per annum	L/31(3)/65-L.Ind.II, 27-8-65.
15.	Messrs. Ganeshnaranjan Brijlal Pvt. Ltd., 32 Ezra Street, P. B. No. 2109, Calcutta-1 (West Bengal).	Reamers — Nos. 30,000 — Annual capacity. Rs. (lakhs) 3·00 Dies 20,000 7·50 Taps 20,000 3·50 Milling cutters 30,000 30·00 Chasers 10,000 20·00 Steel Files 500,000 20·00	5-25/65-MEI, 25-8-65.

Statement showing the changes effected in the names of owners/undertakings during the period from 15th August 1965 to 18th September 1965.

	Licence Number and date.	Name of the original owner/undertaking.	Name of the new owner/ undertaking.
1.	L/1A(3)/50/61-EI(M), 28-12-61 (N.U.) (West Bengal).	Messrs. Eastern Engineering Industries, Calcutta ..	Messrs. Asian Forging and Engineering Company Ltd.
2.	L/23(1)/283/Tex(B)/62, 6-4-62 (N.U.) (West Bengal).	Shri H. P Barat, Calcutta	Messrs. Shaktigarh Textile and Industries Ltd.
3.	L/23(1)/286/Tex(B)/62, 6-4-62 (N.U.) (West Bengal).	Messrs. Jay Shree Textiles Limited	Messrs. Jaya Shree Textiles and Industries Limited.
4.	L/9/108/MEI/63, 23-4-63 (West Bengal).	Messrs. Sen and Pandit Industries Ltd., Calcutta-1 ..	Messrs. Kanyapur Machine Tools Ltd., Calcutta.
5.	L/6(4)/N-32/59, 12-11-59 (N.A.) (West Bengal).	Messrs. The Gramophone Coy. Ltd., Calcutta ..	The Gramophone Co. of India (Pvt.) Ltd., Calcutta.
6.	L/6(4)/N-37/60, 12-1-60(N.A.), (West Bengal).	Messrs. The Gramophone Coy. Ltd., Calcutta ..	Ditto.

Statement showing the licences revoked during the period from 15th August 1965 to 18th September 1965.

	Licence number and date.	Name of the party.	Articles of manufacture.
1.	L/19(4)/1/60-Chem. II, 31-5-60 (N.U.) (West Bengal).	Dr. U. K. Bengal and Shri Bariu D. Gupta, C/o. Torrance & Sons Ltd., Calcutta.	Synthetic Resins.
2.	L/12(2)/65/62-MEI, 28-4-62 (N.U.), (West Bengal).	Messrs. Bhattacharya A. K. & Sons Pvt. Ltd., Calcutta	Thread Rolling Dies and Taps.
3.	L/5(1)/N-20/58, 21-5-53, (West Bengal)	Messrs. Motors and Machinery Mfrs. Ltd., Calcutta ..	Starters, Iron cled switches, etc.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951 DURING THE PERIO from 28th March 1965 to 10th April 1965.

Name and full address of the Industrial undertaking & location.	Location, Articles of manufacture & capacity (type of licence i.e. NU/SE/NA/COB/Shifting).	Licence No. and date.
1. Electric Lamp Manufacturers (India) Pvt. Ltd., 1, Taratolla Road, P.O. Garden Reach, Calcutta-24. (W. Bengal).	G.L.S. Lamps 2 million Nos. per annum .. Fluorescent Lamps 0·90 million Nos. per annum. (SE)	L/5(4)57/LEEI/65, 30-3-65.
2. Bharat Electrical Industries Ltd., 19 Rajendra Nath Mookerjee Road, Calcutta. (West Bengal).	G. L.S. Lamps 3 million Nos. per annum .. (SE)	L/5(4)/60/IEEI/65, 30-3-65.
3. The Bengal Electric Lamp Works Ltd. 7 Old Court House St., Calcutta. (West Bengal.)	Glass Shells—15 million pieces per annum after expansion. (SE)	L/33(6)/3/65-LI(I), 23-3-65.
4. Messrs. The Small Tools Manufacturing Company of India Ltd., 33-1/A, Upendra Chandra Banerjee Road, Calcutta-1. (West Bengal.)	(i) Threading Machines 240 Nos. (ii) Die Heads 480 Nos. (iii) Trapping Machines 240 ,, (iv) Attachment and Holders .. 600 ,, (v) Thread Cutting Tools Resharpening Machines. 60 ,, (NA)	4(76)/64, 29-3-65.
5. Messrs. East India Rubber Works (P) Ltd., 181 Chittaranjan Avenue, Calcutta-7 (West Bengal)	P.V.C. unsupported sheetings and Films—36,00,000 metres per annum. (N.A.)	5(126)Ch.V/62/LI(I), 8-4-65.
6. Eastern Paper Mills Ltd., 2 Dakshindari Road, South Dum Dum, Calcutta-48. (West Bengal.)	(1) M. G. Boards, Pulp Boards and other varieties of Boards 3,000 tonnes per annum. (2) Pulp—3,000 tonnes per annum. (S.E.)	L/24(3)/19/65-SE/DI(III), 31-3-65.
7. Messrs. Modern India Construction Co. Ltd., Bombay Life Building, N-78 Connaught Circus, New Delhi. (West Bengal.)	(1) Engine Hour Meters and Service counters .. (2) Revolution Indicators and counters. (3) Engine Speed Indicators and Tachometers. (4) Chronocounters. (5) Railway speed Indicators. (6) Speed Controls. (7) Timbers and Time Switches. (8) Calibrated Relays (Capacity to be fixed) (N.A.)	IEI(A)-17(44)/64, 30-3-65.

STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE PERIOD FROM 28th March 1965 to 10th April 1965.

Licence No. and date	Name of the original owner/undertaking.	Name of the new owner/ undertaking.
1. L/22 N-110/59, 11-9-59, (N.U.) (West Bengal) 2. L/22 141/62-Ch.III, 12-12-62 (S.E.) (West Bengal). 3. L/22 217/64-Ch.III, 17-7-64, (S.E.), (West Bengal). 4. L/22 257/65-Ch.III, 12-2-65, (S.E.) (West Bengal).	Messrs. Benger Laboratories (India) Ltd., Calcutta	Messrs. Tata Fison Industries Ltd. (Benger Pharmaceutical Division), Bombay.

STATEMENT SHOWING THE LICENCES REVOKED/SURRENDERED DURING THE PERIOD from 28th March 1965 to 10th April 1965.

Licence No. and date.	Name of the party.	Articles of manufacture.
1. L/23(1)/378/62-Tex(B), 5-7-62, (N.U.), (West Bengal).	Messrs. North Bengal Manufacturing Co., Calcutta	Cotton yarn.
2. L/11(3)/114-MEI/61, 17-5-61, (N.A.), (West Bengal).	Messrs. Wire Machinery Manufacturing Corporation Private Limited, Calcutta.	Cast Iron Castings and Stee Forgings.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

USA 2] THURSDAY, DECEMBER 23, 1965 [SAKA 1887

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

MINISTRY OF FINANCE

Department of Revenue

New Delhi, the 8th November 1965

INCOME-TAX ESTABLISHMENT

NOTIFICATIONS

No. 309.—In persuance of clause (b) of sub-rule (ii) of rule 2 of the Appellate Tribunal Rules, 1946, the Central Government has been pleased to appoint Shri A. Balasubramanian, Assistant Commissioner of Income-tax, Calcutta, as Authorised Representative, Income-tax Appellate Tribunal, Calcutta, with effect from the forenoon of 16th October 1965 to appear, plead and act for any Income-tax Authority who is a party to any proceedings before the Income-tax Appellate Tribunal.

M. G. THOMAS, Under Secy.

New Delhi, the 16th November 1965

INCOME-TAX ESTABLISHMENT

No. 312.—On return from leave Shri R. N. Bose has resumed duties as Appellate Assistant Commissioner of Income-tax, Jalpaiguri with effect from the forenoon of 1st November 1965, relieving Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, of the additional charge.

M. G. THOMAS, Under Secy.

istered No. C207

The Calcutta Gazette

सत्यमेव जयते

DHA 24] THURSDAY, JULY 15, 1965 [SAKA 1887

PART IB—Educational Notices

DIRECTORATE OF EDUCATION

ORDER

o. 55-Sc/G. — 6th January 1965. — The under-ıtioned candidates are declared to have passed Senior Training Examination for women hers, West Bengal, held in 1964.

N.B. (1) Candidates securing 45 per cent. marks in the aggregate are placed in the Third Division, 55 per cent. in the Second Division and 65 per cent. in the First Division.

(2) The letter or leters affixed to the names of candidates indicate that they have obtained distinction by securing 75 per cent. marks in that subject or subejcts.

Ch. indicates Child Study.

P. indicates Principle of Education and School Organisation.

M. indicates Methods of Teaching

NHY. indicates Nature Study and Hygiene.

L. indicates Lesson Notes.

HW. indicates Hand Work.

NW. indicates Needle Work

Roll No., names of candidates and names of institutions from which appeared

FIRST DIVISION

(In order of merit)

S-133 Dipika Das, M.L., United Missionary Trg. College, Calcutta.

S-26 Asoka Chatterjee, M.HW., Brahmo Trg. College, Calcutta.

S-24 Maya Dasgupta, Brahmo Trg. College, Calcutta.

S-105 Dipti Chatterjee, L.HW., St. Mary's R. C. Trg. School, Calcutta.

S-96 Cecilia Mandal, L.HW.NW., St. Mary's R. C. Trg. School, Calcutta.

S-124 Tripti Tewary, M., United Missionary Trg. College, Calcutta.

S-119 Sulekha Sanyal, United Missionary Trg. College, Calcutta.

S-101 Thresia Kutty, V.V.L.HW., St. Mary's R. C. Trg. School, Calcutta.

S-39 Rani Das, M., Brahmo Trg. College, Calcutta

S-210 Gita Chakrabarti, M., Calcutta Women Teachers' Trg. School.

S-132 Purnima Mondol, M, United Missionary Trg. College, Calcutta.

S-212 Santi Debi, Calcutta Women Teachers' Trg. School

(SECOND DIVISION)

(Arranged serially)

S-1 Lily Chatterjee, L.HW., Krishnagar Women Teachers' Training School.

S-2 Anjusree Banerjee, Krishnagar Women Teachers' Training School.

S-3 Kalpana Sarkar, Krishnagar Women Teachers' Taining School.

S-4 Subhra Sarkar, Krishnagar Women Teachers' Training School.

S-5 Lila Poddar, Krishnagar Women Teachers' Training School.

S-6 Manisha Ghosh, Krishnagar Women Teachers' Training School.

S-7 Amita Dey, Krishnagar Women Teachers' Training School.

S-8 Kamala Maity, Krishnagar Women Teachers' Training School.

S-9 Paniproba Majumdar, Krishnagar Women Teachers' Training School.

S-10 Arati Das, Krishnagar Women Teachers' Training School.

S-11 Nilima Rani Kundu, NW., Krishnagar Women Teachers' Training School.

S-12 Pratima Bhattacharya, Krishnagar Women Teachers' Training School.

S-13 Mamata Chatterjee, Krishnagar Women Teachers' Training School.

S-14 Pratima Chakravorty, Krishnagar Women Teachers' Training School.

S-15 Sati Rani Mukherjee, HW., Krishnagar Women Teachers' Training School.

S-16 Meera Chatterjee, HW., Krishnagar Women Teachers' Training School.

S-17 Hasi Rani Sinha, Krishnagar Women Teachers' Training School.

S-18 Lila Roy, Krishnagar Women Teachers' Training School.

S-20 Sabita Rani Das, Krishnagar Women Teachers' Training School.

S-21 Lakshmi Priya Debi, Krishnagar Women Teachers' Training School.

S-23 Debi Chakraborty, Brahmo Trg. College, Calcutta.

S-25 Khuku Rani Pol, HW, Brahmo Trg. College, Calcutta.

S-28 Maya Banerjee, Brahmo Trg. College, Calcutta.

S-29 Mira Dey, Brahmo Trg. College, Calcutta.

S-35 Nita Sen, Brahmo Trg. College, Calcutta.

S-36 Ila Rani Mitra, Brahmo Trg. College, Calcutta.

S-37 Anima Banerjee, Brahmo Trg. College, Calcutta.

S-38 Gouri Bhattacharjee, Brahmo Trg. College, Calcutta.

S-41 Jayanti Dey, Brahmo Trg. College, Calcutta.

S-43 Arati Roy Chowdhury, Brahmo Trg. Coll Calcutta.

S-45 Chitra Roy Chowdhury, Brahmo College, Calcutta.

S-49 Nandita Mitra, Brahmo Trg. Coll Calcutta.

S-50 Binapani Saha, Brahmo Trg. Col Calcutta.

S-51 Gita Roy, Brahmo Trg. College, Calcu

S-52 Anima Mallik, Brahmo Trg. Col Calcutta.

S-62 Bina Chatterjee (Gangopadhaya), Vidyas Bani Bhawan Senior Training Col Calcutta.

S-63 Runu Ray, Vidsayagar Bani Bhawan Se Training College, Calcutta.

S-64 Manju Maitra, Vidyasagar Bani Bha Senior Training College, Calcutta.

S-66 Sobha Adhikary, Vidyasagar Bani Bhav Senior Training College, Calcutta.

S-67 Bela Roy Chowdhury (Sirkar), Vidyasa Bani Bhawan Senior Training Coll Calcutta.

S-68 Madhuri Guha, Vidyasagar Bani Bha Senior Training College, Calcutta.

S-69 Kalyani Chattopadhyay, Vidyasagar B Bhawan Senior Training College, Calcutta.

S-71 Kajal Lata Sarkar, Vidyasagar Bani Bhaw Senior Training College, Calcutta.

S-72 Pratibha Datta, Vidyasagar Bani Bhav Senior Training College, Calcutta.

S-73 Padma Lata Dutta (Roy), Vidyasagar B Bhawan Senior Training College, Calcutta.

S-74 Gitasree Chowdhuri, Vidyasagar B Bhawan Senior Training College, Calcutta.

S-75 Arati Chakraborty, Vidyasagar Bani Bhaw Senior Training College, Calcutta.

S-76 Chhabi Pal, Vidyasagar Bani Bhawan Sen Training College, Calcutta.

S-77 Anima Chakravarty, Vidyasagar B Bhawan Senior Training College, Calcutta.

S-78 Asima Nandi, Vidysagar Bani Bhav Senior Training College, Calcutta.

S-79 Madhuri Basu, Vidyasagar Bani Bhav Senior Training College, Calcutta.

S-80 Mira Ghosh, Vidyasagar Bani Bhawa Senior Training College, Calcutta.

S-82 Gitasri Mukhopadhyay, Vidyasagar Bar Bhawan Senior Training College, Calcutta.

S-83 Khana Sengupta, Vidyasagar Bani Bhawa Senior Training College, Calcutta.

S-84 Jyotsna Guha (Ghosh), Vidysagar Bar Bhawan Senior Training College, Calcutta.

S-85 Uma Ghosh, Vidyasagar Bani Bhawan Senior Training College, Calcutta.

S-87 Gopali Chakraborty (Basu), Vidyasagar Bani Bhawan Senior Training College, Calcutta.

S-90 Tarulata Sardar, HW, St. Mary's R. C. Trg. School, Calcutta.

S-92 Jyotsna Mandal, St. Mary's R. C. Trg. School, Calcutta.

S-98 Pushpa Bhattacharjee, HW, St. Mary's R. C. Trg. School, Calcutta.

S-99 Gouri Choudhury, St. Mary's R. C. Trg. School, Calcutta.

S-100 Sachi Chatterjee, St. Mary's R. C. Trg. School, Calcutta.

S-103 Shova Biswas, HW, St. Mary's R. C. Trg. School, Calcutta.

S-106 Uma Lahiri, St. Mary's R. C. Trg. School, Calcutta.

S-107 Usha Datta Gupta, St. Mary's R. C. Trg. School, Calcutta.

S-110 Magdolene Gomes, NW, St. Mary's R. C. Trg. School, Calcutta.

S-118 Mamata Sinha, United Missionary Trg. College, Calcutta.

S-120 Chhabi Ganguly, United Missionary Trg. College, Calcutta.

S-121 Dipti Banik, United Missionary Trg. College, Calcutta.

S-123 Karuna Das, United Missionary Trg. College, Calcutta.

S-125 Sunanda Murmu, United Missionary Trg. College, Calcutta.

S-126 Kalpana Sen, United Missionary Trg. College, Calcutta.

S-127 Manjulika Sircar, United Missionary Trg. College, Calcutta.

S-128 Anjali Chakravarti, United Missionary Trg. College, Calcutta.

S-129 Arati Ghosh, United Missionary Trg. College, Calcutta.

S-130 Maya Byapari, United Missionary Trg. College, Calcutta.

1 Anita Sircar, United Missionary Trg. College, Calcutta.

4 Tapati Gupta, United Missionary Trg. College, Calcutta.

5 Mira Das, United Missionary Trg. College, Calcutta.

6 Nirupama Bansria, NW, United Missionary Trg. College, Calcutta.

8 Mamata Dey, United Missionary Trg. College, Calcutta.

S-139 Dipti Sircar, United Missionary Trg. College, Calcutta.

S-140 Sakuntala Singh, United Missionary Trg. College, Calcutta

S-142 Sneho Mondal, United Missionary Trg. College, Calcutta.

S-143 Prokriti Biswas, United Missionary Trg. College, Calcutta.

S-144 Eva Mullick, United Missionary Trg. College, Calcutta.

S-146 Sefali Ari, United Missionary Trg. College Calcutta.

S-148 Nibedita Murmu, M, United Missionary Trg. College, Calcutta.

S-149 Padma Renu Shee, M, United Missionary Trg. College, Calcutta.

S-154 Lakshmi Dutta, Saroj Nalini Training College, Calcutta.

S-155 Santi Sinha, Saroj Nalini Training College, Calcutta.

S-157 Rama Dutta, Saroj Nalini Training College, Calcutta.

S-159 Nirmala Datta, Saroj Nalini Training College, Calcutta.

S-162 Shefali Sengupta (nee "Majumder"), Saroj Nalini Training College, Calcutta.

S-164 Pratima Ganguly (Nee "Mukhopadhyay"), Saroj Nalini Training College, Calcutta.

S-165 Mira Ghosh Dastidar, Saroj Nalini Training College, Calcutta.

S-166 Sabita Ghosh, Saroj Nalini Training College, Calcutta.

S-169 Rani Chaudhuri, M, Saroj Nalini Training College, Calcutta.

S-178 Priti Sinha (nee "Ghosh"), Saroj Nalini Training College, Calcutta.

S-179 Aparna Sarkar, Saroj Nalini Training College, Calcutta.

S-181 Ila Datta, Saroj Nalini Training College, Calcutta.

S-182 Anima Chakrabarti, Saroj Nalini Training College, Calcutta.

S-183 Namita Sen Majumder, Saroj Nalini Training College, Calcutta.

S-187 Maya Meghamala, Saroj Nalini Training College, Calcutta.

S-188 Usha Basu Mazumder, Saroj Nalini Training College, Calcutta.

S-198 Sandhya Mitra, Calcutta Women Teachers' Training School.

S-199 Kuhu Biswas, HW., Calcutta Women Teachers' Training School.

PASCHIM BANGA AYURVED PARISHAD

NOTIFICATIONS

The 7th December 194

I. The undermentioned candidates are declared to have passed the Final Language (Sanskrit) Examination of the Parishad held in November 1964:—

(Arranged in order of merit)

Roll No.. name and institution

8 Sharma, Sita Ram, Shyamadas Vaidya-shastrapith Parishad.

Roll No.. name and institution

6 Pal, Sanat Kumar, Shyamadas Vaidya-shastrapith Parishad

7 Paria, Ram Krishna. Vaidyak Pathshala

1 Biswas, Sadananda, Shyamdas Vaidya-shastrapith Parishad

3 Hazra, Sudhangshu Sekhar. Ashtanga Ayurved Vidyalaya

5 Mishra, Biresh Chandra Vaidyak Pathshala

2 Hazra, Balaram. Ashtanga Ayurved Vidyalaya

4 Manna, Duryodhan. Ashtanga Ayurved Vidyalaya

II. The undermentioned candidates are declared to have passed the First Language (Sanskrit) Examination of the Pariishad held in November 1964:—

(Arranged in order of merit)

4 Das, Gopal Krishna. Vaidyak Pathshala.

8 Shaw, Badri Prosad, Shyamadas Vaidya-shastrapith Parishad

5 Dash, Naranarayan. Vaidyak Pathshala.

2 Bhattacharjee, Pitabas, Shyamadas Vaidyashastrapith Parishad.

3 Bhattacharjee. Rani Ashtanga Ayurved Vidyalaya.

J. C BASU. Registrar

Dated the 25th February 1965

I. The undermentioned candidate is declared have passed the Final M.A.S.F. Examination of t Parishad held in December 1964:—

Roll No., Name and Institution

1 1 Sahoo, Surendra Nath, J. B. Ashtanga Ay ved Vidyalaya.

II. The undermentioned candidate is declared have passed the First M.A.S.F. Examination of t Parishad held in December 1964:—

Roll No., Name and Institution

1 1 Manna. Hira Lal. J. B. Ashtanga Ayurv Vidyalaya.

III. The undermentioned candidates are declar to have passed the Preliminary M.A.S F. Examir tion of the Parishad held in December 1964:—

(Arranged in order of merit)

Roll No.. Name and Institution

6 Sarma, Om Prakash. Shyamadas Vaidy shastrapith Parishad.

1 Bhattacharjee, Rani, J. B Ashtanga Ay ved Vidyalaya.

5 Saha, Ram Chandra, J B. Ashtanga Ayurv Vidyalaya.

4 Poddar, Madhusudan Vishwanath Ayurv Mahavidyalaya.

5 2 Gangopadhay, Debaprasad. J B Ashtan Ayurved Vidyalaya

IV. The undermentioned candidates are declar to have passed the First Ayurvedtirtha (A.S.I Examination of the Parishad held in Decemb 1964:—

(Arranged in order of merit)

Roll No.. Name and institution

3 Chakrabarty, Nirode Baran, J. B. Ashtan Ayurved Vidyalaya.

2 4 Manna, Duryodhan, J. B. Ashtanga Ayurve Vidyalaya.

V. The undermentioned candidates are declare to have passed the Final Ayurvedtirtha (A S.F Examination of the Parishad held in Decemb 1964:—

(Arranged in order of merit)

Roll No.. Name and Institution

2 Mukhopadhaya. Uma Pada, Ayurvidy Pratisthan.

3 Payra, Subimal, Vaidyak Pathshala.

6 Ray, Milan Kumar, J. B. Ashtanga Ayurve Vidyalaya.

4 5 Pal, Radhashyam J. B. Ashtanga Ayurve Vidyalaya.

By order,
J. C. BASU, Registra

The 19th March 1965

It is hereby notified that the dates of commencement of the next Language (Sanskrit) Examinations as well as Ayurvedtirtha (A.S.F.) and M.A.S.F. Examinations and for submission of applications with fees have been fixed as follows:—

Examinations	Dates of commencement of Examinations	Last date for submission of applications and fees	
		(Without Late-fee)	*(With Late-fee)
Language (Sanskrit) Examinations	30-4-65	15-4-65	22-4-65
Ayurvedtirtha(A.S.F.) and M.A.S.P. Examinations	15-6-65	4-5-65	11-5-65

*(Re. 1 for the Language Examinations and Rs. 2 for all other Examinations.)

By order,
J. C. BASU, Registrar.

Registered No. C207

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PART IB.—Educational Notices

DIRECTORATE OF BOILERS, WEST BENGAL

The following candidates are declared to have passed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, held by the Board of Examiners on the 8th and 9th June 1965 at the office of the Chief Inspector of Boilers, West Bengal, 1 Hastings Street, 8th floor, Calcutta-1, and have been awarded certificates of competency as under.

Second Class Certificate of Competency.

On the 8th June, 1965.

Serial No.	Names.	Address.
1	2	3
1.	Ramdeo Harijan ..	.. C/o. Shree Gouri Sankar Jute Mill (P) Ltd. Boiler House, P.O. Shamnagore, 24-Parganas.
2.	Paritosh Bhattacharjee ..	.. 39/2 Central Road, Shamnagore, 24-Parganas.
3.	Purusottam Jadav ..	.. C/o. Bengal Mills Agency, 1/3 Khagendra Chatterjee Road, Caluctta-2.
4.	Bhola Singh ..	.. 14/C Lindsay Street, Calcutta-15.
5.	Madan Biswas ..	.. C/o. Messrs. Arati Cotton Mills Ltd., P.O. Dasnagore, district Howrah.
6.	Bindeshwari Prosad Singh.	.. 114 Middle Road, Calcutta-14.
7.	Mangala Saren ..	.. C/o. Sreedhar Rice Mill, Purusottampur, P.O. Pandua, district Hooghly.
8.	Kahitish Chandra Roy ..	.. 14 Central Park, P.O. Jadavpur, Calcutta-32.
9.	Md. Habib	.. C/o. Priti Paper Board Mills (P) Ltd., 22 Burroshibtola Main Road, Calcutta-38.
10.	Magan Bhar. Ticket No. 1413.	.. C/o. Steam Section, Metal & Steel Factory, Ishapore, district 24-Parganas.
11.	Kamal Banerjee ..	.. C/o. Basanti Cotton Mills Co. Ltd., Power House, Panihati, district 24-Parganas.
12.	Chabi Lal Ahir ..	.. C/o. Chunillal Lohar, Tata Math, P.O. Titaghur, district 24-Parganas.
13.	Harikisan	.. 20 Workers' Colony, No. 14/11/10/Room,, Batanagar, 24-Parganas.
14.	Kalim Mia. (T. No. S.L. 7)	.. C/o. No. 1 Titaghur Paper Mill, S. L. Routh Jetty, P.O. Titaghur, district 24-Parganas.

Serial No.	Names.	Address.
1	2	3
15.	Tarak Banerjee ..	.. 165X, Tarapukhur Government Quarter, P.O. Serampore, district Hooghly.
16.	Kartic Chandra Ghose ..	.. Vill. & P.O. Madanpur, district Nadia.
17.	Botai Mahato ..	.. C/o. Birla Jute Mfg. Co., Ltd., P.O. Birlapur, district 24-Parganas.
18.	Nagina Prosad ..	.. C/o Hindusthan Construction Co. Ltd., P.O. Kolaghat, Midnapore.
19.	Lalmoni Rajbhar ..	.. 2/1 Dum Dum Road, P.O. Cossipur, Calcutta-2.
20.	Ram Ekbal Singh ..	.. C/o. Star Textiles, 3 Chingrighatta Lane, Calcutta-15.
21.	Nemai Chandra Saha ..	.. 160 Maharaja Nanda Kumar Road, Majerpara, Calcutta-35.
22.	Karuna Kumar Pal ..	.. C/o. Upendra Kumar Pal, Vill-Sashi Bhusan Banerjee Road, P.O. Sakhor Bazar, West Barisa, Calcutta-8.
23.	Mahboob Alam ..	.. C/o. Bengal Rubber Mfg. Co. , 2 New Tangra Road, Calcutta.
24.	Sk. Neomat Ali ..	.. C/o. Bengal Rubber Mfg. Co., 2 New Tangra Road, Calcutta.
25.	Paresh Nath Dutta ..	.. Gooptipara, Hooghly.
26.	Sushil Chandra Sarkar ..	.. Ray Bagan, P.O. Talpukhur, 24-Parganas.
27.	Anandi Ahir	.. 26 Mahendra Nath Lane, Mallik Phatak, Howrah.
28.	Binakar Bhuyan ..	.. 3 Halder Lane, Caluctta-12.
29.	Abdul Gaffar Khan ..	.. 96/H23 Cossipur Road, Calcutta-2.
30.	Baramdeo	.. C/o. Calcutta Electric Supply Corporation, Ltd Southern Generating Station, 28 Garden Reach Road, Calcutta-24.
31.	Dhiren Das	.. B-16 Govt. Quarter, Alambazar, Calcutta-35
32.	Biswanath Pramanick ..	.. 31 Upendra Nath Mukherjee Road, P.O Ariadaha, 24-Parganas.
33.	Md. Jamaluddin ..	.. C/o. Dominion Rubber Co., Ltd., 1 Kundan Lane, Liluah, Howrah.
34.	Samir Kumar Dutta ..	.. 14/1/11 Hriday Krishna Banerjee 1st Bye Lane, South Bantra, Howrah.
35.	Suresh Chandra Chowdhury	.. Dayabari, P.O. Ranaghat, Nadia.
36.	Ranendra Nath Malakar	.. EN. 152, Durgapur-2, district Burdwan.
37.	Sheomangal Bhagat ..	.. C/o. Sri Krishna Ice Factory, 6 Gorapada Sarkar Lane, Daspara, Calcutta-4.
38.	Ukil Pandya	.. Mahesh Laboratories (P) Ltd., 30/4 Canal East Road, Calcutta-11.
39.	Mohan Roy	.. C/o. Lalan Chowdhury, Hind Hosiery Mills, 58/3, B. T. Road, Calcutta-2.
40.	Ram Bhanjan Hazra ..	.. C/o. Mahadev Ram, Card Board Paper & Board Mills, 44 Lock Gate Road, P.O. Cossipore, Calcutta-2.
41.	Biswa Nath Dass ..	.. Vill. Dumurdaha, P.O. Dumurdaha, Hooghly.
42.	Subodh Chandra Das ..	.. 26/1 Guluostagar Lane, Calcutta-6.
43.	Ekwal Das	.. C/o. The Gramophone Co., Ltd., 33 Jessore Road, Dum Dum, Calcutta.
44.	Basudev Mondal ..	.. C/o. Sree Annapurna Rice Mills, P.O. Chota mollakhali, 24-Parganas.

Serial No.	Names.	Address.
1	2	3
45.	Profulla Chandra Paul ..	.. C/o. Nader Chand Paul, Sashibhushan Banerjee Road, Calcutta-8.
46.	Kalidas Mukherjee, ..	.. 72 Khanpara Road, Dum Dum Cantonment, Calcutta-28.
47.	Kahan Chand	.. C/o. Phillips Carbon Black Ltd., P.O. Durgapur-1, district Burdwan.
48.	Janardan Soman Nair ..	.. C/o. Philips Carbon Black Ltd., P.O. Durgapur-1 district Burdwan.

First Class Certificate of Competency.

On the 9th June 1965.

1.	Gour Chandra Ghosh ..	.. Vill. Bishpara, P.O. Nayasarai, district Hooghly.
2.	Naresh Chandra Goswami	.. 19/21 Newton Avenue, 'B' Zone, P...O. Durgapur-5, district Burdwan.
3.	Anil Kumar Sen ..	.. Kuli Landa Lane, P.O. and district Hooghly.
4.	Jiban Krishna Das ..	.. C/o. Messrs. Birla Jute Mfg. Co., Ltd., Power House, P.O. Birlapore, 24-Paraganas.
	Durgadas Ghosal ..	.. 'Ananda Bhaban', Upper Chelidanga, Asansol, district Burdwan.
6	Amalendu Datta ..	.. K. B. M. Plot No. 564, P.O. Chakdah, district Nadia.
	Bideshi Nonia ..	.. India Paper Pulp Co., Ltd., P.O. Hazinagar, district 24-Parganas.
6.	Amar Krishna Roy ..	.. 10/8, Newton Avenue, B-Zone, P.O Durgapur-5, district Burdwan.

N. ROY. CHOWDHURY,
Secretary, Board of Examiners.

istered No. C207

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PART IB—Educational Notices

STATE MEDICAL FACULTY OF WEST BENGAL

. The undermentioned candidates are declared have passed the Preliminary Examination for the)loma in Pharmacy held in September, 1964:—

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1. Chandra, Nikhiles
3. Das, Satyaranjan
4 Datta, Samirkumar
5. Datta, Subhashchandra
7. Ghosh, Suhaschandra
8. Gupta, Dilipkumar
1. Maiti, Amales
3. Mandal, Prabirkumar
4. Mandal, Sikta
5. Nag, Samirkumar
6. Rai, Kabirman
7. Rana, Madanmohan
0. Saha, Jibansankar
2. Samanta, Ajitkumar.

I. The undermentioned candidates are declared have passed the Final Examination for Diploma Pharmacy held in September, 1964:—

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

Bandyopadhyay, Ramdeb
Bardhan, Samirbaran
Barman, Amalchand
Basu, Buddhadeb
Bhaumik, Santoshkumar
Chattopadhyay, Balarama
Chattopadhyay, Pradipkumar
Das, Bimanbihari
Das, Susilchandra
Datta, Asitkumar
Datta, Manoranjan
Ghosh, Pradipkumar
Mitra, Saktikumar.
Pal, Bhanubhushan
25. Pal, Gobindachandra
28. Saha, Rabindranath
29. Samanta, Jagadischandra
30. Sen, Sailendrakumar.

III. The undermentioned candidates are declared to have passed the Final Membership Examination (M.M.F.) held in September, 1964:-

R. G. KAR MEDICAL COLLEGE, CALCUTTA

Roll No. and names of the candidates

2. Basu, Dhrubakumar
3. Basu, Tusharkamal
4. Bhattacharyya, Santoshkumar
5. Demunsi, Manabendra
6. Mukhopadhyay, Ajaykumar
7. Raju Easaw
9. Sardar, Chandicharan
10. Sil, Bimalendu.

CALCUTTA NATIONAL MEDICAL INSTITUTE, CALCUTTA

Roll No. and name of candidate

14. Gupta, Sibabrata.

S. K. GHOSH, Secy.

I. The undermentioned candidates are declared to have passed the Preliminary Examination for the Diploma in Pharmacy held in March, 1965:—

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1. Chaudhuri, Ajitmohan
2. Debgupta, Susilchandra
5. Karmakar, Bimales
6. Maiti, Niharranjan
7. Ray, Animeschandra
10. Saraswati, Pijushkanti
11. Sen, Kanu.

II. The undermentioned candidates are declared to have passed the Final Examination for the Diploma in Pharmacy held in March, 1965:—

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1. Basu, Tarasankar
2. Chakrabarti, Pareschandra
3. Chakrabarti, Ranabir
7. Giri, Sanjibkumar
8. Goswami, Gaurgopal
9. Haldar, Prabodhchandra
10. Maiti, Dipakjyoti
12. Mitra, Gitarani
14. Pramanik, Dipakkumar
15. Talukdar, Amalendu.

III. The undermentioned candidates are declared to have passed the Final Membership Examination (M.M.F.) held in April, 1965:—

R. G. KAR MEDICAL COLLEGE, CALCUTTA

Roll No. and names of the candidates

8. Chakrabarti, Kartikchandra
11. Bandyopadhyay, Jibankumar.

NILRATAN SARKAR MEDICAL COLLEGE CALCUTTA

Roll No. and name of candidate

12. Ray, Ramapada.

CALCUTTA NATIONAL MEDICAL INSTITUTE, CALCUTTA

Roll No and names of the candidates

2. Basu, Mahimranjan
3. Chakrabarti, Mihirkumar
5. Shafique Ahmed Quarashi
6. S. Wajid Ali.

S. K. GHOSH, Secy.

EDUCATION DIRECTORATE

NOTIFICATION

No. 3464Sc./G/4E-4G-65.—23rd June 1965.—The undermentioned candidates are declared to have passed the Nursery, Infant and Primary (Pre-Basic and Basic) Teachers' Training Examination, 1965, from the Under-graduate Teachers' Training Department attached to the Gokhale Memorial Girls' School and College and the Chittaranjan Teachers' Training Institute, Calcutta.

N.B.: (i) Candidates securing 40 per cent. marks in the aggregate are placed in the Third Grade, 50 per cent. marks in the aggregate in the Second Grade, 65 per cent. marks in the aggregate as well as 50 per cent. marks in the practical subjects in the First Grade.

(ii) The letter affixed to the name of the candidate indidcates that she has secured First Grade (60 per cent. of the marks) in the subject concerned and D in bracket after a letter indicates distinction (75 per cent. of the marks) in that subject.

PLH—Principles and History of Education.
Ch—Child Psychology.
Hy—School Organisation and Hygiene.
M—General and Special Methods of teaching
Pr—Practical subjects.
S—Subsidiary subjects.

Roll No., name of candidate and Institution

FIRST GRADE

(In order of merit)

26 Majuri Ganguli, Hy, M, Chittaranjan chers' Training Institution, Calcutta.

1 Geeta Banerjee, Gr., Gokhale Memorial Sc and College, Calcutta.

3 Seema Banerjee, Ch., Pr, Gokhale Mem School and College (Teachers' Trai Calcutta.

SECOND GRADE

2 Mira Banerjee, Hy, M, Gokhale Mem Girls' School and College (Teachers' Trai Section) Calcutta.

4 Dipti Bhattacharyya, PL, H, M, Gok Memorial School and College (Teac Training Section) Calcutta.

5 Geeta Basu, M, Pr, Gokhale Memorial Sc and College (Teachers' Training Sec Calcutta.

6 Amita Bose, M, Pr, Gokhale Memorial Sc and College (Teachers' Training Sec Calcutta.

7 Uma Bose, Gokhale Memorial School College (Teachers' Training Section) Calc

8 Ratna Choudhury, Ch, Hy, Pr, Gok Memorial School and College (Teac Training Section) Calcutta.

9 Tapati Dube, Hy, M, Pr, Gokhale Mem School and College (Teachers' Training tion) Calcutta.

10 Bimala Dutta, Gokhale Memorial School College (Teachers' Training Section) Calc

11 Manika Ghosh, Gokhale Memorial School College (Teachers' Training Section) Calc

12 Rekha Guha, Hy, M, Gokhale Mem School and College (Teachers' Training tion) Calcutta.

13 Sarbani Gupta, Hy, M, Pr, Gokhale Mem School and College (Teachers' Training tion) Calcutta.

14 Ira Majumdar, Hy, Pr, Gokhale Mem School and College (Teachers' Training tion) Calcutta.

15 Sheli Majumdar, Gokhale Memorial Sc and College (Teachers' Training Sec Calcutta.

16 Suvra Mukherjee, Gokhale Memorial Sc and College (Teachers' Training Sec Calcutta.

17 Bina Roy, Ch, M, Pr, Gokhale Mem School and College (Teachers' Training tion) Calcutta.

18 Sadhana Roy Choudhury, Gokhale Memorial School and College (Teachers' Training Section) Calcutta.

19 Santa Sarkar, Hy, Gokhale Memorial School and College (Teachers' Training Section) Calcutta.

20 Sujata Sengupta, Gokhale Memorial School and College (Teachers' Training Section) Calcutta.

22 Nandita Thakurta, Ch, Hy, Pr, Gokhale Memorial School and College (Teachers' Training Section) Calcutta.

23 Chhanda Chakraborty, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

24 Ila Mitra, M, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

25 Manjuri Dutta, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

27 Sibani Chanda, Hy, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

28 Abha Guha, Hy, Chittaranjan Teachers' Training Institute, Calcutta.

29 Niva Rit, PL, H, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

30 Anima Sarkar, Hy, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

31 Ava Roy, Pr, Chittaranjan Teachers' Training Institute, Calcutta.

THIRD GRADE

21 Rita Sil, Gokhale Memorial Girls' School and College (Teachers' Training Section) Calcutta.

S. DUTT,
Chief Inspector, Women's Education,
West Bengal.

IRECTORATE OF BOILERS, WEST BENGAL

Dated the 4th May 1965

The following candidates are declared to have ssed the Boiler Attendants' Examination (Supmentary) under the West Bengal Boiler Attend- Rules, 1958, held by the Board of Examiners on 27th and 28th April 1965, at the office of the ief Inspector of Boilers, West Bengal, 1 Hastings eet (8th floor), Calcutta-1, and have been award- certificates of competency as under.

Second Class

On 27th April 1965

Serial No., name and address

1 Sakkal Kurmi, 98 Kalicharan Ghosh Road, Calcutta-50.

2 Paritosh Chandra Dey, 'Q' 300 Dewan Bagan Road, Calcutta-24.

3 Bhagabati Prosad, 11 Main Pumping Station, east Dock dock junction, C.P.C. Qr. No. A/11, Calcutta-27.

4 Gobinda Mohanty, P-12 Vivekananda Nagar, post office Lillooah, district Howrah.

5 Monoranjan Bhowmik, village and post office Madpur, district Midnapore.

6 Dukhoo Raj Bhar, c/o. Hukumchand Jute Mills Ltd., post office Hazinagore, district 24-Parganas.

7 Kalipada Datta, c/o. Assam Bengal Veneer Industries (P) Ltd., post office Manabari, district Jalpaiguri.

8 Asgar Khan, c/o. Benger Laboratories (India) Ltd., 62A G. T. Road (East), Konnagar, district Hooghly.

9 Sher Bahadur Singh, R/204 Lichu Bagan, post office Buddertollah, Calcutta-44.

10 Noor Mohammad, c/o. Sree Gourishankar Rice Mill, Katwa Road, post office and district Burdwan.

11 Jadu Nandan Gowala, T. No. 1483, c/o. Steam Section, Metal and Steel Factory, Ishapore, 24-Parganas.

12 Purnamashi Harijan, c/o. Hindustan Cables Colony, Qr. No. 123, post office Hindustan Cables, district Burdwan.

13 Mauji Prosad Goala, 82 Sadhna Road, post office Sadhna Ausadhalaya, Calcutta-48.

14 Madan Pattanaik, 9 Ghosepara Guha Park, Lillooah, district Howrah.

15 Jnan Ranjan Sharma, c/o. Govinda Nagar Colony No. 2, post office Madanpur, district Nadia (West Bengal).

16 Nakul Chandra Das, c/o. Manindra Kabiraj, 50/3 Watganj Street, Kidderpore, Calcutta-23.

17 Ahladuraon, c/o. Assam Bengal Veneer Industries (P) Ltd., post office Manabari, district Jalpaiguri.

18 Sukar Chamar, 164 Manicktola Main Road, Calcutta-54.

19 Sankar Shahu, c/o. T. No. 5454, M/S. Burn & Co. Ltd., Howrah.

20 Shyamlal Podder, c/o. Ganga Sagar Rice Mill (P) Ltd., post office Hingalganj, district 24-Parganas.

21 Dhirendra Nath Sarkar, c/o. Jatindra Nath Sarkar, 31 Lower Range, Top Floor, Calcutta-19.

22 Chittaranjan Bhattacharya, 16 Haralal Mitra Lane, post office Baghbazar, Calcutta-3.

23 Raj Banshi Mahato, c/o. Sree Ambica Jute Mills Ltd., post office Belur Math, district Howrah.

24 Ram Balak Mahato, c/o. Dukhi Mahato, Line No. D/1, Qr. No. 7, Shiba Gopal Banerjee Lane, near Naskarpara Jute Mills (East side), post office Ghusury, district Howrah.

25 Budhuki Kurmi, c/o. Ganga Shaw Bariwalla, 57/6 B. T. Road, Cossipore, Calcutta-2.

26 Dilip Kumar Chatterjee, 150/2, H/7 Beliaghata Main Road, post office Beliaghata, Calcutta-10.

27 Jaleswar Nath Tewari, c/o. Jaya Shree Textiles, post office Rishra, district Hooghly.

28 Madhab Ch. Saha, c/o. Kalipada Saha, village Daccapara, post office and police-station Bongaon, district 24-Parganas.

29 Sachindra Kumar Roy, 37 Dehi Serampore Road, Entally, Calcutta-14.

30 Tileswar Thakur, c/o. New Jamehari Khas Colliery, post office Jaykaynagore, district Burdwan.

31 Mohammad Khairaty, c/o. Sri Mahadeoji Rice Mill, 25 Burroshibtollah Main Road, Shahapur, Calcutta-38.

32 Raffique Hussain, 23-1 Bombay Bagan Road, Barisha, Calcutta-8.

33 Sajal Kumar Mitra, c/o. Wood Industries Institute, 2 Bengal, post office Kalyani, district Nadia.

First Class

On 28th April 1965.

Serial No., name and address

1 Jyotirmoy Sarkar, c/o. Sambhu Nath Sarkar, Patuatala Lane, post office Sukchar, district 24-Parganas.

2 Joydev Ghose, Block-7, Flat-35, 1 Chaulpatty Road, Calcutta-10.

3 Rabindra Kumar Mazumder, 25/1 Sisir Bagan Road, post office Behala, Calcutta-34.

4 Ogra Rajbhar, c/o. house of Jyotish Babu, Hara Ghosh Road, post office Anthpur, district 24-Parganas.

5 Ramprasad Barai, c/o. Swaika Vanaspati Products Ltd., post office Bhattanagar, district Howrah.

6 Baru Ram, c/o. Messrs. Hindusthan Lever Ltd., village Anthpur, post office Shamnagore, district 24-Parganas.

7 Debinandan Dutta, Qr. No. A 220, Sector 7, Rourkela-3 (Orissa).

8 Bijoy Krishna Majumder, 128/12A Cornwallis Street, Calcutta-4.

9 Bhagwani Mehera, c/o. Shree Laxmi Chemicals & Industries (P) Ltd., Malancha Road, post office Nimpura, Kharagpore, district Midnapore.

10 Bimal Kumar Roy, c/o. Provat Kumar Das, 11/8 Ramkrishna Das Lane, Calcutta-9.

11 Amitava Banerjee, c/o. J. C. Mukherjee, 2 Parbati Roy's Lane, Kamarpara, post office Chinsurah, district Hooghly.

12 Samuel Kumar Das, Qr. No. R-21, Room 1, post office Kanchrapara, district 24-Parganas.

13 Kadam Rasul Mallick, village Panchpara, post office Radhadosi, district Howrah.

14 Sanjib Kumar Kundu, 123/B Railway Quarter, post office Malancha, Halisahar, district 24-Parganas.

15 Benoy Bhusan Bhattacherjee, F/04/Dunlop Quarter, post office Sahaganj, district Hooghly.

16 Lachmi Sah, 19 Birla Line (Line No. 2, Qr No. 19), post office Birlapore, district 24-Parganas.

17 Satyendra Nath Bhadury, 32 S. K. Deb Road Patipukur, Calcutta-48.

18 Kamal Kumar Das Gupta, village Jadunathbati, post office Malancha (Hajinagar) district 24-Parganas.

19 Ramayan Mistry, New Power House, Birla Jute Mfg. Co. Ltd., post office Birlapur 24-Parganas.

N. C. RAY CHOWDHURY,
Secretary, Board of Examiners.

PASCHIM BANGA AYURVED PARISHAD

NOTIFICATION

The 11th May, 1965

I. The under-mentioned candidates are declared to have passed the Final Language (Sanskrit) Examination of the Parishad held in April 1965:—

(Arranged in order of merit)

Roll No.	Name	Institution
5	Nayak, Parshuram	J. B. Ashtanga Ayurved Vidyalaya
4	Manna, Hiralal	Do
3	Gupta, Pabitra Kumar	Do
6	Saha, Ram Chandra	Do
1	Bhattacharya, Rani	Do
2	Gangopadhaya, Debaprasad	Do
7 7	Sharma, Joydev	Do

II. The under-mentioned candidates are declared to have passed the First Language (Sanskrit) Examination of the Parishad held in April 1965: —

(Arranged in order of merit)

Roll No.	Name	Institution
6	Mohapatra, Achyutananda	J. B. Ashtanga Ayurved Vidyalaya
7	Sen, Pradip Kumar	Shyamadas Vaidyashastrapith Parishad
4	Das, Ghanashyam	J. B. Ashtanga Ayurved Vidyalaya
8	Sharma, Om Prakash	Shyamadas Vaidyashastrapith Parishad
1	Acharya, Biraja Sankar	J. B. Ashtanga Ayurved Vidyalaya
2	Bera, Tarak Nath	Do
7 3	Bhattacharya, Dipankar	Do

J. C. BASU, Registrar.

Registered No. C207

The Calcutta Gazette

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BHADRA 4] THURSDAY, AUGUST 26, 1965 [SAKA 1887

PART IB.—Educational Notices

EDUCATION DIRECTORATE

NOTIFICATION

No. 3T.B.- 23rd August 1965.- In continuation this Directorate notification No. 2T.B., dated the h April 1965, published in the "Calcutta Gazette", ed the 13th May 1965, regarding the last date for mission of Hindi text-books for non-Hindi aking students for Class V, it is hereby notified the information of the authors and publishers t the books called for submission in the notifica- n mentioned above may be submitted on or ore the 20th September 1965.

P. C. MUKHERJEE,

Director of Public Instruction.

GOENKA COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION

GOVERNMENT COMMERCIAL COURSE SPECIAL EXAMINATION, 1964

CORRIGENDUM

Dated 2nd August 1965.

In modification of the notification, dated 23rd September 1964, declaring the results of the Government Commercial Course Special Examination, 1964, and published in the "Calcutta Gazette", Part B, pages 3 to 7, issued on 21st January 1965 —

Typewriting

For Roll No. T361 Md. Golam Panjuaton, Goenka College of Commerce and Business Administration, Calcutta *read* Md. Golam Panjuaton Popular Institute of Commerce, Burdwan.

B. DHAR,

Principal and ex-officio Secretary,
Board of Commercial Education,
West Bengal.

gistered No. C207

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HADRA 18] THURSDAY, SEPTEMBER 9, 1965 [SAKA 1887

PART IB—Educational Notices

BENGAL ENGINEERING COLLEGE

NOTIFICATION

Dated August 23 1965.

Notification regarding the award of the Bimala Churn Law Free Studentship at the Bengal Engineering College, session 1965-66.

In terms of Government order No. 4192Edn., dated July 23, 1938, as amended in Government order No. 136Edn., dated January 19, 1940, and Government order No. 5684Edn., of the 18th August 1952, Shri Ramendra Nath Kar, a student of Third Year Civil Engineering Class, Roll No. 87 of the Bengal Engineering College, is awarded on the nomination of the Donor, the Bimala Churn Law Free Studentship for the session commencing in July 1965 for a period of one Year. The award is subject to the usual conditions of good conduct, regular attendance and satisfactory progress.

The holder of the free studentship is exempted from the payment of tuition fees and charges for board and lodging but not from any other charges payable by other regular students.

A. C. ROY,

Principal, Bengal Engineering College.

PRESIDENCY COLLEGE, CALCUTTA

Dated Calcutta, the 7th July 1965

The Managing Committee of the Hindu School, Calcutta, is reconstituted as follows for a term of three years with effect from 1st April 1965:—

(i) Principal, Presidency College, Calcutta—President (ex-officio).

(ii) Head Master, Hindu School, Calcutta—Vice-President and Secretary (ex-officio).

(iii) Shri Sudhir Ranjan Adhikary, M.A., B.T., Assistant Master, Hindu School, Calcutta—Teachers' Representative.

(iv) Dr. Nalini Ranjan Konar, M.D. (Cal.), M.R.C.P. (Lond.)—Representative of the parents and guardians of the pupils.

(v) Dr. B. C. Sinha, M.B. (Cal.), M.R.C.P. (Lond.), M.D., F.A.C.C. (U.S.A.)—Representative of the parents and guardians of the pupils.

(vi) Dr. Achintya Kumar Mukherji, M.Sc., M.B.B.S., D.Phil. (Cal.), D.T.M., Head of the Department of Physiology, Presidency College, Calcutta—An officer other than inspecting officer of the Education Department.

All members other than the elected representative of the teaching staff of the School will hold office for three years from the 1st April 1965 while the elected representative of the teaching staff will hold office for one year from 1st April 1965.

S. K. BASU, Principal.

ered No. C207

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NA 1] THURSDAY, SEPTEMBER 23, 1965 [SAKA 1887

PART IB—Educational Notices

GOVERNMENT OF WEST BENGAL

STATE COUNCIL FOR ENGINEERING AND TECHNICAL EDUCATION, WEST BENGAL

NOTIFICATIONS

Calcutta, the 4th February 1964.

e following candidates are declared to have passed the Licentiate Examination in Civil Engineering held in November 1963:-

Roll No.	Name.	Division or Class.	Name of the Institution.
2	3	4	5
152	Rabi Ranjan Goswami	I	Acharya P. C. Ray Poly., Jadavpur.
13	Mahammad Sirajul Haque	II	M. B. C. Instt. & Tech. Burdwan
16	Dasarathi Ghosh	II	Ditto.
21	Mukul Basak	II	Ditto.
47	Manish Kumar Gupta	II	Hooghly Instt. of Tech., Hooghly.
48	Tapan Kumar Ray	II	Ditto.
50	Sunil Kumar Gupta	II	Ditto.
57	Sadhan Kumar Ghosh	II	Ditto.
60	Sachindra Nath Karmakar	II	Ditto.
62	Biman Bihari Modak	II	Ditto.

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institutio
1	2	3	4	5
11	63	Nitai Chandra Das	II	Hooghly Instt. of Tech., Hooghly.
12	65	Gangadhar Chattopadhyay	II	Ditto.
13	84	Alok Kumar Bhattacharyya	II	Ditto.
14	92	Jyoti Prasad Laha	II	Ditto.
15	128	Debi Prasad Bhattacharjee	II	K. C. Engg. Institute, Vishnupur.
16	133	Chandra Sekhar Mukhopadhyay	II	Ditto.
17	135	Sudhindra Nath Basu	II	Ditto.
18	136	Rabindra Sen Gupta	II	Ditto.
19	137	Chandi Charan Biswas	II	Ditto.
20	139	Deb Kumar Bhattacharjee	II	Ditto.
21	143	Dev Kumar Goswami	II	Acharya P. C. Ray Poly., Jadavpur
22	148	Saroj Kumar Ganguly	II	Ditto.
23	153	Nani Gopal Das Gupta	II	Ditto.
24	154	Gobindo Chandra Saha Roy	II	Ditto.
25	158	Dipak Kumar Mukhopadhyay	II	Ditto.
26	165	Dilip Kumar Das Gupta	II	Ditto.
27	166	Arunansu Bikas Chakraborty	II	Ditto.
28	174	Tapas Kanti Ghosh Maulik	II	Jalpaiguri Poly. Instt., Jalpaiguri.
29	175	Pranab Kumar Goswami . ..	II	Ditto.
30	178	Ratneswar Chakrabarti . ..	II	Ditto
31	179	Dilip Kumar Sen	II	Ditto.
32	180	Jayanta Kumar Majumdar	II	Ditto.
33	181	Pratapaditya Maitra	II	Dtto.
34	182	Sivaji Raj Ghosh	II	Ditto.
35	183	Asok Kiran Kundu	II	Ditto.
36	185	Nripen Ghosh.	II	Ditto.
37	189	Kamal Kumar Basu	II	Ditto.
38	190	Sujit Kumar Mitra	II	Ditto.
39	193	Tapan Kumar Sarkar	II	Ditto.
40	194	Dilip Kumar Datta	II	Ditto.
41	195	Bimal Chandra Chakrabarti	II	Ditto.
42	196	Sudhansu Chattopadhyay ..	II	Ditto
43	199	Bijay Kumar Datta	II	Ditto
44	200	Sunil Kumar Guha Niyogi	II	Ditto.
45	201	Dipankar Basu	II	Ditto.
46	203	Babu Lal Sarkar	II	Ditto.
47	205	Santosh Kumar Karmakar	II	Ditto.
48	206	Sankor Kishore Mazumder	II	Ditto.
49	207	Rohitosh Kumar Mitra	II	Ditto.
50	213	Ranjan Kumar Biswas	II	Ditto.
51	215	Santosh Kumar Gangopadhyay	II	Ditto.

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
52	217	Nanda Dulal Ghorui	II	Sree R. K. Silpavidyapith, Suri.
53	218	Tarun Kumar Son	II	Ditto.
54	219	Manik Chandra Thakur	II	Ditto.
55	229	Sunil Kumar Bhattacharyya	II	Ditto.
56	230	Jagannath Ghoshal	II	Ditto.
57	231	Krishnendu Ghosh	II	Ditto.
58	235	Ratan Kumar Bhattacharya	II	Murshidabad Instt. of Tech., Berhampor
59	239	Samir Kumar Ghosh	II	Ditto.
60	244	Ratul Chandra Mukhopadhyay	II	Ditto.
61	246	Baidyanath Das	II	Ditto.
62	247	Milan Kumar Chakrabarti	II	Ditto.
63	248	Rabindra Mohan Sen	II	Ditto.
64	254	Samir Kumar Chakrabarti	II	Ditto.
65	259	Kanai Kumar Kundu	II	Ditto.
66	262	Sachchidananda Daphadar	II	Ditto.
67	263	Kiranendu Sekhar Mandal	II	Ditto.
68	264	Sunil Kumar Ray	II	Ditto.
69	266	Dipak Kumar Das	II	Ditto.
70	296	Shyamal Sobhan Mazumdar	II	Purulia Polytechnic, Purulia.
71	317	Badal Chandra Bhattacharjee	II	Ditto.
72	328	Chitta Ranjan Sarkar	II	J. C. Ghosh Poly., Kidderpore.
73	329	Subrata Bhattacharjee	II	Ditto.
74	330	Sadhan Bikash Deb	II	Ditto.
75	332	Chinmoy Kanti Paul Choudhury	II	Ditto.
76	333	Anupam Datta	II	Ditto.
77	339	Amit kumar Das Gupta	II	Ditto.
78	340	Sarit Kanti Roy Choudhury	II	Ditto.
79	343	Asok Kumar Chattopadhyay	II	R. K. Mission Shilpamandir, Belurmath.
80	344	Bimal Kumar Ghosh	II	Ditto.
81	345	Amalesh Chandra Das	II	Ditto.
82	347	Tushar Kumar Basu	II	Ditto.
83	348	Malay Kumar Chattopadhyay	II	Ditto.
84	349	Ashit Kumar Mukherjee	II	Ditto.
85	350	Deb Kumar Samanta	II	Ditto.
86	351	Dilip Kumar Gupta	II	Ditto.
87	352	Nara Narayan Basu	II	Ditto.
88	353	Tapas Kumar Ghosh	II	Ditto.
89	354	Kasi Nath Bhattacharya	II	Ditto.
90	355	Rabnidra Nath Sen	II	Ditto.
91	356	Suprabhat Das	II	Ditto.
92	357	Sanat Kumar Bhattacharyya	II	Ditto.

al	Roll No.	Name.	Division or Class.	Name of the Institution.
	2	3	4	5
3	358	Sanjib Kumar Pal	II	R. K. Mission Silpamandir, Belurmath.
4	360	Ajoy Kumar Roy Choudhury	II	Ditto.
5	361	Ajit Kumar Baisya	II	Poly. Instt., Narsingarh, Agartala
3	363	Asok Kumar Bhowmik	II	Ditto.
7	365	Dilip Kumar Laskar	II	Ditto.
8	370	Paritosh Saha	II	Ditto.
9	372	Shibesh Ch. Biswas	II	Ditto.
)	374	Sudhir Kumar Ray Chaudhuri	II	R. K. Mission Shilpapitha, Belghoria.
1	382	Debi Prasad Majumdar	II	Ditto.
2	388	Arun Kanti Basu	II	Ditto.
3	389	Paros Nath Ghosh	II	Ditto.
4	390	Sunil Kumar Chattopadhyay	II	Ditto.
5	394	Kshitindra Kumar Som	II	Ditto.
1	399	Satya Ranjan Basu	II	Ditto.
	406	Ujjwal Kumar Ghosh	II	Ditto.
	408	Phanindra Nath Hajra	II	Ditto.
	411	Rabindra Nath Acharyya	II	Ditto.
	412	Nepal Chandra Sarkar	II	Ditto.
	413	Asish Kumar Chaudhuri	II	Ditto.
	415	Suprakas Ray	II	Ditto.
	419	Arun Kumar Chakrabarti	II	Ditto.
	421	Pradip Kumar Brahma	II	Ditto.
	422	Syama Prasad Chakrabarti	II	Ditto.
	427	Amar Nath Bandyopadhyay	II	Ditto.
	432	Khagendra Nath Jana	II	I. C. V. Polytechnic, Jhargram.
	433	Sunil Kumar Roy	II	Ditto.
	435	Narayan Chandra Kar	II	Ditto.
	437	Ajit Kumar Basak	II	Ditto.
	438	Swadesranjan Patra	II	Ditto.
	443	Jyotirmoy Chakraborty	II	Ditto.
	445	Asit Bhattacharjee	II	Ditto.
	452	Phani Bhushan Dass	II	Ditto.
	455	Pravas Chandra Sahoo	II	Ditto.
	456	Chittaranjan Santra	II	Ditto.

Roll No.	Name.	Division or Class.	Name of the Institution
2	3	4	
457	Amarendra Krishna Ray	II	I. C. V. Polytechnic, Jhargram,
458	Samir Kumar Chattopadhyay	II	Ditto.
459	Gobinda Chandra Nandi	II	Ditto.
462	Priya Ranjan Chakrabarti	II	Ditto.
469	Susanta Kumar Bose	II	Ditto.
473	Rathindra Nath Mandal	II	Ditto.
485	Subrata Ghosh	II	Ditto.
486	Ranendra Nath Bose	II	Ditto.
487	Bimalendu Bhattacharya	II	Ditto.
489	Amiya Kanti Mandal	II	Ditto.
494	Sukhamoy Mukerjee	II	Ditto.
3	Gouranga Chandra Nandi	Pass	M. B. C. Instt. of Engg. & Techno Burdwan.
4	Jagabandhu Ta	Pass	Ditto.
6	Amar Nath Pal	Pass	Ditto.
7	Ganga Prasad De	Pass	Ditto.
8	Samir Kumar Kundu	Pass	Ditto.
45	Asim Kumar Das Gupta	Pass	Hooghly Instt. of Technology.
55	Chitta Ranjan Sarkar	Pass	Ditto.
68	Asok Kumar Chattopadhyay	Pass	Ditto.
99	Dibakar Kumar	Pass	Ditto.
111	Samarendra Nath De	Pass	Ditto.
125	Murari Mohan Bandyopadhyay	Pass	K. G. Engg. Instt., Vishnupur.
126	Sudam Chandra Mandal	Pass	Ditto.
127	Aditya Ranjan Laha	Pass	Ditto.
130	Tushar Kanti Ghosh	Pass	Ditto.
146	Arun Kumar Mitra	Pass	Acharyya P. C. Ray Polytechnic, J
161	Tamal Kumar Guha	Pass	Ditto.
173	Sakti Prosad Bhattacharyya	Pass	Jalpaiguri Poly. Institute.
177	Prabir Kumar Chakrabarti	Pass	Ditto.
191	Manas Kumar Roy Moulik	Pass	Ditto.
202	Asok Kumar Datta	Pass	Ditto.
204	Gour Shankar Ray	Pass	Ditto.
209	Asim Ranjan Chakrabarti	Pass	Ditto.
212	Narayan Chandra Saha	Pass	Ditto.
220	Syama Pada Mondal	Pass	Sree Ramkrishna Silpa Vidyapith

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institutic
1	2	3	4	5
162	221	Nanda Dulal Pal	Pass	Sree Ramkrishna Silpa Vidyapith, S
163	222	Ratan Kumar Chakrabarti	Pass	Ditto.
164	223	Chitta Ranjan Ghosh	Pass	Ditto.
165	224	Asish Kumar Lahiri	Pass	Ditto.
166	225	Nirmal Kumar Dan	Pass	Ditto.
167	226	Bhut Nath Chottopadhyay	Pass	Ditto.
168	227	Satya Ranjan Das	Pass	Ditto.
169	234	Swapan Kumar Ray Chaudhuri	Pass	Murshidabad Instt. of Technology. hampore.
170	238	Ajit Kumar Ghoshal	Pass	Ditto.
171	257	Prabodh Kumar Ray Ghatak	Pass	Ditto.
172	258	Bibhuti Bhusan Saha	Pass	Ditto.
173	265	Tushar Kanti Basu	Pass	Ditto.
174	274	Rajat Kumar Datta	Pass	Ditto.
175	282	Muhammad Ansar Rahaman	Pass	Ditto.
176	288	Sunil Kumar Podder	Pass	Ditto
177	301	Sadhana Nanda Sarkar	Pass	Purulia Polytechnic, Purulia.
178	303	Dilip Kumar Chaudhuri	Pass	Ditto
179	311	Ahi Bhusan Mukhopadhyay	Pass	Ditto.
180	312	Asit Baran Baksi	Pass	Ditto.
181	321	Amulya Roy	Pass	Ditto.
182	342	Dilip Kumar Pal (2)	Pass	J. C. Ghosh Poly., Kidderpore.
183	378	Narayan Chandra Bhaumik	Pass	R. K. Mission Silpapitha. Belghoria.
184	380	Himansu Bhushan Chanda	Pass	Ditto.
185	381	Bijan Bihari Chaudhuri	Pass	Ditto.
186	383	Satya Gopal Das	Pass	Ditto.
187	384	Dilip Kumar Mitra	Pass	Ditto.
188	386	Anil Kumar Bhattacharya	Pass	Ditto.
189	396	Debasish Chakrabarti	Pass	Ditto.
190	400	Sahi Kumar Sinha	Pass	Ditto.
191	405	Asok Kumar Datta	Pass	Ditto.
192	426	Praphulla Kumar Maji	Pass	Ditto.
193	429	Mihir Kumar Mukhopadhyay	Pass	Ditto.
194	477	Anil Kumar Bhattacharyya	Pass	I. C. V. Polytechnic, Jhargram.
195	479	Prabir Kumar Chattopadhyay	Pass	Ditto.
196	492	Haridas Sinha	Pass	Ditto.

A. C. SEN, *Secy.*

Calcutta, the 4th February 1964.

The following candidates are declared to have passed the Licentiate Examination in Mechanical Engineering, held in November 63.—

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
1	13	Sudhansu Chakrabarti	I	Hooghly Instt. of Technology.
2	14	Sanat Kumar Mukhopadhyay	I	Ditto.
3	32	Kisornarayan Chakraborti	I	M. B. C. Instt. of Engg. and Technology, Burdwan.
4	39	Nandodulal Biswas	I	K. G. Engg Instt., Vishnupur.
5	60	Sujit Kumar Bandyopadhyay	I	Jalpaiguri Poly. Institute.
6	4	Anil Kumar Ghosh	II	Hooghly Instt. of Technology.
7	5	Aloke Kumar Ghosh	II	Ditto.
8	11	Nitya Ranjan Das	II	Ditto.
9	15	Pranab Kanti Samaddar	II	Ditto.
10	16	Asim Chandra Haldar	II	Ditto.
11	17	Sudhansu Sekhar Pal	II	Ditto.
12	20	Rakhal Chandra De	II	Ditto.
13	33	Sukumar Kundu	II	M. B. C. Instt. of Engg. and Technology, Burdwan.
14	40	Amiya Prasad Pal	II	K. G. Engg. Instt., Vishnupur.
15	55	Sujay Kumar Mukhapadhyay	II	Acharya P. C. Ray Poly., Jadavpur.
16	59	Anil Kumar Sarkar	II	Jalpaiguri Poly. Institute.
17	61	Anil Kumar Datta	II	Ditto.
18	64	Asok Kumar Sarkar	II	Ditto
19	65	Sunil Kumar Kar	II	Ditto.
20	67	Barindra Kumar Laskar	II	Ditto.
21	68	Ramendra Nath Majumdar	II	Ditto.
22	71	Kishore Kanti Sarcar	II	Ditto.
23	73	Jitendra Nath Kumar	II	Ditto.
24	78	Tushar Kanti Das	II	Sree R. K. Silpa Vidyapith, Suri.
25	79	Kalidas Bhattacharya	II	Ditto.
26	80	Quazi Golam Nabi Nures Salam	II	Ditto.
27	85	Jagannath Chatterjee	II	Murshidabad Instt. of Technology, Berhampore.
28	87	Ajay Krishna Saha	II	Ditto.
29	98	Ratneswar Nandi	II	J. C. Ghosh Poly., Kidderpore.
30	99	Mihir Krishna Pal	II	Ditto.
31	100	Sunilendra Datta	II	Ditto.
32	101	Arun Kumar Basu	II	Ditto.
33	102	Tushar Kanti Goswami	II	Ditto.
34	104	Bikash Laskar	II	Ditto.
35	106	Binayendra Kumar Goswami	II	Ditto.

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
36	107	Saurendra Kumar Ray	II	J. C. Ghosh Poly., Kidderpore
37	108	Manoj Kumar Baksi	II	Ditto.
38	109	Kamal Kumar Chattopadhyay	II	Ditto.
39	110	Asok Kumar Datta	II	Ditto.
40	111	Achinta Kumar Ganguly	II	Ditto.
41	112	Baidyanath Guha	II	Ditto
42	114	Sunil Kumar Pal Ray	II	Ditto.
43	116	Ranjit Kumar Basu	II	Ditto.
44	117	Tulsi Ray	II	Ditto.
45	120	Yasoda Dulal Ghosh	II	Ditto.
46	121	Ranjan Kumar Bhattacharya	II	Ditto.
47	122	Santi Ranjan Ray	II	Ditto.
48	126	Manas Kumar Mukherjee	II	R. K. Mission Shilpamandir, Belurmath.
49	127	Samarendra Nath Chatterjee	II	Ditto.
50	129	Asok Bhaumik	II	Poly. Instt., Narsingarh, Agartala.
51	132	Narendra Kumar Das	II	Ditto.
52	139	Sudama Sundar Basu	II	R. K. Mission Silpapitha, Belghoria.
53	140	Haran Chandra Sikdar	II	Ditto.
54	142	Bipul Kumar Basu	II	Ditto.
55	143	Bijay Pada Ukil	II	Ditto.
56	144	Subhash Chdndra Basu	II	Ditto.
57	147	Bidyut Kanti Biswas	II	I. C. V. Polytechnic. Jhargram.
58	153	Dipankar Saha	II	Ditto.
59	156	Arun Kumar Sinha	II	Ditto.
60	157	Nikhil Ranjan Sirkor	II	Ditto.
61	161	Aloke Nath Dutta	II	Ditto.
62	2	Bimal Kanti Saha	Pass	B. P. C. Instt. of Technology, Krishnagar.
63	7	Sunil Kanti Barua	Pass	Hooghly Instt. of Technology.
64	8	Dhananjay Maji	Pass	Ditto.
65	9	Asit Baran Choudhuri	Pass	Ditto.
66	10	Naba Kumar Mitra	Pass	Ditto.
67	12	Somnath Ghosh	Pass	Ditto.
68	18	Arup Chaudhuri	Pass	Ditto.
69	19	Pradip Kumar Mukhopadhyay	Pass	Ditto.
70	23	Chunilal Bandyopadhyay	Pass	M. B. C. Instt. of Engg. & Technology, Burdwan.
71	24	Utpal Ray	Pass	Ditto.
72	25	Tulsidas Saha	Pass	Ditto.
73	26	Sibendraprasad Chaudhuri	Pass	Ditto.
74	27	Biplab Kumar Dastidar	Pass	Ditto.
75	28	Subir Chandra Basu	Pass	Ditto.

Roll No.	Name.	Division or Class.	Name of the Institution.
2	3	4	5
29	Sankar Prasad Ghosh	Pass	M. B. C. Institute of Engg. and Technology Burdwan.
30	Samarendra Nath Roy	Pass	Ditto.
31	Dwijendra Nath Chatterjee	Pass	Ditto.
36	Fakhrey Alam	Pass	K. G. Engg. Instt., Vishnupur.
37	Shyama Prosad Bandyopadhyay	Pass	Ditto.
38	Malkeet Singh	Pass	Ditto.
41	Biswa Nath De	Pass	Ditto.
42	Kalyan Kumar Chattopadhyay	Pass	Ditto.
44	Ramkanai Chakrabarti	Pass	Ditto.
46	Durga Pada Biswas	Pass	Ditto.
47	Subid Adhikari	Pass	Acharya P. C. Ray Poly., Jadavpur.
48	Sankar Kumar Biswas	Pass	Ditto.
49	Dipendra Lala Kar	Pass	Ditto.
52	Biman Bihari Sarkar	Pass	Ditto.
53	Biswanath Sarkar	Pass	Ditto.
56	Swapan Kumar Samaddar	Pass	Ditto.
58	Sunil Prakas Datta	Pass	Jalpaiguri Poly. Institute.
62	Amal Kumar Datta	Pass	Ditto.
81	Pankaj Kanti Gupta	Pass	Sree R. K. Silpa Vidyapith, Suri.
82	Mollah Ahammad Ali	Pass	Ditto.
83	Amitabha Sarkar	Pass	Murshidabad Instt. of Technology.
84	Phani Bhushan Giri	Pass	Ditto.
86	Debendra Nath Dhara	Pass	Ditto.
88	Asutosh Das	Pass	Ditto.
90	Swapan Kumar Ray	Pass	Purulia Polytechnic, Purulia.
91	Sadashib Roy	Pass	Ditto.
92	Bijen Chandra Chel	Pass	Ditto.
105	Nikhil Bhushan Chakraborty	Pass	J. C. Ghosh Poly., Kidderpore.
113	Tridibes Chandra Mandal	Pass	Ditto.
118	Debapriya Ray	Pass	Ditto.
123	Sibabrata Biswas	Pass	Ditto.
125	Manas Kumar Goswami	Pass	R. K. Mission Shilpamandira, Belurmath.
128	Asim Majumdar	Pass	Poly. Instt. Narsingarh, Agartala.
130	Ashoke Kr. Mukherjee	Pass	Ditto.
136	Somesh Chandra Ghosal	Pass	Ditto.
137	Subhas Roy	Pass	Ditto.
138	Sudhir Kumar Datta	Pass	Ditto.
146	Arun Kumar Chattopadhyay	Pass	R. K. Mission Shilpapitha, Belghoria.
148	Nagendra Nath Hansda	Pass	I. C. V. Polytechnic, Jhargram.
149	Kalyan Kumar Manna	Pass	Ditto.
152	Ajit Kumar Pal	Pass	Ditto.
154	Mrityunjoy Mahakul	Pass	Ditto.
158	Tara Pada Dutta	Pass	Ditto.
159	Salil Kanti Maity	Pass	Ditto.
160	Ananda Gopal Banerjee	Pass	Ditto.
163	Dilip Kumar Nag	Pass	Asansol Polytechnic, Asansol.
165	Madhu Sudan Sadhu	Pass	Ditto.

A. C. SEN, Secy.

Calcutta, the 4th February 1964.

The following candidates are declared to have passed the Licentiate Examination in Electrical Engineering, held in Nov 1963.—

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
1	11	Samar Kumar Banerjee	II	Hooghly Institute of Technology, Ho
2	12	Malay Kumar Gangopadhyay	II	Ditto.
3	14	Amal Kanti Ghosh	II	Ditto.
4	15	Tarapada Sil	II	Ditto.
5	27	Saurendra Nath Chattopadhyay	II	M. B. C. Instt. of Engg. & Technology Burdwan.
6	28	Banbiraj Koley	II	Ditto.
7	36	Debi Prasad Bandyopadhyay	II	K. G. Engg. Instt., Vishnupur.
8	37	Gopinath Goswami	II	Ditto.
9	38	Tulsi Das Mahanta	II	Ditto.
10	39	Prabhat Kumar Ray	II	Ditto.
11	55	Homendra Lal Khastgir	II	Acharya P. C. Ray Poly., Jadavpur.
12	66	Probodh Chandra Das	II	Jalpaiguri Poly. Institute.
13	72	Sukhes Chandra Maitra	II	Ditto.
14	77	Dilip Kumar Chakrabarti	II	Murshidabad Instt. of Technology, Berh pore.
15	103	Manish Ranjan Ray	II	J. C. Ghosh Poly., Kidderpore.
16	106	Anil Kumar Ray	II	R. K. Mission Shilpamandira, Belurmath
17	108	Amitava Chatterjee	II	Ditto.
18	114	Rabindra Nath Bose Roy	II	Poly. Instt. Narsingarh, Agartala.
19	115	Santi Pada Chakraborty	II	Ditto.
20	117	Kali Sankar Sen	II	R. K. Mission Shilpapitha, Belghoria.
21	118	Jyoti Priya Ray	II	Ditto.
22	119	Prabir Kumar Kundu	II	Ditto.
23	120	Pralay Kumar Nanda	II	Ditto.
24	122	Ramnohan Ray	II	Ditto.
25	123	Bimalendu Bhattacharya	II	Ditto.
26	124	Sabyasachi Chaudhuri	II	Ditto.
27	129	Pijush Kanti Chakrabarti	II	I. C. V. Poly., Jhargram.
28	130	Sanat Kumar Das	II	Ditto.
29	132	Samar Bose	II	Ditto.
30	133	Sushil Kumar Bhattacherjee	II	Ditto.
31	134	Gopal Chandra Roy	II	Ditto.
32	135	Hara Nath Das	II	Ditto.
33	136	Sujit Kumar Chakraborty	II	Ditto.
34	138	Debajyoti Chakraborti	II	Ditto.
35	140	Kusadhwaj Mahapatra	II	Ditto.
36	141	Saroj Kumar Biswas	II	Ditto.
37	142	Tamal Baran Maiti	II	Ditto.
38	143	Nirmalendu Mukherjee	II	Ditto.
39	147	Dilip Kumar Das	II	Ditto.

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
40	6	Rabindra Nath Sarkar	Pass	B. P. C. Instt. of Technology, Krishnagar, Nadia.
41	7	Atul Krishna Adhikari	Pass	Ditto.
42	8	Prasanta Kumar Sinha	Pass	Ditto.
43	16	Shyamal Chandra Dutta	Pass	Hooghly Instt. of Technology.
44	19	Kartik Chandra De	Pass	Ditto.
45	22	Nanda Dulal Malo	Pass	Ditto.
46	23	Sisir Kumar Hazra	Pass	M. B. C. Instt. of Engg. & Technology, Burdwan.
47	24	Gaurgopal Sil	Pass	Ditto.
48	25	Gaurhari Mandal	Pass	Ditto.
49	40	Pranab Kumar Bhaumick	Pass	K. G. Engg. Instt., Vishnupure.
50	42	Mathura Nath Chaudhuri	Pass	Ditto.
51	43	Sakti Pada Karmakar	Pass	Ditto.
52	45	Nitya Ranjan Kar	Pass	Ditto.
53	46	Tapan Kanti Sen	Pass	Ditto.
54	49	Amar Nath Bandyopadhyay	Pass	Ditto.
55	50	Dipak Kumar Roy	Pass	Ditto.
56	51	Buddha Dev Ghosh	Pass	Ditto.
57	52	Sib Prasad Midya	Pass	Ditto.
58	54	Bimal Kumar Paul	Pass	Acharya P. C. Ray Poly., Jadavpur .
59	57	Somnath Chattopadhyay	Pass	Ditto.
60	60	Ranjit Shankar Choudhury	Pass	Ditto.
61	62	Satrajit Sen	Pass	Ditto.
62	63	Subir Kumar Mitra	Pass	Ditto.
63	65	Anupam Lahiri	Pass	Jalpaiguri Poly. Institute.
64	69	Prabhas Chandra Ghosh	Pass	Ditto.
65	71	Bhabes Kumar Chakrabarti	Pass	Ditto.
66	73	Sudhir Kumar Ghose	Pass	Sree R. K. Shilpavidyapith, Suri.
67	74	Ananta Deb Bhattacharyya	Pass	Ditto.
68	75	Sukumar Sarkar	Pass	Ditto.
69	76	Pranesh Chandra Ghosh	Pass	Ditto.
70	81	Prasanta Chakrabarti	Pass	Murshidabad Instt. of Technology, Berhampore.
71	82	Kasinath Bhattacharya	Pass	Ditto.
72	83	Narayan Chandra Dikshit	Pass	Ditto.
73	84	Ganga Charan Saha	Pass	Ditto.
74	85	Nitindra Nath Pande	Pass	Ditto.
75	86	Samir Kumar Bandyopadhyay	Pass	Ditto.
76	87	Bhishmadeb Das	Pass	Ditto.
77	88	Prabhat Kumar Mandal	Pass	Ditto.

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	2	3	4	5
78	97	Mangalmoy Mukherjee	Pass	Purulia Polytechnic, Purulia.
79	98	Amar Kumar Dutta	Pass	Ditto.
80	100	Pradip Kumar Das	Pass	J. C. Ghosh Poly., Kidderpore.
81	101	Dhirendra Nath Mallik	Pass	Ditto.
82	107	Bijoy Prasanna Kundu	Pass	R. K. Mission Shilpamandir, Belurmath.
83	110	Haralal Debnath	Pass	Poly. Instt., Narsingarh, Agartala.
84	112	Niranjit Sinha	Pass	Ditto.
85	116	Sunil Baran Gupta	Pass	Ditto.
86	125	Kiran Sankar Acharya	Pass	R. K. Shilpapitha, Belghoria.
87	126	Amal Mani Datta	Pass	Ditto.
88	144	Prabir Chandra Ray	Pass	I. C. V. Polytechnic, Jhargram.
89	146	Purnendu Bag	Pass	Ditto.

A. C. SEN, Secy.

Calcutta, the 4th February 1964.

The following candidates are declared to have passed the Draughtsmanship Examination, held in November 1963:—

Serial No.	Roll No.	Name.	Division or Class.	Name of the Institution.
1	1	Sachidulal Mukherjee	Pass	B. P. C. Instt. of Tech., Krishnagar.
2	3	Pradip Kumar Mohanta	Pass	Ditto.
3	4	Pranab Kumar Sarkar	Pass	Ditto.
4	7	Ram Krishna De	Pass	Hooghly Instt. of Technology.
5	8	Priya Nath Chakraborty	Pass	Ditto.
6	10	Kamal Kumar Sinha Ray	Pass	Ditto.
7	13	Amitabha Gangopadhyay	Pass	Ditto.
8	14	Dulal Bandyopadhyay	Pass	Ditto.
9	21	Dulal Chandra Kar	Pass	Ditto.
10	23	Animesh Das Gupta	Pass	Ditto.
11	24	Radhasyam Mandal	Pass	M. B. C. Instt. of Engg. & Tech., Burdwan.
12	27	Prabhat Ranjan Hajra	Pass	Ditto.
13	37	Kisori Prasad Roy	Pass	K. G. Engg. Instt., Vishnupur, Bankura
14	48	Mrinal Kanti Datta	Pass	Acharya P. C. Ray Poly., Jadavpur.
15	53	Dilip Kanta Mitra	Pass	Ditto.
16	54	Swapan Kumar Ray	Pass	Ditto.
17	58	Asok Kumar Sanyal	Pass	Jalpaiguri Polytechnic Institute.
18	68	Tushar Kanti Bhattacharyya	Pass	Ditto.

A. C. SEN, Secy.

VERNMENT COMMERCIAL COURSE SPECIAL EXAMINATION, 1965

Dated the 8th September 1965

following candidates are declared to have in the Government Commercial Course Examination held in April 1965.

ADVANCED ACCOUNTANCY

ll No., name of candidate and institution

CLASS I

Virendra Kumar, Private.

CLASS II

2 Siri Prakash Agarwal, Goenka College of Commerce and Business Administration, Calcutta.

JUNIOR BOOK-KEEPING

CLASS I (in order of merit)

8 Charu Jalundhwala, Suffee Commercial College, Calcutta.
7 Lily Chiramal, Suffee Commercial College, Calcutta.

CLASS II (in order of roll Nos.)

Santi Kumar Singh, Institute of Commerce, Calcutta.
Lekhraj, George Telegraph Training Institute, Calcutta.
0 Madan Mohan Das, Private.
1 Bimal Chandra Maiti, Private.
4 Tapan Kumar Dasgupta, Private.
5 Kamakhya Prosad Chowdhuri, Private.
17 Lakshmipada Nandy, Private.
18 Sunil Kumar Chatterjee, Sourendranath College of Commerce and Technology, Calcutta.
20 Tarachand Chatterjee, Goenka College of Commerce and Business Administration, Calcutta.
22 Prabir Sen, Goenka College of Commerce and Business Administration, Calcutta.
23 Indu Verma, Suffee Commercial College, Calcutta.
29 Freny Adi Pardiwala, Suffee Commercial College, Calcutta.
30 Harendra Kumar Joshi, Private.
33 Sripati Kumar Bhattacharyya, Private.
34 Rabindra Nath Gupta, Private.

MODERN ENGLISH

CLASS I (in order of merit)

M19 Miss Charu Jalundhwala, Suffee Commercial College, Calcutta.
M21 Miss Maric P. B. Lewis, Suffee Commercial College, Calcutta.
M5 Ramakanta Pramanik, Institute of Commerce, Calcutta.
M18 Miss Lily Chiramal, Suffee Commercial College, Calcutta.
M20 Freny Adi Pardiwala, Suffee Commercial College, Calcutta.
M12 Gopal Prasad Bagla, Goenka College of Commerce and Business Administration, Calcutta.
M17 Nafisa Haiderbhai, Suffee Commercial College, Calcutta.
M3 Prabir Kumar Seal, Goenka College of Commerce and Business Administration, Calcutta.

CLASS II (in order of roll Nos.)

M1 Umaprokash Gupta, Goenka College of Commerce and Business Administration, Calcutta.
M9 Madan Mohan Das, Private.
M10 Bimal Chandra Maiti, Private.
M11A Omprokash Podder, Goenka College of Commerce and Business Administration, Calcutta.
M13 Tarachand Chatterjee, Goenka College of Commerce and Business and Administration, Calcutta.
M15 Indu Verma, Suffee Commercial College, Calcutta.
M16 Maqbool Hafees Uohra, Suffee Commercial College, Calcutta.
M22 Sunil Kumar Ghosh, Goenka College of Commerce and Business Administration, Calcutta.
M23 Jayanta Kumar Das, Goenka College of Commerce and Business Administration, Calcutta.
M24 Kunja Behari Golui, Private.

SHORTHAND

140 words per minute

CLASS I (in order of merit)

S164 Ajoy Kumar Datta, The Steno Coach, Calcutta.
S170 Chittaranjan Bhattacharyya, The Steno Coach, Calcutta.

120 words per minute

CLASS I (in order of merit)

S153 Dilip Kumar De, Institute of Commerce, Calcutta.
S164 Ajoy Kumar Datta, The Steno Coach, Calcutta.
S169 Gorachand Sen, Robin's Fonetik Skool, Salkia.
S188 Sita Ram, Suffee Commercial College, Calcutta.

CLASS II (in order of roll Nos.)

S145 Pramod Bandhu Bhattacharya, The Steno Coach, Calcutta.
S187 Nimai Kumar Roy, Private.
S206 Nripendra Chandra Das, George Commercial College, Calcutta.

100 words per minute

CLASS I (in order of merit)

S80 Bhupendranath Goswamy, Royal Commercial Institute, Barakar.
S145 Pramod Bandhu Bhattacharya, The Steno Coach, Calcutta.
S121 Siddheswar Ghosh, Chinsurah Commercial College, Chinsurah.
S192 Tushar Kanti Ghosh, Goenka College of Commerce and Business Administration, Calcutta.
S139 Rathindra Nath Bose, Premier Commercial College, Calcutta.
S160 V. Viswanathan, Royal Commercial Institute, Barakar.
S122 Biswanath De, Chinsurah Commercial College, Chinsurah.
S174 Salil Kumar Modak, Goenka College of Commerce and Business Administration, Calcutta.

S178 Rama Gupta, Goenka College of Commerce and Business Administration, Calcutta.
S187 Nimai Kumar Roy, Private.
S144 Samir Bikash Banerjee, Stenographers' Concern, Calcutta.
S76 Arun Chandra Maji, National Techno Commercial Institute, Asansol.
S175 Somnath Bandopadhyay, Goenka College of Commerce and Business Administration, Calcutta.

CLASS II (in order of roll Nos.)

S15 Amiya Kumar Bhattacharyya, City College, Commerce Department, Calcutta.
S16 Abani Bhuson Boxi, City College, Commerce Department, Calcutta.
S78 Nikhilranjan Mukherjee, Royal Commercial Institute, Barakar.
S105 Apares Chandra Bhattacharyya, George Institution of Commerce and Technology, Siliguri.
S134 Malay Kumar Guha, Jadavpur Commercial College, Belghoria.
S142 Dilip Chandra Das, Grey Commercial Institute, Calcutta.
S146 Tapan Kumar Ray, Commercial and Telegraph Training College, Calcutta.
S148 Dinesh Chandra Das, Central Commercial College, Calcutta.
S158 Bimal Kumar Sikdar, Vivekananda Vanijya Vidyapith, Suri.
S162 Rabin Kumar Mukhopadhyay, Salkia Commercial College, Salkia.
S177 Miss Gita Laha, Goenka College of Commerce and Business Administration, Calcutta.
S181 Anil Kumar Sarkar, Private.

80 words per minute

CLASS I (in order of merit)

S121 Siddheswar Ghosh, Chinsurah Commercial College, Chinsurah.
S80 Bhupendranath Goswamy, Royal Commercial Institute, Barakar.
S78 Nikhil Ranjan Mukherjee, Royal Commercial Institute, Barakar.
S56 Bishnupada Chattopadhyay, The City Telegraph and Commercial College, Calcutta.
S175 Somnath Bandopadhyay, Goenka College of Commerce and Business Administration, Calcutta.
S76 Arun Chandra Maji, National Techno Commercial Institute, Asansol.
S79 Sanjib Kumar Banerjee, Royal Commercial Institute, Barakar.
S174 Salil Kumar Modak, Goenka College of Commerce and Business Administration, Calcutta.
S178 Rama Gupta, Goenka College of Commerce and Business Administration, Calcutta.
S122 Biswanath De, Chinsurah Commercial College, Chinsurah.
S39 Parimal Kumar Mukhopadhyay, Commercial and Telegraph Training College, Calcutta.
S47 Kanak Kumar Bhattacharya, Commercial and Telegraph Training College Calcutta.
S105 Apares Chandra Bhattacharya, George Institution of Commerce and Telegraphy, Siliguri.
S112 Maniklal Sarkar, Premier Telegraph and Commercial College, Serampore.
S181 Anil Kumar Sarkar, Private.
S103 Tapan Kumar Majee, Uluberia Typev and Shorthand School, Uluberia.
S106 Gautam Ray, George Institution of merce and Telegraphy, Siliguri.
S176 Alok Nath Hait, Goenka College of merce and Business Administration, Ca
S177 Miss Gita Laha, Goenka College of merce and Business Administration, Ca
S16 Abani Bhuson Boxi, City College, Com Department, Calcutta.
S44 Shyamal Kumar Chattopadhyay, Co cial and Telegraph Training College, Ca
S46 Ramapati Das, Commercial and Tele Training College, Calcutta.
S73 Hari Nath Chatterjee, George Tele Training Institute, Asansol.
S111 Tapan Kumar Guha, Premier Comm Institute, Ranaghat.
S134 Malay Kumar Guha, Jadavpur Comm College, Belghoria.
S17 Arun Kumar Basu, City College, Com Department, Calcutta.
S35 Jogesh Chandra Saha, The Steno C Calcutta.
S104 Asit Baran Chakrabarti, George Insti of Commerce and Telegraphy, Siliguri.
S45 Reajuddin Molla, Commercial and Tele Training College, Calcutta.
S50 Srinath Gupta, Central Commercial Co Calcutta.
S113 Tarun Kumar Datta, Premier Telegrapl Commercial College, Serampore.

CLASS II (in order of roll Nos.)

S9 Sanat Kumar Bandyopadhyay, The G Telegraph Training Institute, Calcutta.
S12 Jamuna Prasad Sah, City College, Comr Department, Calcutta.
S15 Amiya Kumar Bhattacharyya, City Co Commerce Department, Calcutta.
S40 V. Krishnan, Lake Commercial Co Calcutta.
S58 Sunil Kumar Ganguli, Institute of Comn Calcutta.
S65 Madhusudan Pal, North Suburban Colle Commerce, Calcutta.
S68 Sudhir Kumar Ganguly, George Tele Training Institute, Asansol.
S71 Ruby Kes, George Telegraph Training tute, Asansol.
S74 Dhananjoy Bandyopadhyay, National Te Commercial Institute, Asansol.
S77 Gracie Joseph, National Techno Comm Institute, Asansol.
S84 Chandrashekhar Pal, Robin's Fonetik S Howrah.
S85 Arabinda Barma, Robin's Fonetik S Howrah.
S89 Sankar Bhusan De, Howrah Tech College, Howrah.
S109 Tarapada Nandi, Premier Commercial tute, Ranaghat.
S114 Mrinal Kanti Ghosh, Premier Telegraph Commercial, College, Serampore.
S126 Samarendra Nath Datta, Private.
S135 Sib Charan Das, Ram Krishna Mi Commercial Institute, Narendrapur.
S199 Miss Ratna Roy, The Lake Comm College, Calcutta.

TYPEWRITING

75 words per minute

Roll No., name of candidate and institution

T51 Pramodbandhu Bhattacharya, The Steno Coach, Calcutta.

55 words per minute

T187 Anil Kumar Majumdar, Uluberia Typewriting and Shorthand School, Howrah.

50 words per minute

T253 Dulal Chandra Khan, Chinsurah Commercial College, Chinsurah.

45 words per minute

T46 Dulal Kumar Gangopadhyay, Stenographers' Concern, Calcutta.
T58 Rama Saha (Miss), The Steno Coach, Calcutta.
T91 Adhir Chandra De, Commercial and Telegraph Training College, Calcutta.
T99 Susanta Kumar Sil, Central Commercial College, Calcutta.
T100 Chunilal H. Patal, Central Commercial College, Calcutta.
T106 Madan Mohan Ghosh, The City Telegraph and Commercial College, Calcutta.
T111 Saradindunath Siddhanta, The City Telegraph and Commercial College, Calcutta.
T112 Ananta Kumar Sen Gupta, The City Telegraph and Commercial College, Calcutta.
T123 Jnan Ranjan Halder, Institute of Commerce, Calcutta.
T154 Gopal Chandra Mallick, Robin's Fonetik Skool, Calcutta.
T167 Sridam Chandra Sarkar, Salkia Commercial College, Howrah.
T177 Ranjit Kumar Karmakar, Gregg Commercial Institute, Bally.
T217 Tara Pada Nandi, Premier Commercial Institute, Ranaghat.
T232 Dhananjay Ghosh, Premier Telegraph and Commercial College, Chandernagore.
T260 Biswanath Ghosh, Naihati Chamber of Commerce, Naihati.
T289 Prabhash Chandra Dutta Roy, United Commercial College, Kancharapara.
T306 Achyutananda Mukherjee, Royal Commercial Institute, Barakar.
T308 Bhupendra Nath Goswamy, Royal Commercial Institute, Barakar.
T309 Nikhil Ranjan Mukherjee, Royal Commercial Institute, Barakar.
T325 Amala Bhattacharyya, College of Wireless and Commerce, Calcutta.

40 words per minute

T2 Manabendra Nath Nandi, Premier Commercial College, Calcutta.
T4 Rathindranath Bose, Premier Commercial College, Calcutta.
T18 Jamuna Prasad Sah, City College (Vocational Section), Calcutta.
T22 Tusharkanti Basu, International College of Commerce, Calcutta.
T29 Sushil Krishna Paul, Grey Commercial Institute, Calcutta.
T45 Dipak Kumar Mitra, Stenographers' Concern, Calcutta.
T48 Jaydeb Kundu, Stenographers' Concern, Calcutta.
T50 Gourbaran Chattopadhyay, Stenographers' Concern, Calcutta.
T73 Pabitra Kumar Bandyopadhyay, Commercial and Telegraph Training College, Calcutta.
T77 Sandhya Rani Roy, Commercial and Telegraph Training College, Calcutta.
T95 Ramesh Kumar Kapoor, Central Commercial College, Calcutta.
T104 Sk. Abdul Sattar, The City Telegraph and Commercial College, Calcutta.
T119 Saraswati Roy, Institute of Commerce, Calcutta.
T121 Gobinda Lall Dey, Institute of Commerce, Calcutta.
T126 Nirendra Nath Paul, Institute of Commerce, Calcutta.
T137 Ranjit Kumar Adhikari, C & M Commercial College, Calcutta.
T141 Narayan Chandra Ray, Popular Institute of Commerce, Burdwan.
T143 Dhirendra Nath Datta, Popular Institute of Commerce, Burdwan.
T148 Asok Kumar Biswas, George Telegraph Training Institute, Asansol.
T151 Taraknath Das, Robin's Fonetik Skool, Calcutta.
T157 Arabinda Barma, Robin's Fonetik Skool, Calcutta.
T160 Jayanta Kumar Datta, Howrah Technical College, Howrah.
T169 Bidyut Kumar Patra, Salkia Commercial College, Howrah.
T175 Amarnath Ghosh, Salkia Commercial College, Howrah.
T184 Bhadreswar Maiti, Bally Institute of Commerce, Bally.
T201 Gautam Ray, George Institution of Commerce and Telegraphy, Siliguri.
T218 Pasupati Karmakar, Premier Commercial Institute, Ranaghat.
T223 Bholanath Gangopadhyay, Premier Telegraph and Commercial College, Serampore.
T226 Kasinath Das, Premier Telegraph and Commercial College, Serampore.
T233 Rabindranath Sen, Hooghly Shorthand and Typewriting School, Bansberia.
T235 Kesab Chandra Sen, Hooghly Shorthand and Typewriting School, Bansberia.
T236 Samsuddin Ahmed, Hooghly Shorthand and Typewriting School, Bansberia.
T258 Kalyan Kumar Bandyopadhyay, Naihati Chamber of Commerce, Naihati.
T282 Sib Charan Das, Ramkrishna Mission Commercial Institute, Narendrapur.
T304 Bibhuti Bhusan Chakrabarti, Private.
T312 Biswajit Kumar Basu, Private.
T314 Arun Kumar Palit, Private.
T321 Nikhiles Datta, Surendranath College of Commerce and Technology, Calcutta.
T341 Amarendra Nath Ghosh, Goenka College of Commerce and Business Administration, Calcutta.
T356 Anil Kumar Sarkar, Private.
T357 Nirapada Pattanayak, Private.
T360 Pradip Kumar Ray, Private.
T369 Arun Kanti Chatterjee, George Commercial College, Calcutta.

35 words per minuts

T6 Ramlal Chattopadhyay, George Telegraph Training Institute, Calcutta.
T20 Saktipada Das, City College (Vocational Section) Calcutta.
T30 Prodip Kumar Guin, Grey Commercial Institute, Calcutta.
T32 Ramaswamy Vairamani, Nand B Commercial Institute, Calcutta.
T42 Malati Nath, Stenographers' Concern, Calcutta.
T47 Buddhadeb Ghosal, Stenographers' Concern, Calcutta.
T62 Bani Mukhopadhyay, Lake Commercial College, Calcutta.
T65 Benimadhava Misra, Lake Commercial College, Calcutta.
T66 Karuna Mukhopadhyay, Lake Commercial College, Calcutta.
T67 S. Sarda Devi, Lake Commercial College, Calcutta.
T80 Arabinda Ghosh, Commercial and Telegraph Training College, Calcutta.
T82 Syamacharan Bandyopadhyay, Commercial and Telegraph Training College, Calcutta.
T86 Gita Ray Chaudhuri, Commercial and Telegraph Training College, Calcutta.
T97 Gurupada Samanta, Central Commercial College, Calcutta.
T98 Satish Kumar Agarwal, Central Commercial College, Calcutta.
T117 Jahar Lal Brahmachary, The City Telegraph and Commercial College, Calcutta.
T135 Biswa Ranjan Basak, C & M Commercial College, Calcutta.
T136 Amitabha Mukhopadhyay, C & M Commercial College, Calcutta.
T142 Dhanajoy Samanta, Popular Institute of Commerce, Burdwan.
T144 Jyotimay Sen, George Telegraph Training Institute, Asansol.
T150 Mohammad Maquseod Ali, National Techno Commercial Institute, Asansol.
T152 Tarak Nath Chattopadhyay, Robin's Fonetik Skool, Calcutta.
T153 Dilip Kumar Das, Robin's Fonetik Skool, Calcutta.
T155 Satirani Betal, Robin's Fonetik Skool, Calcutta.
T156 Chandra Sekhar Pal, Robin's Fonetik Skool, Calcutta.
T158 Subir Kumar Pal, Robin's Fonetik Skool, Calcutta.
T163 Birendra Kisor Bandyopadhyay, Howrah Technical College, Howrah.
T178 Dilip Kumar Chattopadhya, Gregg Commercial Institute, Bally.
T193 Mohammad Israfil, Uluberia Typewriting and Shorthand School, Howrah.
T194 Kaziratna Sakya, George Institution of Commerce and Telegraphy, Kalimpong.
T197 Shewing, George Institution of Commerce and Telegraphy, Kalimpong.
T203 Satyabal Chaudhuri, Vivekananda Vanijya Vidyapith, Suri.
T208 Bimal Kumar Sikdar, Vivekananda Vanijya Vidyapith, Suri.
T209 Basudev Mandal, Mahismardini Telegraph and Commercial Institute, Tamluk.
T211 Manik Lal Mahapatra, Mahismardini Telegraph and Commercial Institute, Tamluk.
T216 Mahabirprosad Pramanik, Premier Commercial Institute, Ranaghat.
T221 Balaram Biswas, Premier Commercial Institute, Ranaghat.
T224 Biswanath Chakrabarti, Premier Telegraph and Commercial College, Serampore.
T225 Samir Kumar Datta, Premier Telegraph and Commercial College, Serampore.
T231 Uday Chand Roy, Premier Telegraphy and Commercial College, Chandannagar.
T234 Lakshmi Kanta De, Hooghly Shorthand and Typewriting School, Bansberia.
T249 Ajit Kumar Mandal, Chinsurah Commercial College, Chinsura.
T281 Pankaj Kumar Guha, The Union Vocational Training College, Sodepur.
T292 Bipra Kumar Bhattacharyya, Commercial Institute, Naihati.
T295 Dipak Kumar Mukhopadhyay, Commercial Institute, Naihati.
T316 Mrinal Kanti Sen Chowdhury, Commercial and Telegraph Training College, Calcutta.
T338 Somnath Bandopadhyay, Goenka College of Commerce and Business Administration, Calcutta.
T340 Miss Gita Laha, Goenka College of Commerce and Business Administration, Calcutta.

B. DHAR,
Principal, Goenka College of Commerce and Business Administration, Calcutta and Secretary, Board of Commercial Education, West Bengal (ex-officio).

OFFICE OF THE SECRETARY, GOVERNING BODY AND THE PRINCIPAL, BENGAL ENGINEERING COLLEGE, HOWRAH-3

ORDER

No. 403—19th May 1965.—The following pleaders have been declared to have passed the Pleaders' Survey Examination prescribed in Government of Bengal notification No. 3888-J., dated the 18th April, 1938, as amended under Government Order No. 6636-J., dated the 5th August 1938, held in February 1965.

Class II (in order of merit)

Sl. No.	Roll No.	Name	Court in which practising.
1	3	Shri Purendu Narayan Samanta.	District Judge's Court, Burdwan
2	8	Shri Diptendu Majumdar.	High Court, Calcutta.
3	2	Shri Rabindra Nath Ta.	District Judge's Court, Burdwan
4	9	Shri Ansu Kumar Chatterjee.	Howrah Court, Howrah.
5	5	Shri Ramendra Nath Chatterjee.	High Court Calcutta.

A. C. ROY,
Secy., Pleaders' Survey Examination Board and Principal, Bengal Engineering College.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 29] THURSDAY, OCTOBER 21, 1965 [SAKA 1887

PART IB—Educational Notices

GOVERNMENT OF WEST BENGAL

OFFICE OF THE PRINCIPAL, B. E. COLLEGE

PLEADERS' SURVEY EXAMINATION BOARD

Shibpur, post office Botanic Garden, the 30th September 1965

NOTIFICATION

Annual Examination of Pleaders in Surveying, 1966

(See Government notification No. 3888J., dated the 18th April 1938, modified in Government notification No. 6636J., dated the 5th August 1938.)

1. The next examination for Class II candidates will be held in February 1966 and will be conducted at the Bengal Engineering College Centre.

2. Each examination is complete in itself. A candidate will be required to pass each test and will not be exempted from any test on the ground that he has previously satisfied the examiner in it.

3. No candidate will be admitted to the Class II Examination unless he has been enrolled as a pleader and—

(i) has obtained credit for attendance at the special course of instruction for Class II candidates at the Bengal Engineering College in 1962, 1963, or 1964, or 1965, or

(ii) has been registered for admission to the B.E. Part I Examination of the Calcutta University, or

(iii) has passed the Sub-Overseer Examination, or

(iv) has obtained the Surveyor's certificate of one of the Government Survey Schools, or

(v) has been specially exempted by the Board controlling the examination to appear without any of the qualifications (i) to (iv).

4. The maximum number that will ordinarily be registered for examination is 20 for Class II. But this rule may be relaxed to some extent by the Board if necessary.

5. Should the number of candidates for examination at the Centre be very great (in the opinion of the officer controlling the examination) to be examined at one time, he will arrange for two separate examinations in the field tests. All candidates must appear at the same paper examination.

6. Candidates wishing to appear at the examination will apply on the prescribed registration form, obtain the necessary countersignature of the District Judge in whose Court he is enrolled and forward the same so as to reach the office of the Principal, Bengal Engineering College, not later than the 2nd December 1965. The form may be had from the Principal, Bengal Engineering College.

7. The names of the caindidates will be provisionally registered for examination subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a receipt from the local treasury certifying the payment of the examination fee of Rs. 50 under the head "XXII—Education (Provincial—Education)—Examination Fees for Pleaders' Survey Examination", which fee will in no case be returned. If a candidate fails to produce the receipt as aforesaid within the specified date he will be debarred from appearing at the examination.

8. The exact date of the examination and the proposed programme will be communicated to candidates by the officer who has registered their names.

Pleaders' Survey Training Classes, 1966

1. Classes for the training of Pleaders in surveying will be opened on the 10th January 1966 at the Bengal Engineering College for both Class I and Class II candidates provided sufficient candidates register their names at the Centre.

2. The courses will last for ten weeks and will consist of practical work combined with class instruction. The routine and hours of attendance will be settled by the head of the institution, who will also decide the exact locality in which the classes will be held and the date of the opening.

3. Pleaders must make their own arrangements for attending this course. No. tents or other residential accommodation will be provided.

4. Credit for attendance at the classes will not be given unles the Pleader has been present for 80 per cent. of the working days and for the full working hours for each day. The attendance must be distributed over the course so that no subject is neglected.

5. Candidates for Class II training should have had additional Mathematics in their Matriculation Examination of the Calcutta University or an equivalent Examination. If not, they must have had Mathematics as one of the combination subjects in their Inter/Degree Examination. They must make an application in the prescribed form available from the College office to the undersigned to register their names not later than December 2, 1965. The application of a candidate must be endorsed by the District Judge. The names of the candidates will be provisionally registered subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a remittance receipt from the local treasury certifying that the fee of Rs. 100 (for each of the Class I and Class II candidates) has been paid into the treasury to the credit of the Secretary, Pleaders' Survey Examniation Board, under the Head "XXII—Education (Provincial—Education)—Fees for Pleaders' Survey Training Classes". If a candidate fails to produce the remittance receipt as aforesaid within the specified date he will be debarred from joining the course, though his name might be provisionally registered for such training.

6. (i) The Registering Officer will inform the candidates as to the date of opening of the class.

(ii) Pleaders who have passed the Class II Examination or the Survey Examination held under the rules in force prior to the coming into force of these rules, may be registered for the training in Class under these rules.

7. The following is the syllabus of instuction:—

CLASS II

No definite text books are prescribed.

(a) Practical work—Chain surveying, Prismatic compass, Plane tabling and levelling.

(b) Class work—Use of mathematical instruments, construction of scales, drawing of plans and section from models, measurements and sketches, mensuration of areas, plotting of field books, variation of compass, preparation of field books from maps, elementary principles of levelling and plotting of level section and relaying.

CLASS I

(a) Practical work—Chain and compass surveying, plane tabling and theodolite surveying.

(b) Class work—Construction and use of Vernier scales, measurement or areas, heights and distances, determination of inaccessible points, three-point problem solutions, temporary and permanent adjustments of theodolite, determination of the true meridian by three different methods, surveying of sites—Gales traverse system, balancing open and closed traverses, filling in interior details, plotting inking and relaying.

Candidates who obtain the required percentage of attendances at these courses are qualified to appear at the Pleaders' Survey Examinations to be held in 1967, 1968, 1969 or 1970, but will not be admitted to the examination more than three times in these four years.

A. C. ROY,

Secretary, Pleaders' Survey Examination Board,
Bengal Engineering College,
post office Botanic Garden, Howrah.

/ERNMENT COLLEGE OF ART AND CRAFT, CALCUTTA

ıl:s of the Diploma Examinations held in April 1965

he following are the names of successful candis arranged in order of merit:—

rawing and Painting—Life, Nature and Murals

Serial No., name and class

. Sunil Chandra Mukhopadhyay, First.
. Tapan Kumar Ghosh, First.
. Subhendu Nandi, Second.
. Dilip Kumar Kundu, Second.
. Ujjal Kumar Das, Second.
. Mrinal Kanti Karmakar, Second.
. Jnanabrata Ghoshal, Passed.
. Arun Kumar Du.ta, Passed.
. Ch.tta Ranjan Chaudhuri, Passed.
. Arun Ranjan Das Gupta, Passed.
. Kanak Kanti Chaki, Passed.
. Bijoy Kumar Chakrabortty, Passed.
. Kalyani Mahapatra, Passed.
. Gopa Chatterjee, Passed.
. Anjali Chowdhury, Passed.

rawing and Painting—Indian Style and Murals

Serial No., name and class

1. Rajata Kanti Santra, First.
2. Gayatri Chakraborty, Second.
3. Deepanjali Das Gupta, Passed.

Modelling and Sculpture

Serial No., name and class

1. Anit Kumar Ghosh, First.
2. Srikanta Ray, First.
3. Sagar Kumar Sarkar, Passed.

Decorative Art and Craft—Pottery

Serial No., name and class

1. Sibananda Mandal, Second.
2. Kanai Lall Dutta, Passed.
3. Patit Paban Chatterjee, Passed.
4. Aruna Saha, Passed.

Commercial Art

Serial No., name and class

1. Nirendra Chandra Sen Gupta, First.
2. Madhusudan Chaudhuri, First.
3. Ujjal Sen Gupta, Second.
4. Ami ava Ray, Second.
5. Asim Kumar Bhattacharyya, Second.
6. Dipak Lall Bose, Second.
7. Lakshmi Narayan Das, Second.
8. Manika Rani Bose, Second.
9. Sitangshu Sekhar Bhattacharyya, Second.
 Samaresh Mukherjee. Second.
1. Shibabrata Gupta, Passed.
2. Reba Banerjee, Passed.
3. Ranjit Kumar Shee, Passed.
4. Sipra Bose, Passed.
5. Keshab Lal Debnath. Passed.
6. Sauramay Banerjee, Passed.
7. Sukumar Chatterji, Passed.
8. Jharna Shaw, Passed.

Teachership (for Art Institution)

Serial No., name and class

1. Bholanath Karmakar, First.
2. Asit Kumar Das Gupta, First.
3. Madan Mohon Roy, Passed.

Results of the Certificate Examination in "Decorative Art and Craft" held in April 1965

The following are the names of successful candidates arranged in order of merit:—

Leather and Batik

Serial No., name and division

1. Iqbaluddin Ahmed, First.
2. Pronati Ghosh, First.
3. Jayasree Basu, First.
4. Uma Sen Gupta, First.
5. Manjusree Sen Gupta, Second.
 Reboti Paul, Second.
7. Ruby Ghatak, Second.
 Ashoke Kumar Bose, Second.
9. Sankari Guha, Second.
 Jhumu Roy, Second.
11. Smriti Ranjan Misra, Second.
12. Elina Chanda, Second.
13. Bani Basu, Second.
14. Namita Chatterjee, Second.

Weaving

Serial No., name and division

1. Manjusree Chatterjee, First.

Woodwork

Serial No., name and division

1. Abani Ranjan Haldar, Second.
2. Provas Chandra Addy, Second.
3. Manjuli Mukherjee, Passed.
4. Ruby Mukherjee, Passed.

T. SUR, Registrar.

PASCHIM BANGA AYURVED PARISHAD

8 Lyons Range (Second floor), Calcutta-1

NOTIFICATION

The 18th August 1965

I. The undermentioned candidates are declared to have passed the Final M.A.S.F. Examination of the Parishad held in June, 1965:—

(Arranged in order of merit)

Roll No., name and Institution

6 Mohapatra, Brajanatha, J. B. Ashtanga Ayurved Vidalaya.
8 Ray, Pijush Kanti, J. B. Ashtanga Ayurved Vidyalaya.
1 Adhikari, Krishna Bhusan, J. B. Ashtanga Ayurved Vidyalaya.
7 Paul, Radhashyam, J. B. Ashtanga Ayurved Vidyalaya.
3 Chakraborty, Salil Kumar, J. B. Ashtanga Ayurved Vidyalaya.

4 Das, Hari Sadhan, J. B. Ashtanga Ayurved Vidyalaya.
5 Mallick, Badal Chandra, J. B. Ashtanga Ayurved Vidyalaya.
2 Banerjee, Saurav Kumar, J. B. Ashtanga Ayurved Vidyalaya.
9 9 Ray, Milan Kumar, J. B. Ashtanga Ayurved Vidyalaya.

II. The undermentioned candidates are declared to have passed the First M.A.S.F. Examination of the Parishad held in June 1965:—

(Arranged in order of merit)

Roll No., name and Institution

3 Hazra, Sudhansu Sekhar, J. B. Ashtanga Ayurved Vidyalaya.
2 Gupta, Pabitra Kumar, J. B. Ashtanga Ayurved Vidyalaya.
5 Paul, Sanat Kumar, Shyamadas Vaidyashastrapith Parishad.
4 1 Biswas, Sadananda, Shyamadas Vaidyashastrapith Parishad.

III. The undermentioned candidates are declared to have passed the Preliminary M.A.S.F. Examination of the Parishad held in June 1965:—

(Arranged in order of merit)

Roll No., name and Institution

5 Das, Sthanu Kumar, J. B. Ashtanga Ayurved Vidyalaya .
4 Das, Ghanashyam, J. B. Ashtanga Ayurved Vidyalaya.
1 Acharya, Biraja Sankar, J. B. Ashtanga Ayurved Vidyalaya.
8 Mishra, Raj Mani, Shyamadas Vaidyashastrapith Parishad.
10 Sen, Pradip Kumar, Shyamadas Vaidyashastrapith Parishad.
9 Mohapatra, Achutananda, J. B. Ashtanga Ayurved Vidyalaya.
7 12 Sharma, Rajendra Prasad Janardan, J. B. Ashtanga Ayurved Vidyalaya.

IV. The undermentioned candidates are declared to have passed the Final Ayurvedtirtha (A.S.F.) Examination of the Parishad held in June 1965:—

(Arranged in order of merit)

Roll No., name and Institution

3 Manna, Hira Lal, J. B. Ashtanga Ayurved Vidyalaya.
2 Debnath, Pratip Kumar, J. B. Ashtanga Ayurved Vidyalaya.
4 Mukhopadhaya, Gouri Pada, Ayurvidya Pratisthan.
4 5 Patnaik, Behara Krishna Mohan, J. B. Ashtanga Ayurved Vidyalaya.

V. The undermentioned candidates are declared to have passed the First Ayurvedtirtha (A.S.F.) Examination of the Parishad held in June 1965:—

(Arranged in order of merit)

Roll No., name and Institution

11 Roy, Kali Kinkar, Shyamadas Vaidyashastrapith Parishad.
7 Nayak Parshuram, J. B. Ashtanga Ayurved Vidyalaya.
14 Sen Gupta. Tulasi Charan, J. B. Ashtanga Ayurved Vidyalaya.
6 Nath, Bipad Bhanjan, Shyamadas Vaidyashastrapith Parishad.
12 Saha, Ram Chandra J. B. Ashtanga Ayurve Vidyalaya.
13 Sarma, Jaydev, J. B. Ashtanga Ayurve Vidyalaya.
5 Gangopadhaya, Debaprosd, J. B. Ashtng Ayurved Vidyalaya.
4 Das, Ghanashyam, J. B. Ashtanga Ayurve Vdiyalaya.
15 Shaw, Badri Prasad, Shyamadas Vaidya shastrapith Parishad.
9 Poddar Madan Mohan, Vishwanath Ayurve Mahavidyalaya.
10 Poddar, Madhusudan, Vishwanath Ayurve Mahavidyalaya.
1 Bhatta, Hanchhanidhi, Shyamadas Vaidya shastrapith Parishad.
2 Bhattacharya, Pitabas, Shyamadas Vaidya shastrapith Parishd.
14 3 Bhattacharyya, Rani, J. B. Ashtanga Ayurve Vidyalaya.

J. C. BASU, Registra

PASCHIM BANGA AYURVED PARISHAD

8 Lyons Range (Second floor), Calcutta-1

NOTIFICATION

The 10th September 1965

It is hereby notified that the dates of commence ment of the next Language (Sanskrit) Examination as well as Ayurvedtirtha (A.S.F.) and M.S.A F Examinations and for submission of application with fees have been fixed as follows:—

Language (Sanskrit) Examinations—

Date of commencement of Examinations—24t November 1965.

Last date for submission of applications a fees:

Without late fee—22nd October 1965.

*With late fee—29th October 1965.

Ayurvedtirtha (A.S.F.) and M.A.S.F. Exam tions—

Date of commencement of Examinations— 1st December 1965:

Last date for submission of applications and fees Without late fee—2nd November 1965.

*With late fee—9th November 1965.

*Re. 1 for Language Examinations and Rs. 2 fo all other Examinations.

By order,

J. C. BASU, Registra

OFFICE OF THE PRINCIPAL, BETHUNE COLLEGE, CALCUTTA

Calcutta, the 4th August 1965

ORDER

Subject to good conduct and satisfactory progres the Bimala Churn Law Free Studentships (fu tuition fee) a month is granted to each of th following students for a period of one year wit effect from 1st June 1965:—

(1) Sm. Mita Chakravartty, 2nd Year Degre Arts, Roll. 22 (Sanskrit Hons.).

(2) Sm. Latika Ghosh, 1st Year Degree Art Roll. 31 (History Hons.).

M. EMMERSON, Principa

egistered No. C207

The Calcutta Gazette

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ARTIKA 6] THURSDAY, OCTOBER 28, 1965 [SAKA 1887

PART IB—Educational Notices

GOVERNMENT OF WEST BENGAL

OFFICE OF THE PRINCIPAL, B. E. COLLEGE

LEADERS' SURVEY EXAMINATION BOARD

Shibpur, post office Botanic Garden, the 30th September 1965

NOTIFICATION

nual Examination of Pleaders in Surveying, 1966

e Government notification No. 3888J., dated the 18th April 1938, modified in Government notification No. 6636J., dated the 5th August 1938.)

1. The next examination for Class II candidates ll be held in February 1966 and will be conducted the Bengal Engineering College Centre.

2. Each examination is complete in itself. A ndidate will be required to pass each test and will t be exempted from any test on the ground that he s previously satisfied the examiner in it.

3. No candidate will be admitted to the Class II amination unless he has been enrolled as a pleader d—

(i) has obtained credit for attendance at the special course of instruction for Class II candidates at the Bengal Engineering College in 962, 1963, or 1964, or 1965, or

(ii) has been registered for admission to the B.E. Part I Examination of the Calcutta University, or

(iii) has passed the Sub-Overseer Examination, or

(iv) has obtained the Surveyor's certificate of one of the Government Survey Schools, or

(v) has been specially exempted by the Board controlling the examination to appear without any of the qualifications (i) to (iv).

4. The maximum number that will ordinarily be registered for examination is 20 for Class II. But this rule may be relaxed to some extent by the Board if necessary.

5. Should the number of candidates for examination at the Centre be very great (in the opinion of the officer controlling the examination) to be examined at one time, he will arrange for two separate examinations in the field tests. All candidates must appear at the same paper examination.

6. Candidates wishing to appear at the examination will apply on the prescribed registration form, obtain the necessary countersignature of the District Judge in whose Court he is enrolled and forward the same so as to reach the office of the Principal, Bengal Engineering College, not later than the 2nd December 1965. The form may be had from the Principal, Bengal Engineering College.

7. The names of the caindidates will be provisionally registered for examination subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a receipt from the local treasury certifying the payment of the examination fee of Rs. 50 under the head "XXII—Education (Provincial Education)—Examination Fees for Pleaders' Survey Examination", which fee will in no case be returned. If a candidate fails to produce the receipt as aforesaid within the specified date he will be debarred from appearing at the examination.

8. The exact date of the examination and the proposed programme will be communicated to candidates by the officer who has registered their names.

Pleaders' Survey Training Classes, 1966

1. Classes for the training of Pleaders in surveying will be opened on the 10th January 1966 at the Bengal Engineering College for both Class I and Class II candidates provided sufficient candidates register their names at the Centre.

2. The courses will last for ten weeks and will consist of practical work combined with class instruction. The routine and hours of attendance will be settled by the head of the institution, who will also decide the exact locality in which the classes will be held and the date of the opening.

3. Pleaders must make their own arrangements for attending this course. No. tents or other residential accommodation will be provided.

4. Credit for attendance at the classes will not be given unles the Pleader has been present for 80 per cent. of the working days and for the full working hours for each day. The attendance must be distributed over the course so that no subject is neglected.

5. Candidates for Class II training should have had additional Mathematics in their Matriculation Examination of the Calcutta University or an equivalent Examination. If not, they must have had Mathematics as one of the combination subjects in their Inter/Degree Examination. They must make an application in the prescribed form available from the College office to the undersigned to register their names not later than December 2, 1965. The application of a candidate must be endorsed by the District Judge. The names of the candidates will be provisionally registered subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a remittance receipt from the local treasury certifying that the fee of Rs. 100 (for each of the Class I and Class II candidates) has been paid into the treasury to the credit of the Secretary, Pleaders' Survey Examniation Board, under the Head "XXII—Education (Provincial—Education)—Fees for Pleaders' Survey Training Classes". If a candi fails to produce the remittance receipt as afor within the specified date he will be debarred joining the course, though his name might be visionally registered for such training.

6. (i) The Registering Officer will inform candidates as to the date of opening of the class

(ii) Pleaders who have passed the Class II Ex nation or the Survey Examination held under rules in force prior to the coming into force of t rules, may be registered for the training in Cla under these rules.

7. The following is the syllabus of instuction:-

CLASS II

No definite text books are prescribed.

(a) Practical work—Chain surveying, Prism compass, Plane tabling and levelling.

(b) Class work—Use of mathematical inst ments, construction of scales, drawing plans and section from models, meast ments and sketches, mensuration of ar plotting of field books, variation of c pass, preparation of field books from m elementary principles of levelling and p ting of level section and relaying.

CLASS I

(a) Practical work—Chain and compass surv ing, plane tabling and theodolite survey

(b) Class work—Construction and use of Vern scales, measurement or areas, heights distances, determination of inaccessi points, three-point problem solutio temporary and permanent adjustments theodolite, determination of the t meridian by three different methods, s veying of sites Gales traverse syste balancing open and closed traverses, filli in interior details, plotting inking a relaying.

Candidates who obtain the required percentage attendances at these courses are qualified to appe at the Pleaders' Survey Examinations to be held 1967, 1968, 1969 or 1970, but will not be admitt to the examination more than three times in the four years.

A. C. ROY,

Secretary, Pleaders' Survey Examination Boar
Bengal Engineering College,
post office Botanic Garden, Howrah.

gistered No. C207

The Calcutta Gazette

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ARTIKA 20] THURSDAY, NOVEMBER 11, 1965 [SAKA 1887

PART IB—Educational Notices

FICE OF THE REGISTRAR, WEST BENGAL MADRASAH EDUCATION BOARD

NOTIFICATION

Calcutta, the 19th October 1965.

The following dates have been fixed in connection th the High Madrasah, Alim, Fazil and Title aminations to be conducted by the West Bengal drasah Education Board in 1966:—

(1) Last date of receipt of application forms and fees in the office of the Registrar - 15th February 1966.

(2) Date of commencement of Examinations 11th April 1966.

SYED ABDUL ALI BARKATI,
Registrar.

EDUCATION DIRECTORATE

NOTIFICATION

No. 4 T.B. 20th October 1965. -It is hereby noticed for general information that the approval of ext-books on different subjects for use in Classes I, I, III, IV and V of all schools and Madrashas in Vest Bengal which were approved by this Directorate for a period of one year, with effect from April 959 in terms of orders No. 1 T.B., dated 17th March 959, No. 2 T.B., dated 21st March 1959, No. 3 .B., dated 2nd April 1959, No. 4 T.B., dated 6th pril 1959, No. 5 T.B., dated 11th April 1959, No. 6 .B., dated 17th April 1959, No. 7 T.B., dated th May 1959, No. 8 T.B., dated 6th May 1959, and T.B., dated 7th September 1961, and was subsequently extended up to 31st December 1965 vide this ffice notifications No. 1 T.B., dated 6th January 960, No. 9 T.B., dated 18th October 1960, No. 2 .B., dated 26th October 1961, No. 3 T.B., dated th November 1962, No. 2 T.B., dated 18th October 963, and No. 2 T.B., dated 30th October 1964, is rextended for a further period of one year, with effect from 1st January 1966 as per details below on usual conditions:—

(1) that corrections as suggested by the Directorate were duly made,

(2) that prior to the publication of a new edition, all subsequent additions, alterations or omissions in the text of an approved book sanction of the Directorate of Public Instruction, West Bengal, has been necessarily obtained,

(3) that no deterioration in the quality, paper, printing or illustration of an approved book has been allowed,

(4) that misleading statements on the cover or title page have been avoided.

Any violation of illustrations noted above will render the books liable to be cancelled without further notice.

Details of the books and details of the original approval

(1) Text-books on Hindi language and literature for Classes III, IV and V—Order No 1 T.B., dated 17th March 1959.

(2) Text-books on History (Bengali) for Class V—Order No. 2 T.B., dated 21st March 1959.

(3) Text-books on Natural Science (Bengali) for Class V—Order No. 3 T.B., dated 2nd April 1959.

(4) Text-books on Picture Books (Hindi) for Classes I and II—Order No. 3 T.B., dated 2nd April 1959.

(5) Text-books on History (Hindi) for Class III—Order No. 3 T.B., dated 2nd April 1959.

(6) Text-books on Geography and Natural Science (Hindi) for Classes III-IV—Order No. 3 T.B., dated 2nd April 1959.

(7) Text-books on Geography (Hindi) for Class V—Order No. 3 T.B., dated 2nd April 1959.

(8) Text-books on Natural Science (Hindi) for Class V—Order No. 3 T.B., dated 2nd April 1959.

(9) Text-books on Bengali Primer for non-Bengali students for Class V—Order No. 3 T.B., dated 2nd April 1959.

(10) Text-books on Picture books (Urdu) for Class I Order No. 3 T.B., dated 2nd April 1959.

(11) Text-books on History (Urdu) for Classes III, IV and V (excluding the books entitled "Tarikhi Kahaniyan" by Sri Gopisaran, published by Messrs Indian Press Publication Private Ltd., Allahabad) Order No. 3 T.B., dated 2nd April 1959.

(12) Text-books on Geography and Natural Science (Urdu) for Classes III and IV—Order No. 3 T.B., dated 2nd April 1959.

(13) Text-books on Geography (Urdu) for Class V —Order No. 3 T.B., dated 2nd April 1959.

(14) Text-books on Natural Science (Urdu) for Class V —Order No. 3 T.B., dated 2nd April 1959.

(15) Text-books on English Copy books for Class V Order No. 3 T.B., dated 2nd April 1959.

(16) Text-books on History (Hindi) for Classes IV and V Order No. 4 T.B., dated 6th April 1959.

(17) Text-books on Geography (Bengali) for Class V—Order No. 4 T.B., dated 6th April 1959.

(18) Text-books on Picture Books (Nepali) for Classes I and II—Order No. 5 T.B., dated 11th April 1959.

(19) Text-books on History (Nepali) for Classes III, IV and V Order No. 5 T.B., dated 11th April 1959.

(20) Text-books on Picture Books (Bengali) for Class II Order No. 6 T.B., dated 17th April 1959.

(21) Text-books on Geography (Nepali) for Class V Order No. 7 T.B., dated 6th May 1959.

(22) Text-books on Science (Nepali) for Class V— Order No. 7 T.B., dated 6th May 1959.

(23) Text-books on Bengali Picture books for Class I (excluding the book entitled "Sahaj Para, Part I, by Shri Phani Bhusan Ghosh and published by Messrs. Subhas Library, 12 Simla Street, Calcutta)—Order No. 8 T.B., dated 6th May 1959.

(24) Text-books on Bengali Picture book for Class I Order No. 1 T.B., dated 7th September 1961.

P. C. MUKHERJI,
Director of Public Instruction,
West Bengal.

DIRECTORATE OF BOILERS

The 13th October 1965

The following candidates are declared to have passed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, held by the Board of Examiners on the 28th and 29th September 1965 at the office of the Chief Inspector of Boilers, West Bengal, 1 Hastings Street (eighth floor), Calcutta-1, and have been awarded certificates of competency as under:—

SECOND CLASS

On the 28th September 1965

Name and address

1 Dineswar Karmakar, C/No. 1366, C/O. Associated Battery Makers Ltd., post office Shyamnagore, police-station Jagatdal, 24-Parganas.

2 Lakshmi Narayan Mukherjee, Bansberia Majher Sarak, post office Bansberia, Hooghly.

3 Surya Narayan Chowdhury, C/O. S.D.O. (Roads), Berhampore Construction Subdivision, post office Berhampore, Murshidabad.

4 Hari Sadhan Acharjee, Calcutta Landing Shipping Co., Ltd., 20 Howrah Road, Salkia, Howrah.

5 Anil Kumar Mitra, C/O. Asiatic Mfg. & Trading Co., Ltd., 3B Ramgopal Ghose Road, Cossipore, Calcutta-2.

6 Chandra Harijan, C/O. Chedi Pandey's House, post office Sadhana Ausadhalaya, Calcutta-48

7 Trilokdhari Prosad Jadav, C/O. Babulal Sharma's House, 57/6 B. T. Road (Fulbagan), Calcutta-2.

8 Subodh Chandra Das, 68 Rajyadharpore Government Colony, post office Serampore, Hooghly.

9 Parikha Jadav, 34/1A Ban Behari Bose Road, Howrah.

10 Santosh Kumar Karmakar, 10 Nafar Chandra Das Road, Behala, Calcutta-34.

11 Ramdash Singh, 32/6 B. T. Road, C/O. Gopal Saha's House, post office Cossipur, Calcutta-2.

12 Ram Sufal, 8 Round Tank Lane, Ramkristopur, Howrah.

13 Sankar Lal Biswas, Government Quarters 2/26, 9 B. T. Road, post office Belgharia, 24-Parganas.

14 Dhruba Nath Paul, 105 Akhil Mistri Lane, Calcutta-9.

15 Sashi Sekhar Tarafder, post office and village Simutali, district Nadia.

16 Swadesh Kumar Sanyal, Sanctoria Colliery, post office Dishergarh, district Burdwan.

17 Abinash Chandra Bhowmick, Chalkpara Government Colony, Plot No. 209, post office Bhattanagore, Howrah.

18 Tinkori Burman, C/O. Dasharathi Singh, 49 Madhu Roy Lane, Calcutta-6.

19 Hiralal Nandy, Village Baikunthapur, post office Mashunda, 24-Parganas.

20 Debendra Kumar Dey, C/O. Sri Biswa Nath Dey, 9 Jogamaya Debi Lane, Howrah.

21 Parimal Kumar Kar, Village Salua, post office Churni-Raghunathpur, district Nadia.

22 Shyamlal Kumar Das Gupta, 85/A Talpukur Road, Calcutta-10.

3 Gopal Chandra Roy, 206 Harrison Road, Barabazar, Calcutta-7.

4 Sitaram Chowdhury, C/O. Boiler House, National Tobacco Co. of India Ltd., B. T. Road, post office Kamarhati, district 24-Parganas.

5 Nirmal Chandra Dey, 5 Balai Singha Lane, Calcutta-9.

6 Paresh Nath Ahir, T. W. Colony F Line No. 20, Bata Shoe Co. (P) Ltd., Batanagar, 24-Parganas.

7 Johair Bhar, C/O.H/O Dulu Muneswar, Hara Ghosh Road, Authpur, post office Shamnagore, district 24-Parganas.

8 Prag Prosad, C/O. Rampooria Cotton Mills Ltd., Serampore, district Hooghly.

9 Balai Chandra Das, C/O. Late Ashutosh Dhar, 1 Sarbakhan Road, Calcutta-37.

10 Baiju Goala, C/O. Ramdhan Goala, 1 Sarbakhan Road, Calcutta-37.

11 Subimal Kumar Maity, 9 Tarka Panchanan Road, post office Shamnagore, 24-Parganas.

12 Upendra Chandra Nath, C/O. Biswa Nath Dey, 81 Serpentine Lane, Calcutta-14.

13 Lalloo Bari, 25 Tiljala Road, Calcutta-46.

14 Kamalesh Dutta, Qr. No. A/261, Sector 17, Rourkela-3, Orissa.

15 Radhaprosad Singh, C/O. Goalpara Electric Supply, W.B.S.E. Board, Garifa, 24-Parganas

16 Parakranta Mukherjee, C/O. Pramatha Nath Mukherjee, post office and village Jirat, Hooghly.

17 Ganesh Chandra Saha, C/O. Sri Kalipada Das, village Medepara, post office Nayasarai, Hooghly.

18 Atul Chandra Nama Das, Arabinda Nagar, post office Barisa, Calcutta-8.

19 Ajit Kumar Das, C/O. Sri S. N. Raut, 3/94 Jatindas Nagar Colony, post office Belghoria, 24-Parganas.

20 Bibhash Kanti Bhattacharya, C/O. Operation Section, D.T.P.S., D.V.C., Durgapur-7, Burdwan.

21 Madan Mohan Sharma, C/O. Ram Lakhan Singh, Block No. A/1, Ningah Colliery, post office Kalipahari, Burdwan.

22 Kishore Chandra Das, C/O. C.E.S.C., Ltd., Southern Generating Station, 28 Garden Reach Road, Calcutta-24.

23 Madan Mohan Sarkar, Post office and village Rajbalhat, Hooghly.

24 Seo Prasad Gossain, C/O. Gun & Shell Factory, M. S. Section, T. No. 162, M.W., Cossipore, Calcutta-2.

25 Rajpati Kairi, C/O. Boiler House, Dunlop Rubber Co., Ltd., post office Sahaganj, Hooghly.

26 Surajlal Missir, C/O. Dunlop Quarter T/1, post office Sahaganj, Hooghly.

47 Fakruddin, C/O. C.E.S.C., Ltd., Cossipore Power Station, 28 Jheel Road, Calcutta-2.

48 Upendra Nath Das, C/O. Birla Jute Mfg. Co., Ltd., Power House, post office Birlapore, 24-Parganas.

49 Mohan Shaw, Clock No. 1184, Associated Battery Makers (P) Ltd., 67 New Chord Road, Shamnagore, 24-Parganas.

50 Hare Krishna Talukdar, 2/32 Sree Colony, Jadavpore, Calcutta-47.

51 Jyotilal Majumdar, Village Paharpur, post office G. R. Road, Calcutta-24.

52 Dhiresh Chandra Roy, 26 Nur Mohammed Lane, Calcutta-9.

EXCHANGE CERTIFICATES

(SECOND CLASS)

1 Arun Chandra Das, C/O. Farakka Packaged Plant, West Bengal State Electricity Board, post office Farakka Barrage, Murshidabad.

2 Sankar Prosad Guha, C/O. Dhirendra Nath Guha, 914, K. B.M. Government Colony, post office Chakdaha, Nadia.

FIRST CLASS

On the 29th September 1965

1 Jagadish Missir, C/O. House of Ramlaskar Tewari, Central Road, post office Shamnagore, 24-Parganas.

2 Ajodhya Prosad Missir, T/1 Dunlop Quarters, post office Sahaganj, Hooghly.

3 Kalipada Dutta, Village Daulatpur, post office Amgachi, 24-Parganas.

4 Lachman Mahato, Quarters No. 19, Temporary Line F (Room No. 19), Workers' Colony, Batanagar, 24-Parganas.

5 Amarendra Chandra Roy, 71/22 Taratola C.P.C. Quarters, post office New Alipore, Calcutta-53.

6 Dwijendra Lal Roy, Village Ambikanagar, post office Debalaya, 24-Parganas.

7 Prabhat Kumar Chakraborty, 99 Binapani Pathagar Path, Authpur, post office Shamnagore, 24-Parganas.

8 Mukti Prosad Das, Boiler Attendant, Assam Hard Board, G. N. Bardaloi Road, Ambari, Gauhati, Assam.

9 Sunil Kumar Biswas, 198 Bandel Railway Quarters, post office Bandel, Hooghly.

10 Uma Shankar Banerjee, C/O. Dishergarh Power Station, post office Sitarampore, Burdwan.

ILLEGIBLE,
Secretary, Board of Examiners.

Registered No. C207

The Calcutta Gazette

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GRAHAYANA 11] THURSDAY, DECEMBER 2, 1965 [SAKA 1887

PART IB—Educational Notices

EDUCATION DIRECTORATE

NOTIFICATION

No. 5T.B.—26th November 1965.—It is hereby notified for general information that on the recommendation of the Expert Committee specially appointed for the purpose, the Director of Public Instruction, West Bengal, has approved the following books as text-books in Hindi for non-Hindi speaking students of Class V for a period of one year only with effect from 1st January 1966 for all schools and Madrashas in West Bengal.

N.B.—(i) Any deterioration in the quality, paper, printing or illustrations of an approved book should be avoided.

(ii) Misleading statements on the cover or title page should be avoided.

(iii) Mistakes and misprints should be corrected.

(iv) The price of each of the books should not exceed 95 (ninety-five) paise per copy.

Any violation of instructions noted above will render the book/books liable to immediate withdrawal from the approved list without prior notice.

List of approved books

HINDI FOR NON-HINDI SPEAKING STUDENTS OF CLASS V

1. Hindi Prakash, Pahala Bhag, by Shri Gobardhan Tripathi (M. Chakraborty, Kalikata Pustakalaya, 3 Shyama Charan De Street, Calcutta-12).

2. Hindi Sopan, Pratham Bhag, by Shri Shibsankar Pandey & Shri Durga Prosad Singha (Shri Goshai Charan Das, Students' Book Supply, 15 College Square, Calcutta-12).

3. Hindi Path Manjari by Shri B. Upadhyay (Debidas Banerjee, Banerjee & Mukherjee Brothers, 8B College Row, Calcutta-9).

4. Hindi Siksha by Shri B. Mukhopadhyay (Shri A. Bandyopadhyay, 35E J. K. Mitra Road, Calcutta-37).

5. Navin Bharati by Shri Rabindra Nath Sarkar (Shri Pannalal Maji, Everest Publishers, 14 Ramanath Majumdar Street, Calcutta-9).

6. Saral Hindi Path by Shri Ajoy Kumar Bose (Shri Ajoy Kumar Bose, 203/4 Bidhan Saranee, Calcutta-6).

7. Hindi Path, Pratham Bhag by Shri Sankar Roy Choudhury (K. P. Publishing House, 3 Ramanath Majumdar Street, Calcutta-9).

8. Hindi Ki Pahali Pustak by Shri Chaitanya Charan Goswami (Shri Sudarshan Goswami, Chaitanya Sabha, P. O. Nabadwip, Nadia).

9. Sahaj Hindi Praveshika by Shri Gopal Ranjan Singha (Prakash Mandir (Private) Ltd., 3 College Row, Calcutta-9).

10. Hindi Bodh by Shri Mathura Nath Bandyopadhyay (Prajnashree, 8/2 Bhawani Datta Lane, Calcutta-7).

11. Sahaj Hindi Pathmala by Dr. Munindra Kumar Ghosh (Indian Progressive Publishing Co. (Private) Ltd., 206 Bidhan Saranee, Calcutta-6).

12. Hindi Pathmala, Pahala Bhag by Shri Bhagwan Mishra (Saraswat Parishad, 2 Bhawani Datta Lane, Calcutta-12).

13. Nava Hindi Path, Pahala Bhag by Shri Mahadeo Lal Jagati & Shri Sudhindra Chandra Maitra (Sm. Jyotsna Debi, 63 Dr. Nilmoni Sarkar Street, Calcutta-50).

P. C. MUKHERJI,
Director of Public Instruction,
West Bengal.

gistered No. C207

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AGRAHAYANA 25] THURSDAY, DECEMBER 16, 1965 [SAKA 1887

PART IB—Educational Notices

DIRECTORATE OF BOILERS

Dated the 23rd November 1965

The following candidates are declared to have ssed the Boiler Attendants' Examination under the est Bengal Boiler Attendant Rules, 1958, held by e Board of Examiners on the 16th and 17th Novem- r 1965 at he office of the Chief Inspector of olers, West Bengal, 1 Hastings Street, (8th floor), alcutta-1, and have been awarded Certificates of ompetency as under:—

Second Class

On 16th November 1965

[Name and Address]

1. Babulal Ram, C/o Tims Products Ltd., P.O. Belghoria, district 24-Parganas.
2. Jaichand Podder, C/o Adhir Ch. Dutta Banick, Vill. and P.O. Nayasarai, district Hooghly.
3. Sachindra Kumar Chatterji, Vill. and P.O. Mashat, district Hooghly.
4. Rangadhar Paridha, C/o Power House, Burn & Co., Ltd., Howrah.
5. Shew Prosad Singh, C/o Imperial Silicate Soda Mfg. Co., 226 Bagmari Road (Judgebagan), P.O. Manicktola Main Road, Calcutta-11.
6. Achhaibar Saha, C/o Anglo-India Jute Mills Co., Ltd. (Lower Mill), P.O. Jagatdal, district 24-Parganas.
7. Samarendra Nath Guha Thakurata (Roller Fireman), C/o Office of the Assistant Engineer (3), Kalyani Division, P.O. Kalyani, district Nadia.
8. Banshi Ram Harijan, C/o The India Bleaching & Dyeing Co., 223/1B Manicktola Main Road, Calcutta-11.
9. Panchu Biswas, 181 Benares Road, P.O. Salkia, district Howrah.
10. Nathe Pasi, C/o India Paper Pulp Co., Ltd., P.O. Hazinagore, district 24-Parganas.
11. Kamala Mahato, C/o Kameshawari Prosad Bari, Gandhi Road, Vill. and P.O. Rishra, district Hooghly.
12. Rampujan Saha, C/o Babulall Saraff, Subhas Colony, P.O. Alipur Duar, district Jalpaiguri.
13. Satyendra Nath Gurya, 132/29 Beliaghata Main Road, Calcutta-10.
14. Anil Kumar Roy, 77 Garden Reach Road, Line 14/15, Calcutta-10.
15. Manindra Kumar Das, 15/1 Jaykrishna Paul Road, P.O. Kidderpur, Calcutta-23.
16. Srikisun Koiri, C/o Hindusthan National Glass Mfg. Co. Ltd., P.O. Rishra, district Hooghly.
17. Juithbandhan Chamar, C/o India Paper Pulp Co., Ltd., Hazinagar, 24-Parganas.
18. Baleswar Malla, 65 Madhab Babu Lane, P.O. Ghusuri, Howrah.
19. Sujonlal Mookerjee, C/o Goswamipara, P.O. Khardah, 24-Parganas.

20. Mohan Narawani, 19 Sabjee Mahal, Orderly Bazar, Barrackpore, 24-Parganas.
21. Rameswar Jadav, C/o Rupkali Thakurani's House, 22/2 Cossipore Road, Calcutta-2.
22. Shyam Lal Mallah, C/o Power House Sec., T.No. 2865, Metal & Steel Factory, Ishapore, 24-Parganas.
23. Ashrafi Prasad Mahato, C/o Regal Hosiery Mills, Qumarpara, Lillooah, Howrah.
24. Rampati Kahar, C/o Boiler House, Bengal Chemical & Pharmaceutical Works, Panihati, 24-Parganas.
25. Kiran Mal Gang, C/o Messrs. Phillips Carbon Black Ltd., Durgapur-1, West Bengal.
26. Roopchand Lunker, C/o Messrs. Phillips Carbon Black Ltd., Durgapur-1, district Burdwan.
27. Upendra Nath Bala, 171 Sashi Bhusan Banerjee Road, Barisa, Calcutta-8.

First Class

On 17th November 1965

1. Bhaggan Mahato, C/o House of Dil Mohammed Sarder, Central Road, P.O. Shamnagore, district 24-Parganas.
2. Raghu Nandan Mahato, No. 10 Gali, Fowdi Sadhu House, P.O. Kankinarrah, district 24 Parganas.
3. Musafir Singh, C/o National Insulated Cable Co. Ltd. Boiler House, P.O. Shamnagore, 24-Parganas.
4. Jyotish Behara, 30 Shib Krishna Daw Lane, Calcutta-11.
5. Motu Ram, C/o Messrs. Hindustan Lever Ltd., P.O. Shamnagore, district 24-Parganas.
6. Musafir, Hussain, C/o Seebpore Power Station, P.O. Charanpore, district Burdwan.
7. Hirendra Lal Chakravorty, C/o J. C. Paul, P.O. Kulti, district Burdwan.

B. RAY,

Secretary, Board of Examiners

;istered No. C207

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SA 2] THURSDAY, DECEMBER 23, 1965 [SAKA 1887

PART IB—Educational Notices

EDUCATION DIRECTORATE

NOTIFICATION

) 6T.B. 10th December 1965. In continuation ns office notification No. 5T.E., dated the 26th mber 1965, published in the "Calcutta Gazette" nd December 1965, the Director of Public uction, West Bengal, hereby notifies for general mation that the following books in Hindi for Hindi speaking students of class V have been oved as text-books on the subject in addition irteen books already approved in terms of the e notification for a period of one year only effect from the 1st January 1966 for all schools Madrashas in West Bengal. The total number oks on the subject approved by this Director- hus stands at twenty-two only.

—

(i) Any deterioration in the quality, paper, printing or illustrations of an approved book should be avoided.

ii) Misleading statements on the cover or title page should be avoided.

ii) Mistakes and misprints should be corrected.

v) The price of each of the books should not exceed ninety-five paise per copy.

y violation of instructions noted above will r the book/books liable to immediate with- al from the approved list without prior notice.

LIST OF APPROVED BOOKS

Hindi for non-Hindi speaking Students of Class V

1. Hindi Praveshika by Shri Rajendra Singh Gour (Indian Publishing House, 22/1 Bidhan Saranee, Calcutta-6).
2. Kishore Hindi Pathmala Probeshika by Shri Brindabon Chandra Roy (Pustakam, 18A Shyama Charan De Street, Calcutta-12).
3. Hindi Bharati, Pratham Bhag, by Dr. Krishna Gopal Goswami (Dr. Krishna Gopal Goswami, 25 Beadon Row, Calcutta-6).
4. Hindi Sopan by Shri Ram Pandey (National Publishers, 206 Bidhan Saranee, Calcutta-6).
5. Rashtra Bhasa Prabeshika by Shri Ashoke Mukherjee & Shri Dinabandhu Jana (Paresh Nath Chakraborty, Chakraborty & Co., 12 Shyama Charan De Street, Calcutta-12).
6. Hindi Bhasa Parichaya by Shri Manjarigopal Banerjee [Shri Jitendra Nath Mukherjee, Indian Associate Publishing Co. (P) Ltd., 93 Mahatma Gandhi Road, Calcutta-7].
7. Hindi Mukulika by Shri Amiya Kumar Mukherjee & Shri Ramayana Tewari (Ruby Publishers, 172 Bidhan Saranee, Calcutta-6).
8. Hindi Parichaya, Part I, by Shri Bashist Upadhyaya (Shri Dhananjay Pramanik, Asoke Prakashan, A62 College Street Market, Calcutta-12).
9. Pahali Kitab by Shri Nirmal Kumar Basu (Shri H. K. Barik, 7B Sitaram Ghosh Street, Calcutta-9).

P. C. MUKHERJI,
Director of Public Instruction.

egistered No. C2U7

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ADH 10]A THURSDAY, JULY 1, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

lo. 1981-I.R./IR/10L-149(A)/64.—2nd June 1965.—ereas under the Government of West Bengal, our Department, Order No. 3537-I.R./IR/10L-97/62, ed the 6th August 1962, as amended (hereinafter rred to as the said order), the industrial dispute ween the employers of the Engineering Establish-its mentioned in list I of the said order and re-sented by themselves or by the organisations men-ed in list II of the said order on the one hand and ir workmen represented by the Trade Unions men-ed in list III of the said order, on the other regarding issues mentioned in the said order, being matters ified in the Third Schedule to the Industrial Disputes , 1947 (XIV of 1947), was referred to the Seventh ustrial Tribunal for adjudication;

nd whereas during the pendency of proceedings re the said Industrial Tribunal Shri Dayaram Singh, rkman of Messrs. Bombay Steel Rolling Mills Ltd., Oil Installation Road, Paharpur, Calcuta-43, one he companies involved in the said disputes, made mplaint in writing to the said Industrial Tribunal nst the said Company alleging that the said Company altered, to the prejudice of the said workman, conditions of service applicable to him immee-ely before the commencement of the said pro-ings;

nd whereas in exercise of the powers conferred section 33A of the Industrial Disputes Act, 1947 V of 1947), the said Industrial Tribunal has adju-ted upon the said complaint and submitted its rd to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Dayaram Singh, C/o Paharpur Steel Rolling Mills and Engineering Workers' Union, 3 Joy Krishna Paul Road, Calcutta-23, against Messrs. Bombay Steel Rolling Mills Ltd., 1 Oil Installation Road, Paharpur, Calcutta-43. (Case No. 4 of 1964 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Dayaram Singh, an employee of the Company O.P., Bombay Steel Roolling Mills Ltd., complaining of wrongful alteration of the terms and conditions of his service in contravention of the relevant provisions of section 33, Industrial Disputes Act, during

the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated the 6th August 1962.

The Company appeared in response to the notice issued by the Tribunal and filed its written statement against the workman's petition.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on the 22nd May1965. On that date, the parties filed a joint petition stating that the dispute had been settled out of court and so, praying for a "no dispute" award. I have heard the representatives of the parties and considered the joint application. The application is signed by the authorised representatives of both the parties, Shri A. L. Roy, General Secretary, Paharpur Steel Rolling Mills & Engineering Workers' Union, for the workman and Shri G. D. Aggarwal, Deputy Works Manager of the Company for the Company.

I have considered the terms of compromise. These appear to be quite lawful and fair. I am further satisfied after hearing the representatives of the parties that there has been a bona fide settlement of the present dispute between the parties and after the settlement, there is no dispute subsisting.

In the result, I accept the joint petition of compromise and dispose of the case by a "no dispute" award. A copy of the joint petition is made a part of the award as an Annexure.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
26-5-65.

Case No. 4 of 1964

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1948

Between

Shri Dayaram Singh

And

Messrs. Bombay Steel Rolling Mills Ltd.

The humble joint petition of the parties abovenamed most respectfully—

Sheweth—

That without prejudice to the contention of the Company that the present petition is not maintainable in law the parties have settled the dispute out of the Court and as such prays a "no dispute" award incorporting the aforesaid contention be made.

Dated this 1st day of April 1965.

A. L. Roy,
General Secretary,
Paharpur Steel Rolling Mills &
Engineering Workers' Union.

For Bombay Steel Rolling Mills Lt
G. D. Aggarwal,
Deputy Works Manager.

S. K. RAY,
Judge,
Seventh Industrial Tribuna
26-5-65.

By order of the Governo
S. C. MUKHERJEE, Asst. Sec

No. 1979-I.R./IR/10L-149 (A)/64.—2nd June 1965.—Whereas under the Government of West Bengal, Labou Department, order No. 3537-I.R./IR/10L-97/6 dated the 6th August 1962, as amended (herein after referred to as the said order), the industrial dispute between the employers of the Engineerin Establishments mentioned in list I of the said orde and represented by themselves or by the organisation mentioned in list II of the said order on the one han and their workmen represented by the Trade Union mentioned in list III of the said order on the othe regarding the issues mentioned in the said order being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceeding before the said Industrial Tribunal Shri Jibon Krishna Naskar, a workman of Messrs. Mitra, Das, Ghose & Co. 172 Belilious Road, Howrah, one of the Companie involved in the said dispute, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act by Shri Jibon Krishna Naskar of 4 Panchkori Mohanto Lane, Salkia, Howrah, against his employers Messrs. Mitra, Das, Ghose & Co. of 172 Belilious Road, Howrah. (Case No. 3 of 1965 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

j S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

his is an application under section 33A, Industrial putes Act, by Shri Jibon Krishna Naskar, a work- n of the Company O.P., Messrs. Mitra, Das, Ghose o., complaining that he was victimised by illegal and ngful dismissal on 29th October 1964 for his Union ivities during the pendency of the adjudication eedings of another dispute between the Company l its workmen, referred to this Tribunal by G.O 3537-I.R., dated 6th August 1962, read with lendum No. 9-I.R., dated 21st May 1963, and rigendum No. 2395-I.R., dated 7th June 1963, and ontravention of the relevant provsions of section , Indistrial Disputes Act.

Notice of the application with a copy thereof was duly ed upon the Company by registered post and Company appeared in response to the notice and k some adjournments for filing written statement. h May 1965 was the last date for filing written ement by the Company. On that date, both ties, the applicant workman and the Company, l a joint petition of compromise setting out therein terms upon which the dispute between them had n amicably settled and praying for a compromise rd accordingly.

have heard the authorised representatives of the es and considered the terms of settlement. The ns appear to be quite fair and lawful and I accept terms. I am also satisfied that there has been a a fide settlement of the dispute in terms of the t petition. Accordingly, I would make a com- nise award, as prayed for.

the result, I make a compromise award in terms he joint petition of the parties, a copy whereof ade a part of the award as an Annexure. The is disposed of accordingly.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
21-5-65.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

he matter of an application under section 33A of the Industrial Disputes Act

And

he matter of Jibon Krishna Naskar—Applicant

Versus

a, Das, Ghose & Co.—Opposite Party.

The humble joint petition of compromise of both the parties—

Most respectfully sheweth—

1. That the aforesaid case pending before this Court has settled amicably between the parties.

2. That the applicant shall be paid Rs. 200 (rupees two hundred) as an ex-gratia by the opposite party in full and final settlement and his claim of service and the discharge is confirmed

3. In addition to the above the workman has been paid all his dues and the applicant has no claim either monetary or otherwise, and no claim will be entertained in future by the Company

4. An Award in the above term is prayed for

Illegible,
General Secretary,
Howrah District Engineering &
Metal Workers' Union.
Representative of Workman.
17th May 1965.

N. K. Das,
Labour Adviser of the Company.
Representative of the Management.

S. K. RAY,
Judge,
Seventh Industrial Tribunal
21-5-65

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 1980-I.R./IR/10L-149(A) 64.—2nd June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537 I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial dispute between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in list III of the said order on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sayamdeo Ram Jesowara, a workman of Messrs. Mitra, Das, Ghose & Co., 172 Belilious Road, Howrah, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Sayamdeo Ram Jesowara of 4 Panchkori Mohanto Lane, Salkia, Howrah, against his employers, Messrs. Mitra, Das, Ghose & Co., of 172 Belilious Road, Howrah. (Case No. 4/65 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act filed by Shri Sayamdeo Ram Jesowara, a workman of the Company O.P., Messrs. Mitra, Das, Ghose & Co., complaining of his alleged vindictive, illegal and wrongful dismissal from service with effect from 8th December 1963, during the pendency of the adjudication proceedings of another dispute between the Company and its workman, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962, read with Addendum No. 9-I.R., dated 21st May 1963, and Corrigendum No. 2395-I.R., dated 7th June 1963, and in contravention of the relevant provisions of section 33, Industrial Disputes Act.

The Company appeared in response to the notice issued by the Tribunal and took some adjournments for filing its written statement. 21st May 1965 was the final date fixed for filing the Company's written statement. On that date, a petition was filed on behalf of the applicant workman by his duly authorised representative, Shri Keshab Pal, Secretary, Howrah District Engineering & Metal Workers' Union, stating that the applicant did not want to proceed with the application any further and hence he was withdrawing the application and the application might be disposed of accordingly. In view of this petition of the applicant, the case is disposed of as not pressed and withdrawn by the applicant.

S. K. RAY.
Judge,
Seventh Industrial Tribunal.
21-5-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 2070-I.R./IR/9L-6/65.—8th June 1

Whereas under the Government of West I Labour Department, Order No. 931-I.R./I /64, dated the 2nd March 1964, the industrial between Messrs. The Consolidated Tea and Co. (India) Ltd., and their workmen of the Nuddy Tea Estate, P. O. Neora, Jalpaiguri, repre by the Rastriya Cha Mazdoor Congress, Jalp regarding the issue mentioned in the said order a matter specified in the second schedule to the trial Disputes Act, 1947 (XIV of 1947), was re for adjudication to the Seventh Industrial Tri

And whereas the said Seventh IndustrialT r has submitted to the State Government its awa the said industrial dispute;

Now, therefore, in pursuance of the provisio section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to p the said award as shown in the annexure hereto.

ANNENURE

In the matter of an Industrial Dispute between M The Consolidated Tea and Lands Co. (Ltd., and their workmen of the Newra I Tea Estate, P. O. Neora, Jalpaiguri, repres by the Rastriya Cha Mazdoor Congress, Jalpa (Case No. VIII-61/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge, Seventh Industrial Trib

For the Union .. Shri D. L. Sen Gupta, Advoc

For the Company .. Shri S. K. Mullick of Me Sandersons and Morgans, citors.

AWARD

The above dispute over the issue given in the of reference and reproduced below was referred adjudication to this Tribunal by the Government West Bengal, Labour Department, Order No. I.R./IR/9L-6/64, dated the 2nd March 1964.

Issue

Whether the dismissal of Shri Joseph Lak justified ? To what relief, if any, is he entitled ?

The concerned Union filed a very vague and written statement wherein it challenged the dism of the concerned workmen as illegal and vindi and against the spirit of the industrial truce spons by the Government without stating any material

nnected with the impugned dismissal. The itten statement concluded with the statement that e concerned workman was an honest man and he is innocent and it was a got-up case made by the nager.

The Company, however, filed, its written statement sing a preliminary objection on the ground that it is not an industrial dispute because the concerned ion did not represent the majority or a substantial rtion of the workmen of this Company and then ting in details the facts leading to and connected th the dismissal. The Company also alleged that e written statement filed on behalf of the concerned orkman was vague and/or embarrassing and/or king in material particulars and did not disclose any se of action against the Company.

he relevant facts leading to and connected with dismissal of the concerned workman as narrated he written statement are briefly as follows: workman, Joseph Lakra, was employed as a her Spout Pump Attendant in Newra Nuddy Estate of this Company. For some time prior is dismissal, the management of the tea estate reason to believe that this workman had been osing of Company's property, especially G. I. pipes, is personal gain. On the morning of 24th April, 1, the Manager of the tea estate got some informa- that some Company's property was concealed he backyard of this workman's house. On the same rnoon, the Manager accompanied by some other kmen, inspected the backyard of this workman's se and found that a length of pipe had been kept ealed there. The workman could not give any sfactory explanation for the existence of the said which was the Company's property in such a tion. Thereafter the workman was served with a ge-sheet. The charge against him was being in ession of one 18" length of 1½" G. I. pipe which ad drawn from the Estate Store in 1961 for use in owera Line Pump, but which he did not use for that ose. The workman submitted his written ex- ation regarding the charge. Thereafter, a domestic iry regarding the charge against the workman was on 29th April 1964 by Shri A. C. Banerjee, Manager of another Estate of this Company. This kman attended the enquiry proceedings and was n every opportunity to defend himself by calling esses on his own behalf and cross-examining the pany's witnesses. The enquiry was adjourned two occasions to enable this workman to call his esses. After the enquiry, the enquiry officer d this workman guilty of theft or dishonesty in nection with the employer's business or property section 13 (c) (ii) of the Standing Orders appli- e to the Estate and recommended his dismissal. reafter, the Manager gave this workman an oppor- ty to make any representation to him (the Manager) ugh any official of any registered Trade Union which he might belong. This opportunity was n in accordance with section 13 (g) of the Standing ers. The workman availed himself of this oppor- y and an official of the Rastriya Cha Mazdoor ress made some representation on behalf of the before the Manager. The Manager having dered all relevant circumstances decided to dismiss workman from his service and accordingly he was ssed with effect from 10th May 1964, by a letter signed by the Manager, who was the only competent authority for such punishment under the Standing Orders. The dismissal was not illegal or vindictive and it was fully justified.

At the time of arguments, the representative of the Company, Shri S. K. Mullick, Solicitor, did not press the preliminary objection against the maintainability of the present reference on the ground of non-existence of any industrial dispute for the reason that the concerned Union did not represent the majority or a substantial portion of the workmen of this Company. Shri K. T. Chacko, the Organising Secretary of the concerned Union, Rastriya Cha Mazdoor Congress testified that about 40 per cent. of the workmen of this Garden were fully subscribing members of thier Union and there were also other workers who were members but not fully subscribing. He also testified that on 28th May, 1963, the dismissal of this workman was an item for consideration at a meeting of the Union held in this Garden and this meeting was attended by about 700 persons most of whom were workmen of the Garden, and it was decided with the consent of all the attending workmen that the Union should take up the matter of dismissal of this workman and accordingly, the Union referred the matter to the local A. L. C., who took it up for conciliation which, however, proved fruitless. There is no reason to disbelieve this testimony of the Organising Secretary and Shri Mullick also fairly submitted that he did not propose to challenge the aforesaid testimony of the Organising Secretary. It is also pertinent to note in this connection that there is not an iota of evidence from the Company's side in support of the contention that this Union does not represent the majority or a substantial portion of the workmen of this Company. There is even no denial by any of the witnesses on the Company's side to the effect that this Union is not competent to represent the workmen of this Garden and to raise any industrial dispute regarding the dismissal of the concerned workman. In view of all the aforesaid facts and circumstances, I reject the preliminary objection raised on behalf of the Company.

I now come to the merits of the case.

The following facts have been proved practically by the *ex-parte* evidence on the Company's side both oral and documentary. The workman was charge-sheeted on 25th April 1963 (Ext. A). The charge in the charge-sheet was as follows:

> (1) On 24th April 1963, at Nowera Nuddy Tea Estate you were found to be in possession of one 18" length of 1 1/2" G. I. pipe which you had drawn from the Estate Store in 1961 for use in a Nowera Line Pump but you did not use it for that purpose."

The workman submitted his reply to the charge-sheet (Ext. B). Then a domestic enquiry regarding the charge-sheet was held by one Shri A. C. Banerjee, the Manager of another Tea Estate of this Company, on 29th April 1963, in presence of the workman and he signed the recorded enquiry proceedings. Ext. 3 is the recorded enquiry proceedings. After the enquiry, the enquiring officer submitted his report with findings. Ext. D is the report. Thereafter, the Manager gave this workman an opportunity to make

any representation to him before he passed final orders in the case and this opportunity was given in accordance with section 13 (g) of the Standing Orders applicable to this Company. Ext. E is the letter to the workman giving him this opportunity. An official of the concerned Union made some representation regarding the case to the Manager and after hearing this representative, the Manager decided to dismiss the workman and recorded an endorsement to that effect in the enquiry report [Ext. D (1)]. Thereafter, the workman was dismissed by the Company's letter, dated 10th May 1963. The Manager of the Tea Estate, O. P. W. 1 Shri G. B. Abel, has testified to the above facts and he is supported by the exhibited documents recorded above. The workman himself did not appear to give evidence before the Tribunal. The only witness examined on behalf of the workman was the Organising Secretary of the concerned Union, Shri K. T. Chacko, whose evidence was mainly confined to proving the representative character of the Union so as to make the dispute sponsored by it an industrial dispute. He did not speak a word in denial of the above facts. These facts were not also challenged at the time of arguments. The learned Advocate appearing for the workman practically accepted the above facts, but contended that the enquiry was absolutely unfair and against the principles of natural justice, because the enquiry proceedings show that the enquiry officer examined the charge-sheeted workman at length regarding his explanation to the charge-sheet before any witness for the Company was examined. According to the learned Advocate, this procedure vitiated the whole enquiry proceedings, because the workman was asked to put forward his explanation before he knew what evidence was there against him. In support of this contention he relied upon the Supreme Court decisions in the cases reported in L. L. J. 1963 (II) at pages 392 and 396. On a perusal of the enquiry proceedings, I find that really the concerned workman was asked to give "a more relevant verbal explanation for the enquiry * * * as the written explanation was not very clear. After this, the workman made a pretty long statement by way of explanation, which was recorded and then the witnesses for the Company were examined. It is clear that the enquiry officer started the enquiry by asking for a detailed explanation from the workman without first taking the Company's evidence regarding the charge and letting the workman know what evidence was there against him. This procedure has been clearly condemned in the two cases referred to above. It has been concurrently laid down in these two cases that one of the essential and basic elements of a fair and just domestic enquiry according to the principles of natural justice is that the charge-sheeted workman should not be subjected to a close examination in support of his explanation before the Company produces its evidence in support of the charge and the workman knows the evidence. The basic principle is that a charge-sheeted workman should not be asked to disclose and embark on his defence before he knows what the evidence is against him so that it may be possible for him to properly and suitably defend himself against the charge. In view of this position, I must reject the enquiry proceedings as not just and fair and in accordance with the principles of natural justice. Necessarily, the findings of the E. O. must also be rejected as not tenable and acceptable. Here, I should state that another objection raised by the learned Advocate for the workman is that there was practically no report by the E. O., because the purported report, Ext. D, does not bear his signature. Really, the report does not bear the signature of the enquiry officer. But, on that ground alone, I cannot reject the report as absolutely non-existent when it has been formally proved by the General Manager to be the report of the enquiry officer. He has identified the report as the one submitted by the E. O. containing his findings. So, I reject this technical objection against the enquiry report. But, in view of my finding that the enquiry proceedings were not fair and just and in accordance with the principles of natural justice, the report itself has no value and so, it cannot be considered against the workman. The result of the above findings is that the dismissal of the workman in so far as it is based upon the purported domestic enquiry and the report of the E. O. cannot be sustained.

But, this will not mean the end of the whole case. It is well settled that where the dismissal of an workman is based upon a charge-sheet and a domestic enquiry but the enquiry proceedings and the report cannot be accepted, the issue of dismissal is at large and open before the Tribunal to which the dispute over the dismissal has been referred for adjudication and the Tribunal should go independently into the merits of the dismissal upon the evidence produced before and decide whether the dismissal was justified. Accordingly, I would now consider this aspect of the case.

I have already referred to the precise charge against this workman. The evidence is that he was a Pump Mistri in this Tea Estate and his duty was to lay and fix up pipe lines in the Tea Estate when necessary and for this purpose, he used to get pipes from the store on requisitions signed by some clerical and medical staff. O. P. W. 1 Shri Abel, the Manager of this Tea Estate, has proved that on getting some information he went to this workman's house on the afternoon of 24th April 1963 and found one 18' length of 1 1/2" G. I. pipe kept in the backyard of his house, and he removed the pipe and on his asking how the workman had the pipe there, the workman stated that he had it there since 1961. The Manager was subjected to a long cross-examination. In the cross-examination the fact of recovery of the pipe from the backyard of this workman's house was nowhere challenged but it was suggested that this workman found this pipe on the street and took it to his house for the purpose of depositing in the store. The Manager denied this suggestion. As already stated above, the workman himself did not appear to give evidence and deny the fact of the charge against him. There is no reason why I should not accept the Manager's evidence and hold thereon that really the pipe in question was found in the backyard of this workman's house and the workman admitted before the Manager that he had it there since 1961. There is no dispute over the fact that the pipe was the Company's property. The Manager has also proved that in spite of this workman having the pipe in his possession since 1961, he got similar pipes in 1962 and 1963 for use on Company's work. Ext. H is a list of pipes drawn by this workman in 1962 and 1963, prepared by the Manager from the requisition forms. Considering the entire evidence and circumstances, I hold that it has been proved that this workman, who was a pump attendant, somehow got hold of the pipe in question which was the Company's

operty and meant for Company's work but did not e it for work of the Company and kept it concealed the backyard of his house for about two years and is was detected on 24th April 1963 when the Manager getting some information went to his house and overed the pipe. The workman was not certainly titled to keep in his possession a Company's property such a length of time without using it on some mpany's work and practically no explanation has en offered before me about his unauthorised ssession of this Company 's property for such a len- t of time. It can quite safely and reasonbly be held m the facts proved that such possession of the pipe the workman was not consistent with honesty aling with Company's property and it clearly in- ated and implied dishonesty. It is true of course t he did not dispose of the pipe but continued to p it in his possession. But such unauthorised ssession may be taken to clearly imply a dishonest ension. Under section 13 (ii) of the Standing Orders ct. G), dishonesty in connection with the employer's siness or property is a misconduct for which a work- n may be dismissed. In my view, the facts proved e clearly made out such a misconduct on the part this workman in relation to the pipe which was overed from the backyard of his house on 24th ril 1963. The Company was, therefore, fully entitled dismiss him for such a misconduct. Upon the terials placed before me, I am unable to find that Company acted mala fide in the matter of this kman. There is no evidence to show that the nager had any previous grudge or animus against s workman for any reason. It is of course in evi- ce that the Store Clerk O. P. W. 2 Shri Jagadish ndra Chanda, previously brought a criminal case inst this workman and the case was ultimately com- omised. It was suggested that out of this grudge, is store clerk engineered this case against this work- an. O. P. W. 2 Shri Jagadish Chandra Chanda arly denied that there was any strained relations bet- en him and this workman after the criminal case. m unable to believe that simply because of the vious criminal case started by the store-keeper inst this workman which was ultimately compromised, s workman was falsely charge-sheeted and dismissed. find, therefore, that there were no mala fides on the t of the Company in the matter of the dismissal of s workman. In this view of the merits of the case old that the dismissal of the workman was justified'

In the result, I award that the dismissal of the kman was justified and he is not entitled to any of

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
2-6-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

o. 2193-I.R./IR/10L-176(B)/64.—16th June 1965.— ereas under the Government of West Bengal, our Department, Order No. 211-I.R./IR/10L- B)/64, dated the 16th January 1965, the industrial ute between Messrs. K. B. Jethi & Co., 65 Benaras d, Howrah, and their workmen represented by the rah Small Factories Workers, Union C/o Shri di Das, M.L.A., Dasnagar Howrah, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And where as the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. K. B. Jethi and Co., 65 Benaras Road, Howrah, and their workmen represented by the Howrah Small Factories Workers, Union, C/o Shri Anadi Das, M.L.A., Dasnagar, Howrah. (Case No. VIII-18/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-law, Judge.

AWARD

The Government of West Bengal, by Order No. 211-I.R./IR/10L-176(B)/64, dated the 16th January 1965, had referred to this Tribunal the industial dispute between Messrs. K. B. Jethi & Co., and their workmen represented by the Howrah Small Factories Workers' Union for adjudication.

Issues

1. Whether the termination of service of Shri Biswanath Bose is justified? To what relief, if any is he entitled?

2. Whether refusal of employment to Sarvasri Pulin Behari Paul, Ratan Chandra Paul, Banamali Paul, Gopal Chandra Patra and Biswanath Das is justified? To what relief, if any are they entitled?

After the service of the usual notice, the employer had filed a written statement. But though time was thrice granted to the workmen, no written statement was put in on behalf of the workmen. In the written statement put in on behalf of the employer it has been alleged that the dispute is an individual dispute and not an industrial dispute in terms of the provisions of the Industrial Disputes Act, that the Howrah Small Factories Workers' Union is not a trade Union of the establishment of the Company and is not the representative body of the workmen of the Company and therefore has no locus standi to represent the workmen, and that the order of reference is not maintainable in law. With regard to Shri Biswanath Bose, it has been alleged on behalf of the Company that Shri Bose was appointed as a temporary basis on 20th May 1946, that Shri Bose has been very irregular in this attendance and on account of his attendance normal working of the establishment had suffered a great deal, and that at times Shri Bose had absented himself without intimation and or sanction of leave. Between the period from

June 1963 to May 1964 Shri Bose had absented himself without any intimation or sanction of leave on varying dates for more than two months. The Company, therefore, had served chargesheet, dated the 4th April 1964, on Shri Bose, but no reply to the chargesheet was given. Another chargesheet, dated 17th April 1964, was issued to Shri Bose, but again he did not reply to the same. Thereafter on the 24th April 1964 the Company by another letter which was sent by registered post intimated that Shri Bose was not regular in his attendance, though he was a temporary worker. By the letter, dated 24th April 1964, it was also intimated that the service of Shri Bose would be terminated if he is not regular in attendance and does not do his normal duty. In spite of this notice, dated the 24th April 1964, Shri Bose did not attend his duties since 24th April 1964 and did not also apply for leave and continued to remain absent. The Company therefore presumed that Shri Bose has abandoned his service and by the registered letter, dated the 6th May 1964, which was duly served on Shri Bose had terminated his service. Even after the receipt of this letter, dated the 6th May 1964, Shri Bose did not raise any objection either verbally or in writing. Thereafter the Company had made a new appointment. With regard to the alleged refusal of employment of Sarvasri Pulin Behari Paul, Ratan Chandra Paul, Banamali Paul, Gopal Patra and Biswanath Das, it is stated that excepting Biswanath Das, the other persons had absented from their duties, though the Company hand repeatedly asked them to resume their duties. It is further stated that the Company employs only about nine workmen of which most of the workmen are temporary workers, that at the instigation of certain outsiders the workers had resorted to unjustified strike between 17th February 1964 and 10th March 1964, that at the instance of the Conciliation Officer, the strike was called off and at his instance and for the same of maintenance of industrial peace, the Company paid on 24th March 1964 to each worker at the flat rate of Rs. 12.50 paise for the perid of unjustified strike. Subsequently, the Company had received a letter, dated the 4th April 1964, from the Conciliation Officer enclosing a copy of the charter of demands, dated the 18th February 1964, and the Company sent its comments to the charter of demands by its letter, dated the 20th April 1964. The Company also wrote another letter, dated the 29th April 1964, making the position of the Company quite clear regarding the alleged demands. It is further stated that the four workmen excepting Biswanath Das committed various acts subversive of discipline on 7th May 1964 and 8th May 1964 and had assaulted the other workers as a result of which Shri Biswanath Das, Hemanta Das and Gangadhar Bose had to lodge diary at the police-station. The Company also by its letter, dated the 9th May 1964, had intimated to the Labour Officer, Howrah, about the illegal activities of those four persons. On 7th May 1964 Banamali Paul and Gopal Patra had assembled at the gate of the establishment and when Biswanath Das and Gangadhar Bose came on 7th May 1964, they were threatened with assault and another worker Hemanta Kumar Das was assaulted by those persons when he was away from his duty. Thereafter on 7th May 1964 the Company had written a letter to those four persons asking them to resume their duties. It had also written another letter, dated 13th May 1964, for the same purpose, and a further letter was written to the Labour Officer on 19th May 1964 requesting the Labour Officer to direct those fo workers to resume their duties. In spite of this requ the four workers did not resume their duties and in t circumstances the Company treated those four work as having abandoned their respective servic The Company therefore had intimated by register post those four workers by the letter, dated 22th M 1964, that the Company accepted the position that tho four workmen had abandoned their service. T Company had employed new workers in their pla With regard to Biswanath Das, it is said that he still working under the Company and there is dispute.

As I have mentioned earlier the Union on behalf the workmen had not put in any written statemen though time had been granted. It would appear far Gopal Patra and Biswanath Das are concerned th they had filed petition on 31st March 1964 stati that they had no dispute with the Company. O 1st June 1965, Shri Sailendra Nath Bose who is contractor under K. B. Jethi & Co. made an endors ment on the petition stating that Gopal Patra is workin under him. So far as Biswanath Das is concerne he had himself made an endorsement in the petitio on 1st June 1965 that he is still working under th Company. So far as Biswanath Bose, Banamali Pau Pulin Behari Paul and Ratan Chandra Paul are con cerned, they had also filed petitions on 1st June 196 alleging that they had no dispute with the Company It would appear that Biswanath Bose had been pai Rs. 150 in full and final settlement of all claims agains the Company, that Banamali Paul had been paid Rs. 10 in full and final settlement of all claims against th Company, that Pulin Behari Paul had been pai Rs. 100 in full and final settlement of all claims agains the Company and that Ratan Chandra Paul had als been paid Rs. 100 in full and final settlement of al claims against the Company. It appears therefor that there is no dispute between the concerned work men and the Company. The terms of the settlemen appear to me to be reasonable, proer and bonafi and should be given effect to. I therefore pass "no dispute" award making the petitions of th concerned workmen as annexures to this award. Th is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,

Sixth Industrial Tribuna
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Order of Reference No. 211-I.R. IR/10L-176(B)/64, dated 16th January 1965.

In the matter of Messrs. K. B. Jethi & Co., 65 Benara Road, Howrah.

And

workmen represented by the Howrah Small Factories Workers' Union.

e humble petition of Gopal Chandra Patra-

respectfully sheweth–

That the present reference is pending before earned Tribunal and the name of the petitioner rs in the order of reference, dated the 16th January referred to above.

That the petitioner herein has got no dispute lng the subject matter of the present reference.

Your petitioner in the circumstances stated submits that a "no dispute" award be made by learned Tribunal so far as the petitioner herein oncerned.

The petitioner states that the authority, if any, to the Howrah Small Factories Workers' Union, ding its representation by any of its officers by etitioner is hereby revoked and cancelled.

ur petitioner, therefore, humbly prays that a "no te" award be made so far as the petitioner herein ncerned.

গোপালচন্দ্র পাত্র

lendra Nath Bose was identified by me who wrote r presence.

B. K. Jethi,
Partner, K. B. Jethi & Co.
1-6-65.

ক বি যেঠী কোং কনট্রাকটর।

গাত্র আমার নিকট উপস্থিত কাজ করিতেছে।

ন্দ্র নাথ বোস।

P. BASU,
Judge, Sixth Industrial Tribunal.
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

matter of Order of Reference No. 211-I.R./IR/ L-176(B)/64, dated the 16th January 1965.

matter of Messrs. K. B. Jethi & Co., 65 Benaras ad, Howrah

And

workmen represented by the Howrah Small ories Workers' Union.

humble petition of Biswanath Das —

espectfully sheweth—

That the present reference is pending before this l tribunal and the name of the petitioner appears order of reference, dated the 16th January referred to above.

That the petitioner herein has got no dispute ng the subject-matter of the present reference.

Your petitioner in the circumstances stated submits that a "no dispute" award be made learned Tribunal so far as the petitioner herein rned.

4. The petitioner states that the authority, if any, given to the Howrah Small Factories Workers' Union, regarding its representation by any of its officers by the petitioner is hereby revoked and cancelled.

Your petitioner, therefore, humbly prays that a "no dispute" award be made so far as the petitioner herein is concerned

Biswanath Das

Biswanath Das was identified by me who wrote in my presence

B. K. Jethi,
Partner, K. B. Jethi & Co.
1-6-65.

আমি কে বি জেঠী কোম্পানীতে উপস্থিত কাজ করিতেছি।

Biswanath Das
1-6-65.

P. BASU,
Judge, Sixth Industrial Tribunal.
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Filed by
B. K. Jethi, Partner,
K. B. Jethi & Co.,
1-6-65.

In the matter of Order of Reference No. 211-I.R./IR/ 10L-176(B)/64, dated the 16th January 1965

And

In the matter of Messrs. K. B. Jethi & Co., 65 Benaras Road, Howrah

And

Their workmen represented by the Howrah Small Factories Workers' Union.

The humble petition of Banamali Paul -

Most respectfully sheweth-

1. That the present reference is pending before this learned Tribunal and the name of the petitioner appears in the order of reference, dated the 16th January 1965, referred to above

2. That the petitioner herein has got no dispute including the subject-matter of the present reference.

3. Your petitioner in the circumstances stated above submits that a "no dispute" award be made by this learned Tribunal so far as the petitioner herein is concerned.

4. The petitioner states that the authority, if any, given to the Howrah Small Factories Workers' Union regarding the representation by any of its officers by the petitioner is hereby revoked and cancelled.

Your petitioner, therefore, humbly prays that a "no dispute' award be made so far as the petitioner herein is concerned

এই কাগজে যাহা ইংরাজীতে লেখা আছে তাহা আমাকে বাংলায় বুঝাইয়া দেওয়ায় আমি সব বুঝিয়া সই করিলাম।

ইতি

শ্রীবনমালী পাল

২৫।৫।৬৫

আমার সম্মুখে সব বুঝিয়া সই করিলেন।

ইতি

বিশ্বনাথ বসু

২৫।৫।৬৫

P. BASU,
Judge, Sixth Industrial Tribunal.
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Filed by
B. K. Jethi, Partner,
K. B. Jethi & Co.
1-6-65.

In the matter of Order of Reference No. 211-I.R./IR/10L-176(B)/64, dated the 16th January 1965

And

In the matter of Messrs. K. B. Jethi & Co., 65 Benaras Road, Howrah

And

Their workmen represented by the Howrah Small Factories Workers' Union.

The humble petition of Pulin Behari Paul—

Most respectfully sheweth—

1. That the present reference is pending before this learned Tribunal and the name of the petitioner appears in the order of reference, dated the 16th January 1965, referred to above.

2. That the petitioner herein has got no dispute including the subject-matter of the present reference.

3. Your petitioner in the circumstances stated above submits that a "no dispute" award be made by this learned Tribunal so far as the petitioner herein is concerned.

4. The petitioner states that the authority, if any, given to the Howrah Small Factories Workers' Union regarding the representation by any of its of officers by the petitioner is hereby revoked and cancelled.

Your petitioner, therefore, humbly prays that a "no dispute" award be made so far as the petitioner herein is concerned.

এই কাগজে যাহা ইংরাজীতে লেখা আছে তাহা আমাকে বাংলায় বুঝাইয়া দেওয়ায় আমি সব বুঝিয়া সই করিলাম।

পুলিন বিহারী পাল। ২৫।৫।৬৫

আমার সম্মুখে সব বুঝিয়া সই করিলেন।

বিশ্বনাথ বসু ২৫।৫।৬৫

P. BASU,
Judge, Sixth Industrial Tribunal.
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Filed by
B. K. Jethi, Partner,
K. B. Jethi & Co.
1-6-65.

In the matter of Order of Reference No. 211-I.I
10L- 176(B)/64, dated the 16th January 19

And

In the matter of Messrs. K. B Jethi & Co., 65 B Road, Howrah

And

Their workmen represented by the Howrah Factories Workers' Union.

The humble petition of Ratan Chandra Paul—

Most respectfully sheweth—

1. That the present reference is pending this learned Tribunal and the name of the pet appears in the order of reference, dated the 16th J 1965, referred to above.

2. That the petitioner herein has got no d including the subject-matter of the present refe

3. Your petitioner in the circumstances stated submits that a "no dispute" award be made b learned Tribunal so far as the petitioner her concerned

4. The petitioner states that the authority, i given to the Howrah Small Factories Workers' regarding the representation by any of its by the petitioner is hereby revoked and cancel

Your petitioner, therefore, humbly prays "no dispute" award be made so far as the pet herein is concerned.

আমার ইংরাজী অর্থ বাংলায় বুঝিয়া দেয়ায় আমি সব বু করিলাম। ইতি—শ্রীরতনচন্দ্র পাল। ২২।৫।৬৫

P. BASU,
Judge, Sixth Industrial Tr
2-6-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Filed by
B. K. Jethi, Partner,
K. B. Jethi & Co.
1-6-65.

In the matter of Order of Reference No. 211-I
10L-176(B)/64, dated the 16th January

And

In the matter of Messrs. K. B. Jethi & Co., 65 B Road, Howrah

And

Their workmen represented by the Howrah Factories Workers' Union.

The humble petition of Biswanath Bose—

Most respectfully sheweth—

1. That the present reference is pending this learned Tribunal and the name of the pet appears in the order of reference, dated the January 1965, referred to above.

2. That the petitioner herein has got no dispute including the subject-matter of the present reference.

3. Your petitioner in the circumstances stated above submits that a "no dispute" award be made by this learned Tribunal so far as the petitioner herein is concerned.

4. The petitioner states that the authority, if any, given to the Howrah Small Factories Workers' Union regarding its representation by any of its officers by the petitioner is hereby revoked and cancelled.

Your petitioner, therefore, humbly prays that a "no dispute" award be made so far as the petitioner herein is concerned.

And your petitioner as in duty bound shall ever pray.

Explained by me in Bengali the contents of this petition to the petitioner Shri Biswanath Bose who having understood the same signed in my presence.

J. D. Mukherjee,
20-5-65.
শ্রীমান বিশ্বনাথ বসু।
২০।৫।৬৫

P. BASU.
Judge, Sixth Industrial Tribunal.
2-6-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 2184-I.R./IR/10L-51/62.—15th June 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 7812-I.R./IR/10L-263/61, dated the 15th December 1961, the industrial dispute between Messrs. Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta-11, and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta-11, and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11, referred under G.O. No. 7812-I.R./IR/10L-263/61, dated the 15th December 1961. (Case No. VIII-391/61.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge.

By Order No. 7812-I.R./IR/10L-263/61, dated the 15th December, 1961, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta-11, and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11, regarding the matter specified in the schedule to the Third Industrial Tribnal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Bonus for the year 1960-61.

The Government of West Bengal made this reference under section 10 of the Industrial Disputes Act, 1947, for adjudication of an industrial dispute between Messrs. Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta-11 (hereinafter be referred to as the Company), and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference notices were issued to both the parties calling upon them to appear and file written statements of their cases which they complied. Subsequently, the Union took several adjournments on the ground of detention of the learned Advocate who was entrusted with the case. Ultimately however, the dispute has been amicably settled on the terms incorporated in a Memorandum of Settlement signed by the learned representatives of the parties on 31st of May 1965. On that very day, both parties have also filed a joint petition before this Tribunal, reporting the settlement and enclosing the Memorandum of Settlement. I have persued the terms of settlement which appear to be fair and reasonable. So the terms of settlement are accepted and an award is made on compromise in terms of the Memorandum of Settlement which, along with the joint petition of the date,do form part of the compromise award as annexures thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge.
4-6-65.

JITENDRA NATH MANDAL, Judge,

Third Industrial Tribunal.
4-6-65.

ANNEXURES

BEFORE SHRI J. N. MANDAL, JUDGE,
THE THIRD INDUSTRIAL TRIBUNAL,
WEST BENGAL

In the matter of Reference No 7812-I R./IR/10L-263/61, dated 15th December 1961

And

In the matter of an industrial dispute

Between

Messrs. Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta-54

And

Their workmen represented by Orient Fan Mazdoor Union, 2/1 Ghore Bibi Lane, Calcutta-54

The humble joint petition of Messrs Orient General Industries Ltd., and their workmen represented by Orient Fan Mazdoor Union mentioned herein above

Most respectfully sheweth

1. That in respect of the present matter of both the company and its workers as well as the Union have come to an amicable settlement over the dispute mentioned in the Order of Reference dated 15th December 1961 A copy of the said Memorandum of Settlement is enclosed herewith

2. The parties herein humbly submit that in view of the terms of settlement referred to above a "no dispute" award be made incorporating the terms of the said settlement

Your petitioners therefore jointly pray for an order that a "no dispute" award be made incorporating the terms of the Memorandum of Settlement, copy where of is annexed hereto and marked "A" to be treated as a part of the "no dispute" award.

Your petitioners as in duty bound shall ever pray

Dated the 31st May 1965

For Orient General Industries Ltd
Illegible.
Chief Officer

For the Orient Fan Mazdoor Union :
Sukdeb Chakraborty, General Secretary
Bibek Ghosh Secretary

J. N. MANDAL, Judge,
Third Industrial Tribunal,
4-6-65.

"A"

MEMORANDUM OF SETTLEMENT

Names of the parties :

(1) Messrs. Orient General Industries Ltd 6 Ghore Bibi Lane, Calcutta-54.
and
(2) Their workmen represented by Orient F Mazdoor Union, 2/1 Ghore Bibi Lan Calcutta-54.

Short recital of the case :

Whereas an industrial dispute is pending befo the learned Third Industrial Tribunal relating Bonus as referred to in the Order of Reference N 7812 I R./IR/10L-263/61, dated the 15th Decemb 1961, issued by the Government and whereas t workmen are being represented by Orient Fan Mazdo Union 2/1 Ghore Bibi Lane, Calcutta-54, before t said Third Industrial Tribunal and whereas all t workmen have authorised the said Union to negotia and settle the said claims of bonus pending before t said Industrial Tribunal;

And whereas the parties hereinafter mutual negoti tions have amicably settled all claims of bonus bein the subject matter of the said reference it is hereb mutually agreed and declared by the parties as follows

Terms of settlement :

1 It is agreed between the parties herein tha only those workers who having completed one year c continuous service on the 30th September 1961 an also having their names in the Muster Roll of th Company on the 15th October 1961 will be entitled t one month's basic wages at the rate prevailing at tha time as bonus for the year 1960-61, in full and fina settlement of all types of claims of bonus for the year 1960-61 including the subject matter of the claims for bonus at present pending before the said Third Industrial Tribunal as referred to above. Provided however that the quantum of bonus for other workers whose names appear in the Muster Roll on the 15th October 1961 shall be as follows depending upon the number of days employed by a worker during the relevant period

(a) More than six months service but less than one year- Half month's basic wages
(b) More than three months but less than six months One quarter of a month's basic wages

2 That the abovementioned payments shall be offered by the Company within 15 days from the of the present Agreement

3. That the parties hereby agree to make a joint petition before the learned Third Industrial Tribunal for making a "no dispute" award relating to the said Order of Reference, dated the 15th December 1961 incorporating the terms of the present settlement as a part thereof. In case no joint petition is filed within three days from the date of the present agreement the Union and the workmen agree that the Company by virtue of the provisions of the present settlement and

uthority given hereby make a petition before iid Third Industrial Tribunal for a "no dispute" l as referred to above.

For Orient General Industries Ltd.
M. L. Bhattar,
Ch ef Officer

Witness :
Illegible.
31-5-65.

'he Orient Fan Mazdoor Union:
deb Chakraborty, General Secretary.
ek Ghosh, Secretary,

Witness :
Illegible
31-5-65.

l 31st May 1965.

J. N. MANDAL,
Judge.
Third Industrial Tribunal.
4-6-65.

By order of the Governor,

S. C MUKHERJEE,
Asst. Secy.

p 2176-I.R./IR/10L-89(A) 61 —15th June 1965 — hreas under the Government of West Bengal, bur Department, Order No. 3521-I.R./IR/10L-89 61, dated the 23rd August 1963, the industrial dis- between Messrs. Carl Ohmes & Co. (India) Private . 28 Waterloo Street, Calcutta-1 (factory at No. Joalpara Road, Dhalipara, Behala, Calcutta-34) their workmen represented by Carl Ohmes Mazdoor n. 455A Diamond Harbour Road Calcutta-34, ding the issues mentioned in the said order being ers specified in the third schedule to the Industrial utes Act, 1947 (XIV of 1947) was referred for hcation to the Third Industrial Tribunal,

d whereas the said Third Industrial Tribunal has itted to the State Government its award on the industrial dispute ;

w, therefore, in pursuance of the provisions of n 17 of the Industrial Disputes Act, 1947 (XIV of , the Governor is pleased hereby to publish iid award as shown in the annexure hereto.

ANNEXURE

) matter of an industrial dispute between Messrs. arl Ohmes & Co. (India) Private Ltd., 28 Waterloo treet, Calcutta-1 (factory at No. 38 Goalpara oad, Dhalipara, Behala, Calcutta-34), and their orkmen represented by Carl Ohmes Mazdoor nion, 455A Diamond Harbour Road, Calcutta-34, eferred under G. O. No. 3521-I.R./IR/10L-89(A) 1, dated 23rd August 1963. (Case No. VIII-172/ 3.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge

Appearances

For the Company : Shri K. K. Maitra, Advocate.

For the Union : Shri Patit Paban Pathak.

By Order No. 3521-I.R./IR/10L-89(A)/61, dated the 23rd August 1963, the Government of West Bengal in the Labour Department, referred under Section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Carl Ohmes & Co. (India) Private Ltd., 28 Waterloo Street, Calcutta-1 (factory at No. 38 Goalpara Road, Dhalipara, Behala, Calcutta-34) and their workmen represented by Carl Ohmes Mazdoor Union, 455A Diamond Harbour Road, Calcutta-34, regarding the matter specified in the schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

(1) Bonus for the year 1962.

(2) What relief, if any, are the employees entitled to for the lock-out period, i.e., from 19th September 1962 to 19th November 1962 ?

This is a reference under section 10 of the Industrial Disputes Act, made by the Government of West Bengal, for adjudication of an industrial dispute between Messrs. Carl Ohmes & Co. (India) Private Ltd., 28 Waterloo Street, Calcutta-1 (factory at No. 38, Goalpara Road, Dhalipara, Behala, Calcutta-34), hereinafter be referred to as the Company, and their workmen represented by Carl Ohmes Mazdoor Union, 455A Diamond Harbour Road, Calcutta-34, hereinafter be referred to as the Union

In pursuance of notices issued from this Tribunal, both parties appeared and filed their written statements. Subsequently, however, I am glad to mention that the dispute under reference was amicably settled between the parties who filed a joint petition before this Tribunal on 31st of May 1965 praying for accepting the terms of settlement and passing an award on compromise. I have considered the terms of settlement annexed to the joint petition of the parties dated 31st of May 1965. The terms of settlement appear to be fair and reasonable. So I accept the terms and make an award on compromise. The joint petition and the terms of agreement do form part of the compromise award as annexures thereto.

Dictated and corrected by me
J. N. MANDAL, Judge.
4-6-65.

JITENDRA NATH MANDAL
Judge.
Third Industrial Tribunal.
4-6-65.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

between

Messrs. Carl Ohmes & Co. (India) Pvt. Ltd.
and
Their workmen represented by Carl Ohmes Mazdoor Union

(Vide Government Order No. 3521-I.R./IR/10L-89(A)/61, dated 23rd August 1963.)

The joint petition of parties most respectfully sheweth :

1. That the above dispute after protracted negotiations has been settled between the parties

2. That the terms of settlement are stated in annexure "A" attached to the petition.

3. In the circumstances, the parties pray that your honour will be graciously pleased to accept the said terms of settlement as just and fair and pass the award in terms thereof making the compromise petition as in annexure to the award. And for this act of kindness the parties as in duty bound shall ever pray.

A. K. Talukdar, Director 31-5-65 For the Company.

Shri Arun Kumar Roy, Assistant Secretary. 31-5-65. For the Union.

Patit Paban Pathak. 31-5-65.

J. N. MANDAL, Judge. Third Industrial Tribunal 4-6-65.

ANNEXURE "A"

Terms of Agreement

1. That the Company will pay and the workers will accept 35 days' total wages in full and final settlement of the issue of profit bonus for the year 1962, pending adjudication before the Tribunal. This will not form any precedent for the future year.

2. The workers' claim of pay for the period of lock-out from September 1962 to 19th November 1962 is here by withdrawn.

3. That the workmen who were in roll on 19th September 1962 will be entitled to the said benefit.

4. That the said payment will be made to the workmen by 30th June 1965.

5. The above dispute is thus settled between parties once for all

A. K. Talukdar, Director. 31-5-65. For the Company.

Shri Arun Kumar Assistant Secreta 31-5-65. For the Union

Witness:

Patit Paban Pat 31-5-65.

J. N. MANDA Judge, Third Industrial Trib 4-6-65.

By order of the Gove S. C. Mukherjee, Asst

No. 2111-I.R./IR/11L-349/63.—11th June 19 Whereas under the Government of West Labour Department, Order No 5038-I.R./IR 349/63, dated the 11th December 1963, the indu dispute between Messrs. B. S & Co., Nagra P.O. Nagrakata, district Jalpaiguri, and their wor employed in their Plywood Mill at Nagrakata sented by (1) Shri Rathindra Kr. Dey (2) Shri Bhowmik, (3) Shri Mongra Bhagol and (4) Shri Ghose, C/o the Rastriya Cha Mazdoor Congress, guri, regarding the issues mentioned in the said being matters specified in the second schedule Industrial Disputes Act, 1947 (XIV of 1947) referred for adjudication to the Third Indu Tribunal;

And whereas the said Third Industrial Tri has submitted to the State Government its awar the said industrial dispute;

Now, therefore, in pursuance of the provisio section 17 of the Industrial Disputes Act, 1947 (X 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between M B. S. and Co., Nagrakata, P.O. Nagrakata, di Jalpaiguri, and their workmen employed in Plywood Mill at Nagrakata, represented by (1) Rathindra Kr. Dey, (2) Shri Naren Bhow (3) Shri Mongra Bhagol and (4) Shri Ranjit G C/o the Rastriya Cha Mazdoor Congress, Jalpa (Case No. VIII-307 of 63.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

AWARD

By Order No. 5038-I.R./IR/11L-349/63, dated the 4th December 1963, the Government of West Bengal, the Labour Department, referred under section 10 the Industrial Disputes Act, 1947, the industrial dispute between Messrs. B. S. & Co., Nagrakata, P. Nagrakata, district Jalpaiguri, and their workmen employed in their Plywood Mill at Nagrakata, represented by (1) Shri Rathindra Kr. Dey, (2) Shri Naren Bowmick, (3) Shri Mongra Bhagol and (4) Shri Ranjit Ghose, C/o the Rastriya Cha Mazdoor Congress, Jalpaiguri, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-IR/1R/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

Whether transfer of Shri Pulish Singh is justified? what relief if any, is he entitled?

Whether the management was justified in stopping payment to Shri Pulish Singh from 6th April 1963 ? what relief, if any, is Shri Pulish Singh entitled to?

This is a reference under section 10 of the Industrial Disputes Act by the Government of West Bengal for adjudication of an industrial dispute existing between Messrs B. S. & Co., Nagrakata, district Jalpaiguri, (hereinafter be referred to as the company), and their workmen employed in their Plywood Mill at Nagrakata, represented by (1) Shri Rathindra Kr. Dey, (2) Shri. Naren Bhowmick, (3) Shri Mangra Bhagol and (4) Shri Ranjit Ghose, C/o the Rastriya Cha Mazdoor Congress, Jalpaiguri (hereinafter be referred to as the representatives of the workmen).

Both parties appeared in pursuance of notices issued by this Tribunal and filed their written statements. Subsequently the workman Pulish Singh sent a petition by post to this tribunal which was received on 5th April 1965, reporting that he has already amicably settled the dispute with the employer and he has since tendered resignation which has been accepted by the employer. He has prayed in that petition for a "no dispute" award. In spite of this petition the representatives of the workmen were given an opportunity to report the bona fides or otherwise of the reported settlement. But the representatives failed to appear and did not take any step whatsoever. On the contrary, the learned Advocate appearing for the Company has filed a petition to state that the dispute has already been settled with the workman out of Court and in terms of the settlement the workman has already received payment of Rs. 300 from the Company by granting a stamped receipt. I have perused the stamped receipt and also a copy of the petition by which he has prayed for a "no dispute" award in consideration of his amicable settlement with the employer. Therefore, I am convinced that the dispute under reference is no longer in existence and as such I make a "no dispute" award.

This is my award.

Dictated and corrected by me.
J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
31-5-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2192-I.R./IR/10L-176(A)/64.—16th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4429-I.R./IR/10L-176(A)/64, dated the 22nd September 1964, the industrial dispute between Messrs. K. B. Jethi & Co., 65 Benaras Road, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C/o Sri Anadi Das, M.L.A., Dasnagar, Howrah, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947) the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. K. B. Jethi and Co., 65 Benaras Road, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C/o Shri Anadi Das, M.L.A., Dasnagar, Howrah. (Case No. VIII-279 of 64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present :

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

For the Union : Shri Anadi Das, President.
For the Company : Shri J. D. Mukherjee, Advocate.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 4429-I.R./IR/10L-176(A)/64, dated the 22nd September, 1964.

Issue

Whether the termination of employment of Shri Kashinath Bose is justified? To what relief, if any, is he entitled?

The parties appeared before the Tribunal in response to notices issued to them and filed their respective written statements in due course.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 29th May 1965. On that date, the parties filed a joint petition stating that the dispute under reference had been amicably settled and the dispute had thereby ceased to exist and accordingly praying for a "no dispute" award.

I have considered the joint petition. It is signed by the concerned workman himself and the President of the concerned Union and also a Partner of the employer Company. I am satisfied that the dispute has been amicably settled out of court and so the joint petition should be accepted and acted upon.

In the result, I make a "no dispute" award in the case in terms of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure "A".

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
3-6-65.

ANNEXURE "A"

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of order of reference No. 4429-I.R./I.R./10L-176(A)/64, dated the 22nd September 1964

And

In the matter of Messrs. K. B. Jethi & Co. and their workmen.

The humble joint petition of Messrs. K. B. Jethi & Co. and Shri Kashi Nath Bose -

Most respectfully sheweth.—

1. That in terms of the abovementioned Reference the following issues have been referred to for adjudication :

(*i*) Whether the termination of employment of Shri Kashi Nath Bose is justified?
(*ii*) To what relief, if any, is he entitled?

The workman concerned, Shri Kashi Nath Bose and the Company, Messrs. K. B. Jethi & Co., after mutual negotiations have settled out of court the subject matter of the present dispute before this learned Tribunal.

2. That in the circumstances stated hereinabove, it is jointly submitted that a "no dispute" award be made in respect of the present reference incorporating that the workman concerned has settled the subject matter of the dispute with the Company.

Your petitioners, therefore, jointly pray that a "no dispute award" be made stating that the workman concerned Shri Kashi Nath Bose has got no dispute with the company relating to the subject matter of the present reference.

Your petitioners, as in duty bound, shall ever pray.

Calcutta, the 20th May 1965.

Kashi Nath Bose,
20-5-65.

Anadi Das,
President, Howrah Small Factories Workers' Union,
29-5-65.

Witness :
Biswanath Bose
20-5-65.

S. K. RAY,
Judge,
Seventh Industrial Tribunal
3-6-65.

By order of the Governor
S. C. MUKHERJEE.
Asst. Secy

No. 2112-I.R./IR/11L-502/63.—11th June 1965.—Whereas under the Government of West Bengal Labour Department, Order No. 224-I.R./IR/11L-502/63 dated the 24th January 1964, the industrial dispute between Messrs. the Brahmachari Research Institute (Private) Ltd., 82/3A Cornwallis Street, Calcutta-4, and their workmen represented by the Brahmachari Research Institute Karmachari Samity, 82/3 Cornwallis Street, Calcutta-4, regarding the issues mentioned in the said order being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. the Brahmachari Research Institute(Private) Ltd., 82/3A Cornwallis Street, Calcutta-4, and their workmen represented by the Brahmachari Research Institute Karmachari Samity, 82/3 Cornwallis Street, Calcutta-4. (Case No. 21 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

sent for the Company : Shri B. K. Mukherji, Advocate.

the Union : Shri Patit Paban Pathak, an officer of the Union.

he above industrial dispute was referred to this unal under section 10 of the Industrial Disputes , 1947, by Government Order No. 224-I.R./IR/11L-/63 dated the 24th January 1964, for adjudication n the following issues.

Issues

(1) Revision of grades and scales of pay.
(2) Dearness allowance.

fter receipt of the reference from Government on January 1964, usual notices were issued to the s fixing 25th February 1964, for their appearance for filing written statement by the Union. The pany entered appearance on 25th February 1965, none appeared on behalf of the Union and the case adjourned till 10th March 1965, for filing written ement by the Union. The Union filed its written ement on 26th February 1964, and after several uments taken by the Company, it filed written ment on 13th July 1964. The case was fixed for ng on 18th January 1965, and after several adjourn-ts on the prayer of the parties, the case was fixed earing on 28th May 1965. On 27th May 1965 the es put in a joint petition of compromise stating n that all disputes between them had been amicably d on terms and conditions embodied in Annexure A e petition. The terms of compromise as embodied nnexure A to the petition of compromise appear to quite fair and reasonable. I am satisfied that has been a bona fide settlement of the disputes en the parties on terms contained in Annexure the petition of compromise, and there is no sub-ng dispute between them for adjudication. I rdingly make a compromise award as prayed by the parties, and the petition of compromise along Annexure A to it be made part of the award as ndix I

his is my award.

ated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
31-5-65.

APPENDIX I

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. The Brahmachari Research Institute (Private) Limited

And

Their workmen, represented by the Brahmachari Research Institute Karmachari Samity (West Bengal Government Labour Department Order No. 224-I.R./IR/11L-502/63, dated 24th January 1964).

The humble joint petition of the parties abovenamed –

Most respectfully sheweth—

1. That the parties have amicably negotiated a settlement, which is enclosed and marked Annexure A.
2. That as a result of the terms of settlement as incorporated in the said Annexure all the disputes in existence between the parties over the issue referred to this Tribunal for adjudication have been fully and finally settled.
3. That the parties, therefore, jointly pray that the Tribunal may be pleased to make an award disposing of the reference on the basis of the settlement enclosed as Annexure A to this joint petition and incorporating the same as the part of the Award.

And your petitioner as in duty bound shall ever pray.

For the Company [The Brahmachari Research Institute (P) Ltd.]
Illegible,
Mg. Director.
26-5-65.

For the Workmen (*For* The Brahmachari Research Institute Karmachari Samity)
Patit Paban Pathak
Secretary.
26-5-65.

Witness :
(1) Guni Pada Dutta
(2) B. K. Mukherji
26-5-65.

ANNEXURE A

Agreement between The Brahmachari Research Institute (Private) Ltd. (hereinafter to be called as the Company) and the workmen represented by The Brahmachari Research Institute Karmachari Samity (hereinafter to be called as the Union.)

From about the middle of 1962, the Union had been approaching the Management for the revision of grade

and scale and D A. The present grade and scales were fixed up in 1949 and were confirmed by the Industrial Tribunal in 1954 in connection with another dispute. The D.A. was also revised in 1960 through an Award of Tribunal. As no settlement could be arrived at, the matter was referred to the Labour Directorate in 1963 and the Company informed the Directorate that it was not possible for them to change the D.A. and/or grade and scale.

In September 1963, the Company felt that they were not getting the maximum output from certain departments and the units of production for different departments were too low and could be completed within two to three hours. The Company had been so long paying extra wages for extra units of production in different departments. It was noted that the workers in certain departments were completing two units of work or more within the fixed working hours and were being paid one day's wages for the second units as overtime or extra wages. The Company informed the workers verbally that worker is supposed to give maximum production during the fixed working hours and any extra wages paid should be on the actual extra time worked. Certain departments accepted this principle but a few others did not. The Union, however, does not agree to this contention but maintains that the extra earnings in question were due to their extra efforts.

In course of a discussion with the Secretary of the Union over this matter, the Management pointed out that it is willing to increase pay and D A. of the workers to a reasonable extent if the working hours are increased from 30½ hours to 42½ hours per week. After prolonged discussion both the parties now agree to the following terms :

1. That the existing working hours will be increased from 30½ hours in a week to 42½ hours in a week and will be distributed as under for the present :

(*i*) Monday to Friday—9-30 a.m. to 1-30 p.m. and 2 p.m. to 5-30 p.m.

(*ii*) Saturday—9-30 a m. to 2-30 p m.

The Management, however, will have the right in consultation with the Union to change the timing of working hours if it is found to be convenient from the point of production; but in no case, it will be more than 42½ hours in a week.

2. Under the new working hours, workmen will give production as per details below per day (7½ hours)—

(*a*) Bottle washing, filling and sealing, considered as a single unit of 5 to 8 men

Production per head	..	340 bottles

(*b*) Injectible vials—Filling, sealing and capping—a single unit of 2 to 4 men—

Production per head	..	300 vials.

(*c*) Printing Batch Numbers, Date of Manufacture and Expiry on labels and cartons per machine—

5,000 impressions.

(*d*) Ampoule labelling and filling in boxes—

Labelling of 5,000 ampoules or filling 5,000 amp in appropriate boxes per head

(*e*) Ampoule filling and sealing work to be do three sets of men (2 in a set)—

1.	Water for Inj. 5 ml.	..	12,000 amp
2.	,, ,, ,, 10 ml.	..	10,500 ,,
3.	1 ml. amp. (Vit B1 or C)	..	10,500 ,,
4.	5 ml. amp. (Vit C or Cal or Glucose)	..	8,000 ,,
5.	Cal Gluconate 10 ml.	..	8,000 ,,
6.	Glucose 25 ml.	..	8,500 ,,

(*f*) Tablet filling in bottles work per head, incl labelling and cartoning—

1.	1000 tab. bottle	..	35 bot
	500 ,, ,,	..	55 ,,
	250 ,, ,,	..	70 ,,
	100 ,, ,,	..	100 ,,
2	10 or 20 tab. tubes	..	200 tub

Note—If suitable counting machines are provided in the category will be suitably increased.

(*g*) Bottle labelling and packing complete per set of 4 persons—

(a)	Vitaferon 100 ml.	..	700 bott
(b)	,, 450 ml	..	400 ,,
(c)	Other 55, 100 or 110 ml.	..	1,200 ,,
(d)	Other 450 ml.	..	600 ,,

(*h*) Ampoule Checking Department- work per h

3,000 ampoules.

(*i*) Vials labelling and packing per head—

Labelling	..	..	1,000 vial
Packing	..	..	600
Packing with Cellophene wrapping			300

(*j*) Manufacturing Departments including Ta Department

As much production as is possible to be within 7½ hours but such production will case be less than what is being given at pres within 6 to 7 hours per day.

3. That the Management will have the righ transfer any workman from any department to an department temporarily or permanently provided job allotted can be done by any workman of his st and category.

4. That the increase of output will eliminate necessities of obtaining extra production in ce departments through temporary or casual workers as such the Company may terminate their ser as per law of the land.

5. That the existing wage structure will be revised under—

	Rs.	Scale Rs.	Rs.
(1) Laboratory Sectional incharges, Graduate Supervisors and Office Sectional incharges, Despatching Supervisors Stenographers	110	8	310
(2) Laboratory Supervisors, Graduate Laboratory Assistants, Bill-Clerks and U.D. Clerks	110	6	260
(3) Laboratory skilled workers, L.D. Clerks and Typists	70	5	195
(4) Semi-skilled (Bearers) ..	35	2	85
(5) Dearness and Bill Collectors	45	2.40	105

6. Basic wages of all workmen will be fitted in the new scale and grade after giving the workmen concerned their increment, due in May 1965, under the old scale of pay. Thereafter the increase of 20 per cent. will be added to their wage but in no case the wages of any workmen will be fixed under this clause which would exceed the amount which he would have received on point to point adjustment in the present scale according to his years of service. If however, any workmen's wages thus fixed is found below the exact amount of the stage in which he is placed in new grade and scale, his wages will be pulled up to fit in the same. After fixation of basic wage in this manner, a workman whose service is more than 10 years will get one additional increment as per new grade and scale. In case a workman completes 35 years of service before reaching the maximum and if he is given extension he will enjoy the benefit of new grade and scale till he is retired.

7. That the existing D.A. will be revised as under—

(a) Up to the basic wage/salary of Rs. 150 per month —Rs. 50.

(b) Semi-skilled labour, Durwan, and Bill Collectors —Rs. 42.50.

(c) Over Rs. 150 to Rs. 250 basic wage/salary per month - 25 per cent. of the basic wage of Rs. 50 whichever is higher.

(d) Over Rs. 250 basic wage/salary per month— 22½ per cent. of the basic wage or Rs. 67 whichever is higher.

(e) The Company, however, will give a lump sum payment of Rs. 40 to workmen who will be in service on 1st July 1965 as an ex-gratia payment.

(f) The revision of D.A. thus fixed may be considered after one year from the date of this agreement.

8. *Allowances*—

(a) The Bill Collectors and Delivery Peons will get an outdoor allowance of Rs. 5 per month.

(b) Fixed allowance for the Office Staff which was meant for extra hours of work will be discontinued.

(c) Gas allowance, Machine allowance will continue as at present.

(d) Other allowances at present enjoyed by persons attached to laboratory excepting gas and machine allowances will be discontinued.

(e) In case a person who would be enjoying machine or gas allowance is transferred to a department where there is no work with gas or machine, such allowance will be discontinued.

9. This agreement will come into effect from 1st July 1965 and will remain in force for three years.

10. The next increment will be due on 1st April 1966.

11. The terms contained in previous agreements and Awards regarding Retirement, Leave Rules, Gratuity, etc., which has not been specifically included will remain in force.

The Brahmachari Research Institute (P) Ltd.
ILLEGIBLE.
Mg. Director.
26-5-65.

For The Brahmachari Research Institute
Karmachari Samity,
Pasupati Pathak,
Secretary.
26-5-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2173-I.R./IR/8L-5(D)/64.—15th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3194-I.R./IR/8L-5(D)/64, dated the 25th July 1964, the industrial dispute between Messrs. India Jute Co. Ltd. (Cotton Section), Serampore, Hooghly, and their workmen, represented by India Jute Cotton Workers' Union, 18 Dharmatala Lane, Serampore, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947(XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial disputes existing between Messrs. India Jute Co. Ltd. (Cotton Section), Serampore, Hooghly, and their workmen represented by India Jute Cotton Workers' Union, 18 Dharmatala Lane, Serampore, Hooghly. (Case No.203 of 1964)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJEE, Judge, Fifth Industrial Tribunal.

Present for the Company : Shri J. K. Ghosh, Advocate of Messrs. Orr. Dignam & Co., Solicitors.

Present for the Union : Shri Patit Paban Pathak, an officer of the Union.

The above industrial dispute was referred to the Fifth Industrial Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government order No. 3194-I.R./IR/8L-5(D)/64, dated the 25th July 1964, for adjudication upon the following issue :

Issue

Is the refusal of employment to the following workmen from 1st July 1963 justified. What relief, if any, are they entitled to ?

(i) Saraswati, (ii) Sita, (iii) Gangama, (iv) Matialoo, (v) Surekha, (vi) Sabitri, (vii) Tarini Prodhan, (viii) Jokhan Saha, (ix) Siuratana, (x) Nemai Gopal, (xi) Padma, (xii) Hari, (xiii) Rani Roy, (xiv) Subasini and (xv) Bate Ram.

After receipt of the reference from Government, usual notices were issued to the parties and they entered appearance and filed their respective written statements. The case of the Union may shortly be stated as follows :

Messrs. India Jute Company Limited, hereinafter referred to as the Company, is one of the biggest Jute Mills in West Bengal, and it also runs a unit of Cotton Textile Industry known as India Jute Company (Cotton Section), in the same premises and under the same management. There are about 1,250 workmen employed in the Cotton Section, and the workmen mentioned in the schedule to the order of reference worked for more than two years in the Reeling Department of the Cotton Section. They were engaged in work of a permanent nature and, in terms of the standing orders framed under the Cotton Textile Omnibus Award, they are all permanent employees of the Company. The Company, however, without any notice, or assigning any reason refused work to these workmen and some others on and from 1st July 1963. This arbitrary lay off by way of refusal of employment to these emloyees amounted to an unfair labour practice on the part of the Company. The matter was taken up by the Union and conciliation meetings were called, but the Company failed to attend the conciliation meetings, and all attempts to settle the disputes by conciliation fail It is alleged that there was no reason whatsoever refusing employment to the workers mentioned in t schedule to the order of reference, and this illegal a unfair act on the part of the Company was actuated a desire to victimise them. The Union has prayed for award directing the Company to take back all the workmen to work and also to pay them f compensation for the period of their forc unemployment.

The case of the Company as set forth in the writte statement shortly put is as follows :

The Company maintains a Reeling Departme which is a purely temporary department in the Cott Section. The work of the Reeling Section fluctuat considerably. On account of this fluctuation in t volume of work in this department, this departmen manned by temporary workers who are given emplo ment by rotation by badlies. The fifteen work concerned in this case are all temporary workmen as appear from the relevant registers. They are employ intermittently in the Reeling Department since 19 as and when their services were required. They w never employed continuously and none of them h completed one year's service continuously under t Company. Some of the workmen were given wo after 1st July 1963, and some of them are still work as temporary workmen. It is pleaded that none of t workmen mentioned in the issue to the reference entitled to any relief claimed by him, and their cla should be rejected.

Decision

Out of the 15 workmen involved in this case, t Union did not press the claim of (1) Tarini Prodhan a (2) Hari as Tarini Prodhan is now in the employment the Company, and Hari is dead. The case of the Uni is that the workmen mentioned in the issue under refe ence worked for more than two years in the Reelin Department of the Cotton Section, but the Compan without assigning any reason refused to give them wo on and from 1st July 1963. The Union has examine 2 workmen, P.W. 1 Jokhan Show and P.W. 2 Rani Roy The evidence of P.W. 1 is that he was appointed 16th February 1962 and this is also corroborated by t employment history card, Ext. C. P. W. 2 Rani Ro has also stated that she worked in the Reeling Depart ment from 1962 and her service card shows that s was appointed on 1st March 1962. None of these tw workmen, on their own evidence, completed two year service when they were refused employment on 1s July 1963. None of the other workmen has been exa mined by the Union to prove that he completed mor than two years' service at the time of the alleged refusa of employment to him on 1st July 1963. There canno be any doubt that refusal to give work to these workme on and from 1st July 1963, as alleged by the Union must be held unjustified only if it is proved that thes workmen are permanent workmen of the Company. I these workmen are on the other hand not permanent then refusal by the Company to give them work on an from 1st July 1963 cannot be held unjustified paragraph 2 of the written statement of the Union it stated that these workmen were entrusted with wo of a permanent nature, and in terms of the standi

ler framed under the Cotton Textile Omnibus Award, y are all permanent employees of the Company. is has, however, been denied by the Company in its tten statement. The Union wants to say that these kmen were employed in work of a permanent nature, they are all permanent employees under the Standing ers of the Company. It is therefore to be seen whether se workmen were employed in work of a per- nent nature, and whether they are permanent em- yees of the Company in terms of the Standing ers applicable to them. O.P.W. 1, Prafulla Kumar erji, the Chief Labour Officer of the Company, stated that the Reeling Department is a temporary artment and is liable to be abolished as soon as the becomes a composite one. This fact is also stated he written statement of the Company, and in view of evidence of O.P.W. 1, and in the absence of any lence on the side of the Union to the contrary, it be held that the Reeling Department is a temporary rtment. The next question to be considered and h is material in this case is whether these workmen permanent workmen of the Company. P. W. 1 an Show has admitted in his cross-examination there was no talk about the nature of his employ- t when he was employed in the Company. P.W. 2 i Roy has also not said that she was a permanent ker in the Company. The evidence of Jokhan Show, .1. is that during the period of his service he worked st continuously except for a day or two in some ths when no work was given to him. He has ver admitted that he did not receive any wages when he was absent on leave. P.W. 2 Rani Roy has admitted that she worked almost continuously pt for one or two days in a month when she was no work. She denied the suggestion that in som ths she worked for only seven or eight days during eriod of service. These two workers have admitted some times no work was given to them, and this indicates that they fare employed as temporary men The Company has produced the service cards ese workmen which have been marked Ext. C s. There cannot be any doubt about the genuine- of these documents, and it appears from these ments that P.Ws. 1 and 2 as also other workers in case were temporary workers, and they were oyed intermittently. The service records of these men show that they are temporary workmen not permanent workmen of the Company, ey allege. The Company has produced the dance registers for June 1963 (Exts. F and F-1) in these registers these workmen have been as temporay workers. The Company has produced the register of temporary and badli rs for 1964 (Ext. D), and this register shows that of the workmen involved in this case were given after July 1963, and also the number of days worked. P.W. 1 Jokhan Show has admitted he was employed for 2 months in October/Novem- 963 and this fact also goes to indicate that he was porary workman and was given work intermit- . The Union has mainly relied on the certified ing Orders of the Company to prove that these men are permanent workmen. A permanent man as defined in Appendix-8 to the Cotton e Award, published in the Calcutta Gazette, ordinary, on June 10, 1958, is a workman who en engaged on a permanent basis and includes e. According to the Standing Orders applicable in esent case, a workman can be treated as a perma- nent workman only if he has been engaged on a permanent basis. Thus, what is material to determine the status of a workman in this case is the nature of his appointment. There is much dispute about the number of days these workmen worked in a calendar year. But this fact is not material as a workman who is employed continuously for 240 days in a calendar year gets some benefits in the shape of Provident Fund, retrenchment compensation, leave, etc., but he does not automatically become a permanent workman. In the instant case the service records of these workmen show that they were employed intermittently, and there is no evidence to show that their appointments were made on a permanent basis. It is therefore difficult to accept the contention of the Union that these workmen are permanent workmen under the Standing Orders of the Company. I accordingly hold on a consideration of the materials on record that these workmen were not permanent workmen of the Company, but were temporary workmen who were given work intermittently. As these workmen have been proved to be temporary workmen, refusal to employ them on 1st July 1963 and subsequently, does not appear to be unjustified, and it cannot be said that the Company was actuated by any motive to victimise them. In the result, the workmen involved in this case are not entitled to any of the relieves prayed for.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJEE,
Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
31-5-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2183-I.R./IR/10L-18(A)/63.—15th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2168-I.R./IR/10L-18 (A)/63, dated the 12th June 1964, the industrial dispute between Messrs. Jessop & Co. Ltd., Central Labour Bureau, Dum Dum, Calcutta-28, and their workmen represented by Jessop Mazdoor Union, 8 Rishi Bankim Chandra Road, Dum Dum, Calcutta-28, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Jessop & Co. Ltd., Central Labour Bureau, Dum Dum, Calcutta-28, and their workmen represented by Jessop Mazdoor Union, 8 Rishi Bankim Chandra Road, Dum Dum, Calcutta-28. (Case No. 162/1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJEE, Judge, Fifth Industrial Tribunal.

Present for the Company : Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Association.

Present for the Union : Shri Ram Sen, Secretary of the Federation of Metal Engineering Workers' Union.

This industrial dispute between Messrs. Jessop & Co. Ltd., and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 2168-I.R./IR/10L-18(A)/63, dated the 12th June 1964, for adjudication upon the following issue :

Issue

Whether the fixation of basic pay of Shri Ramesh Chandra Banerji after his promotion to the post of an Assistant Supervisor is justified ? To what relief, if any, is he entitled ?

After service of notices on the parties concerned on receipt of the order of reference, both parties entered appearance and filed their respective written statements. The case of the Union, shortly sated, is that Messrs. Jessop & Co. Ltd., hereinafter referred to as the Company, is a large and prosperous engineering concern, and it employs about 12,000 workmen in its factory. Shri Ramesh Chandra Banerji worked as a welder in grade III for about 21 years, and his record of service was also satisfactory. His basic pay as a welder in grade III was Rs. 157 per month in April 1961, and the maximum grade he could reach was Rs. 202 per month. The Company, in consideration of his record of service, considered him fit for promotion, and he was promoted as Assistant Supervisor, and his basic pay was fixed at Rs. 125 which was less than his existing wages. The arbitrary fixation of his basic pay has resulted in loss of his income after promotion. As per usual practice prevailing in the Company, Ramesh Chandra Banerji should have been promoted as Assistant Foreman in grade II and his pay should have been fixed accordingly. A dispute was raised by the Union, and conciliation meetings were called, but to no effect and hence the present reference. The Union has prayed for fixation of a higher wages for the workman and other facilities for him with retrospective effect.

The Company has filed a written statement in re to the written statement of the Union. The c of the Company as set forth in its written statem may shortly be stated as follows :

Shri Ramesh Chandra Banerji was working as hourly rated workman on a basic rate of 145 p per hour. It is denied that his basic pay in 1961 w Rs. 157 per month. Pursuant to a scheme formulat by the Company, Ramesh Chandra was promoted an Assistant Supervisor in consideration of his leng of service and average workmanship. Shri Ban was drawing a total wage of Rs. 192 per month at time of promotion, and on promotion his emolume were fixed at Rs. 214 which was more that what he drawing before his promotion. His emoluments w not adversely affected in any way on account of promotion when his basic pay was fixed at Rs per month. Shri Banerji is getting Rs. 185 per mo as basic salary plus Rs. 110 as D.A. per month wh he could never expect to get even at the time of retirement as a welder. It is alleged that Shri Ban did not deserve promotion to grade II as Assist Foreman, and it cannot be said that his basic pay the workman fixed on promotion is arbitrary in view the fact that there was increase of his total emolum after his promotion as Assistant Supervisor.

Both parties adduced evidence both oral and do mentary, in support of their respective claims.

Decision

The only questioned involved in this case is whet the fixation of basic wages of Shri Ramesh Chan Banerji after his promotion to the post of an Assist Supervisor is justified. Ramesh Banerji is an old ployee of the Company having worked for more th 20 years. He was an hourly-rated workman and w working as a welder in April 1961 on a basic rate of pies per hour. He was promoted as an Assistant Sup visor in May 1961 and his basic pay was fixed at Rs per month besides a dearness allowance of Rs. 89 month. It has been contended on behalf of the Un that the monthly basic wages of Ramesh Chand Banerji while he was working as a welder in grade was Rs. 157 per month besides Rs. 65 as dearness allo ance, and fixation of Rs. 125 as basic wages on his pro tion as an Assistant Supervisor is, on the face of it, i proper and unjustified. It is further contended that t promotion of the workman resulted in financial los to him, and considered from this point of view it w really a demotion for him. As against this contenti raised on behalf of the Union, it is urged on behalf the Company that the basic wages of the workman w not Rs. 157 per month before his promotion per mont as incorrectly alleged, and the fixation of his ba pay at Rs. 125 per month on promotion to t post of an Assistant Supervisor cannot be said to arbitrary and unfair inasmuch as there was an increa in his total emolument after his promotion. The dispu between the parties is, in the first place, with rega to the basic wages of the workman before his promotio As I have already said, according to the Union, basic wages of Ramesh Banerji was Rs. 157 per mon

; Rs. 65 as dearness allowance which is, however, de-
l, by the Company. It is admitted on both sides that
workman was an hourly-rated workman on a basic
of 145 pies per hour, and calculated at this rate his
thly wages would come up to Rs. 157. According
he Union this amount should be taken as his basic
es, and fixation of his basic wages at Rs. 125
month on his promotion is ex facie unjustified.
s admitted by the workman that the wages of hourly-
d workers and also D.A. depend on the actual number
ays they work. He has further admitted that
could earn Rs. 157 as basic wages per month
working 240 hours in a month. It, there-
, necessarily follows that his monthly earnings
asic wages and dearness allowance would come down
case he worked less than 240 hours in a month.
the basic wages of the wokman was variable, accord-
to working hours, it cannot be said that his basic
es was Rs. 157 per month. It can at best be said
t he could earn Rs. 157 per month as basic wages
he worked for 240 hours in a month. O.P.W.1,
is the Deputy Personnel Officer of the Company,
stated that the average basic wages earned by
nesh Chandra Banerji during the period from 1st
1960 to 30th April 1961 was Rs. 136·48p. per
nth, besides Rs. 56·8p. as dearness allowance
month. His evidence stands unchallenged and it
lear from his evidence that the workman did never
Rs. 157 as basic wages per month during the year
mediately preceding his promotion. It has been
tended on behalf of the Union that the actual
e wages earned by the workman before his promo-
should not be taken into consideration in deciding
question of fixation of his basic wages after promo-
I do not accept this contention as sound. Even
ming that Rs. 157 was the basic wages of the work-
per month before his promotion besides Rs. 65
D.A., his total emoluments after his promotion
short by Rs. 8 per month as there was a substantial
ease in his dearness allowance after his promotion.
as been contended that as the issue under reference
fers only to fixation of basic wages, the total emolu-
nts of the workman after promotion should not be
en into consideration. This contention does not
ear to be well founded. The question whether a
kman has been benefited by his promotion or not
o be considered in terms of his total emoluments
ore and after his promotion. The fact that the basic
es of the workman in the instant case was fixed
Rs. 125 per month, taken by itself, does not appear
be justified, in view of the admitted fact that he
ed Rs. 136 and odd per month as basic wages. If
actual wages and dearness allowance earned by Shri
erji during one year immediately preceding his
motion is taken into consideration, then there was
loss of his total emoluments after his promotion to
post of Assistant Supervisor. If, on the other hand,
total emoluments before his promotion is taken to be
157 as wages and Rs. 65 as dearness allowance, then
total emoluments after his promotion which was fixed
Rs 214 fell short by Rs. 8 per month from of total
oluments before his promotion. The Company,
vever, granted the workman a special increment of
15 at the time of the annual increment in the
post. He was given an increment of Rs. 30
ead of Rs. 15 which was the annual increment for
new post to which he was appointed, at the time
annual increment fell due. This special increment
ply compensated his anticipated loss. The workman
concerned accepted the promotion to the new pos,
though he made complaints about the basic wage
fixed for the post. There is a scale of pay for the post
to which he was promoted and this scale of pay could
not be changed to suit a particular workman.
The Company obviously wanted to give the workman
some pecuniary benefit and that is the reason why he was
given a special increment of Rs. 15. It cannot therefore
be said that the Company acted mala fide in any way or
was unfair to the workman. By his promotion from
an hourly-rated workman to a monthly-rated workman
he undoubtedly became entitled so some benefits
attached to the new post. He is now drawing Rs. 185
as basic wages and Rs. 110 as D.A. per month, and he
could never earn this amount as a welder. Moreover,
he stands a chance of being promoted as a Supervisor.
Thus in view of the fact that by his promotion the work-
man became entitled to some benefits which were not
available to him as an hourly-rated workman, and also
the fact that there was an increase of his total emo-
lument by reason of a special increment given to him,
it cannot held that the fixation of his basic wages at
Rs. 125 per month is arbitrary or unjustified. I accord-
ingly hold that the fixation of basic wages of the workman
as made by the Company is justified, and he is entitled
to no relief.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
31-5-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No.2124-IR./I.R/10L-149(A)/64.—12th June 1965.—Whereas under the Government of West Bengal, Labour Department, order No.3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade Unions mentioned in list III of the said order on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Hari Prosad Turah, a workman of Messrs. Punjab Engineering Works,

32 Ram Krishna Samadhi Road, Calcutta-11, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Hari Prosad Turah, 187, Manicktala Main Road, Calcutta, against Messrs. Punjab Engineering Works, 32 Ramkrishna Samadhi Road, Calcutta-11. (Case No. 160/60 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Hari Prosad Turah, a workman of the Company O. P., Messrs. Punjab Engineering Works, complaining of his alleged wrongful, illegal and vindictive dismissal with effect from 20th June 1963 during the pendency of the adjudication proceedings of anot dispute between the Company and its workmen, refer to this Tribunal by G. O. No. 3537-I R., dated August 1962, and in contravention of the relevant p visions of section 33, Industrial Disputes Act.

On being served with the notice of the applicati the Company O. P. appeared and filed its written st ment. After necessary preliminary proceedings a some adjournments, the case was finally fixed for he ing on 20th April, 1965. On that date, there was appearance by or on behalf of the Company and step was taken on his behalf, though the Company's presentative was present. In order to give a furth chance to the workman to appear and prosecute application, the Tribunal *suo moto* adjourned the ca to 10th May, 1965, for hearing with the direction th if the applicant failed to appear on that date, the ca would be disposed of according to law. On 10th Ma 1965, there was again no appearance by or on behalf the workman and no step was taken on his beha though the Company's representative was present a ready for hearing. The Tribunal again *suo moto* a journed the case to 1st June, 1965, to give still one mo chance to the workman. On 1st June, 1965, there w again no appearance by or on behalf of the workm and no step was taken on his behalf, though the Co pany's representative was present and ready for hearin From the non-appearance of the applicant workma continuously since 20th April 1965, I hold that he not prosecuting the application and has given up t dispute raised in his application, which has there ceased to exist. Upon this position, the applicati should fail for non-prosecution and a "no dispute award should be made.

In the result, I dismiss the workman's applicatio under section 33A, Industrial Disputes Act, for no prosecution and make a "no dispute" award in th case.

S. K. RAY, Judge
Seventh Industrial Tribuna
3-6-65

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by the Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

o 2187-I.R., IR-IIL-144/64.—15th June 1965.

reas under the Government of West Bengal, Labour artment, Order No. 1706-I.R.-IR/IIL-144/64, dated 2nd May 1964, the industrial dispute between Messrs. kitt and Colman of India Ltd. (P.O. Box No. 9002) howringhee Road, Calcutta-16, and their work- represented by Reckitt and Colman Atlantis t) Karmachary Sangha, 32B, Judges' Court Road, tta-27, regarding the issue mentioned in the said being a matter specified in the second schedule e Industrial Disputes Act, 1947 (XIV of 1947) referred for adjudication to the Sixth Industrial nal ;

d whereas the said Sixth Industrial Tribunal has tted to the State Government its award on the ndustrial dispute ;

w therefore, in pursuance of the provisions of n 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

ANNEXURE

matter of an industrial dispute between Messrs. eckitt and Colman of India Ltd. (P.O. Box No. 902), 41 Chowringhee Road, Calcutta-16, and eir workmen represented by Reckitt and Colman lantis (East) Karmachary Sangha, 32B Judges' ourt Road, Calcutta-27. (Case No. VIII-118/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge.

Appearances :

For the Union, Shri Amar Prosad Chakravorty, Advocate, Shri A. Ch. Chakraborty, Counsel, and Shri Promotha Palit, Advocate.

For the Company : Shri J. N. Chatterjee, Legal Adviser, Indian Engineering Association.

AWARD

The Government of West Bengal by order No. 1706-I.R.-IR-IIL-144/64 dated the 2nd May 1964, had referred the following industrial dispute between Messrs. Reckitt and Colman of India Ltd., 41 Chowringhee Road, Calcutta-16, and their workmen represented by Reckitt and Colman Atlantis (East) Karmachary Sangha, 32B Judges' Court Road, Calcutta-27, to this Tribunal for adjudication.

Issue

Is the dismissal of Shri Kalo Roy justified ? To what relief, if any, is he entitled ?

After the service of the usual notice, the Union, viz, Karmachary Sangha, had filed written statement and

the employer had also filed the written statement. In the written statement filed on behalf of the workmen, it has been alleged that the Company had been carrying on business for the last 25 years, and had been manufacturing Robinson Barley, Robin Blue, Boot Polishes, etc., in its different units and factory and at the Chetla factory, and engages about 100 workmen. Though the Company is a reputed firm, it indulges in unfair labour practice and accordingly about a year ago, some workmen had formed a separate Union whose registration No. is 5454. The Company, however, did not like the formation of the new Union and had been recognising the other Union which was existing from before. Kalo Roy is a member of the new Union, and the Company had picked him up for the purpose of victimisation and also for the purpose of frustrating the workmen, so that they may not proceed with their demands. It is next alleged that on 4th April 1963 at about 9-15 p.m., Kalo Roy was going back home from the market and was intercepted by some workers belonging to the rival Union, and was severely beaten near the factory premises. He was rescued by local people and then he had reported the matter to the police-station. On the morning of 5th April 1963, Kalo Roy attended the factory and reported the matter of the previous night to the Personnel Manager Shri P. N. Chatterjee. At about 12 noon of that day the Company had issued a chargesheet to Shri Kalo Roy and had simultaneously suspended him on the alleged charge of assault and striking a fellow worker. Kalo Roy had given his reply on 7th April 1963 denying the allegations made in the chargesheet, dated 5th April 1963. By the letter, dated 8th April 1963, the Company asked Kalo Roy to attend the enquiry to be held on 10th April 1963. In that enquiry Kalo Roy was not allowed to be defended by the Union Vice-President and other witnesses and the Company however proceeded with the so called enquiry with picked men with a view to victimise Kalo Roy. The Company refused to give the copy of the enquiry report and was also unable to produce the enquiry report before the Conciliation Officer at a later date. The Company had dismissed Kalo Roy by its letter, dated 23rd April 1963. Thereafter, the Union wrote the letter, dated 29th April 1963, drawing the attention of the Hon'ble Minister of Labour and had also lodged protest against the action of the Company by its letter, dated 29th April 1963, which was addressed to the Assistant Mill Manager. As the conciliation proceedings failed due to the adamant and vindictive attitude of the Company the matter has been referred for adjudication to this Tribunal. It is prayed that Kalo Roy may be reinstated in service with all back wages for the period of forced unemployment.

The Company in its written statement had stated that the Company is all along been encouraging joint negotiation and collective bargaining through legal and constitutional means and had never indulged in unfair labour practice to frustrate the legitimate grievances of the workmen. The Company denies that it had tried to penalise the workmen in order to put a check on the normal activities of the workmen and alleges that the Company is not aware of the aims and objects or reasons for the formation of the new Union called the Karmachary Sangha. With regard to the alleged incident of 4th April 1963, the Company alleges that there was an altercation between 9-15 to 9-30 p.m. between Kalo Roy and Krishna Das (Kisto) and Kalo Roy had attacked Kisto on the pavement in front of the eastern gate of the mill causing bleed injury on his person. There was a preliminary enqui and, when it was found that there was a *prima fa* case for assault and riotous behaviour against K Roy, a chargesheet was issued to him and he was s pended pending enquiry. The Company further sta that there was a very fair and proper enquiry on 1 April 1963, that Kalo Roy was asked to appear the enquiry through a written notice, that Kalo R was given full opportunity to defend himself against charges at the time of the enquiry, and that the ent enquiry was conducted in his presence in strict com ance of the principles of natural justice. As there been a fair and proper enquiry and as the char had been brought home against Kalo Roy, Kalo R is not entitled to get any relief.

Decision

Before I proceed to discuss the evidence I shall re to the rulings to which my attention has been dra by the learned Advocate appearing for the workmen a by the learned representative appearing for the Co pany. The principle of law is well settled and it not necessary to refer in details to all the rulings this point. In the rulings reported in A.I.R. 19 S.C.-130-1958 (I) L.L.J., 260 (Indian Iron and St Co. *vs.* their workmen), A.I.R., 1963 S.C. 15 1963(II) L.L.J., 367 (Sur Enamel and Stamping Wo Ltd. *vs.* the workmen), 1963 (II) L.L.J., 452 (Khand Co. *vs.* its workmen), and A. I. R., 1964 S.C., 7 (Kesoram Cotton Mills Ltd. *vs.* Gangadhar), it has be held that in case of dismissal for misconduct, the t bunal does not act as a Court of appeal and will n substitute its own judgment for that of manageme and that in case of dismissal after enquiry by the dome tic tribunal, the industrial tribunal can interfere w such action of the management only on the followi grounds :

(a) where there has been want of good faith,

(b) where there is victimisation or unfair labo practice,

(c) where the management is guilty of basic err or violation of the principles of natural justic

(d) when on the materials, the findings are co pletely baseless and perverse.

Regarding the question of victimisation it has be held that the case of victimisation only arises wh the workman is innocent but is punished for dis ev the employer or where the workman is guilty of offence but the sentence is out of proportion and h been imposed only by reason of the fact that the e ployer was displeased [1960 (II) L.L.J., 175-Nation Tobacco Co. of India *vs.* Fourth Industrial Tribuna The finding is regarded to be perverse where it is finding which is not supported by any evidence or entirely opposed to the whole evidence adduced [19 (II) L.L.J., 772-Hamdard Dawakhana Wakf his workmen]. In the case reported in 1963 (I L.L.J., 367 it has also been held by their Lordsh of the Supreme Court that an enquiry cannot be sa to have been properly held unless-

(i) an employee proceeded against has been clear informed of the charges,

(ii) the witnesses are examined ordinarily in the presence of the employee in respect of the charges,

(iii) he is given a fair opportunity to examine witnesses including himself in his defence, if he so wishes on any relevant matter, and

(iv) the enquiring officer records his findings with reasons in his report.

It is also held that if there is no proper enquiry, the der of dismissal can be set aside and the tribunal can der reinstatement. In the case reported in 1963 (II) L.J. 371, it has also been held by their Lordships the Supreme Court that unless there are compelling asons to do so the normal procedure should be followed d all evidence should be recorded in the presence the workman. Their Lordships had referred to e previously decided case reported in 1963 (II) L.L.J., 2 In that case, it was observed that the statement witness in the presence of the workman charged th misconduct is likely to be cautious that in indus- al enquiries the question of *bona fide* and *mala fide* often at issue and this is the reason why domestic quiries must be held with scrupulous regard to the quirement of natural justice, that the enquiring officer so must record reasons for the conclusions and that e failure to record finding after holding enquiry would nstitute serious infirmity in the enquiry. In that se the Manager who held the enquiry did not record s finding. In that context, their Lordships had further served that if the enquiry is not found to be fair d proper, then the employer could lead evidence fore the tribunal and justify its action.

I shall now turn to discuss the evidence which had en adduced at the time of the domestic enquiry, and so the evidence regarding the finding of the en- uiring officer. But before I do so I shall notice a submission which has been made by the learned dvocate appearing for the workmen. It was urged Shri Chakraborty appearing for the workmen that e alleged incident between Kalo Roy and Kisto had ken place outside the factory premises at Chetla d therefore the management had no right to take any sciplinary action against Kalo Roy. Shri Chatterjee ppearing for the Company had submitted that the misconduct whether it was committed inside e factory or outside the factory, the mana ement is entitled to take disciplinary action against e concerned workman. Shri Chatterjee had referred e to the certified standing orders of the Company d has urged that even though the words "inside or tside the factory" are not specifically mentioned in e standing orders itself, still the management is titled to take action against the concerned workman garding the misconduct alleged against him. I all first of all refer to the standing orders to which y attention has been drawn by the learned representa- ve for the Company. Ext. G is the standing order d section 20 provides, *inter alia*, that assaulting, iking or threatening other workers is a misconduct d that drunkenness or riotous or disorderly behaviour ring working hours or any act subversive of disci- ne or efficiency is also a misconduct. I do not ree with Mr. Chatterjee that simply because the words nside and outside the factory" had not been mentioned, e management is authorised to take disciplinary tion even in case of a private quarrel and assault tside the factory. The learned lawyer for the mpany had referred me to the ruling reported in 961-62 (21 F.J.R., 93)—Dewan Badri Das *vs.* the dustrial Tribunal, Punjab. In that case, it was held that if the misbehaviour of responsible workmen even outside the premises of the concern or even when off duty, impaired the reputation of the concern, or was calculated to cause resentment against the same or unrest amongst the workers, the management is justified in treating that conduct as calculated to harm its reputation and as one being subversive of discipline. As there is no allegation in the present case that the alleged assault is calculated to cause resentment against the Company or to impair its reputation, or to create unrest amongst its workers, I do not think this ruling is applicable in the facts and circumstances of the present case. Incidentally, it may be pointed out that the incident there happened in the colony established by the employer for the employees. It was also observed that absence of the standing orders is not material, but the enquiry must be proper and impartial and that the hour and the place of incident are not very relevant matters in deciding the question as to whether a particular act of an employee is or is not within the ambit of the disciplinary jurisdiction of the employer. It appears to me that the alleged misconduct must have been some sort of relationship with the employment of the particular employee before the management can take disciplinary action against the concerned workman. I would refer to the ruling reported in A.I.R. 1965 S.C., 135 (Tata Oil Mills Co., Ltd. vs. their workmen). In that case, the standing orders itself provide for the fighting outside the factory, but their Lordships had said that the fighting must have rational relation with the employment of the assailant and the victim. I do not think that for any private quarrel which has no rational relation with the employment of the assailant and the victim the management is entitled to take disciplinary action against the concerned workman. Reference may also be made to the case reported in 1952 L.A.C. 337-1952 (II) L.L.J., 602 Air India Ltd. *vs* Lobo. The question now is whether there is such rational relationship with the employment of the assailant and the victim in the present case. The evidence before the domestic enquiry as recorded by O.P.W.1 Shri Manju Sen in the enquiry proceedings (Ext. H) shows that Kalo Roy demanded some loan from the Co-operative Society of the factory in respect of which Kisto was in-charge as his daughter was attacked with measles, and that as Kisto asked Kalo to come next morning, there was an altercation between them, and thereafter Kalo whipped out a knife from his trouser's pocket and plunged that knife on the left side of the belly of Kisto (vide evidence of Kisto Das and Sailen Chatterjee). It may be mentioned here that though Kalo Roy put certain question to Kisto Das, no question has been asked regarding the matters which had been referred to above. So far as Sailen Chatterjee is concerned, it would appear that Kalo Roy had put the specific question as to what was the subject matter of the quarrel between him and Kisto Das to Sailen Chatterjee, and Sailen Chatterjee had replied that the subject matter was a loan from the Co-operative Society which Kalo was insisting that Kisto should get it sanctioned. There was a further question by Kalo Roy to the effect that as no application for the loan from the Co-operative Society had yet been made, there could not be any question regarding the loan. The reply to that question of Sailen Chatterjee was that he did not know about the making of the application for the loan, but he had heard him (Kalo) insisting on Kisto's sanctioning the loan from the Co-operative Society. It would appear also that Kisto Das was subsequently

recalled and had stated that he is a member of the Board of Directors and also a co-ordinator representing Chetla factory employees and that he has to attend the meetings of the Board and get the loan applications of the Chetla members sanctioned in deserving cases. It is his further evidence that Kalo Roy did not file any loan application before the incident on 4th April 1963, that he had one of his loan applications sanctioned on emergency basis about two months ago, that Kalo Roy was asking on that date to have another emergency loan sanctioned on account of his daughter's measles and that it is the usual practice that the Co-ordinator should investigate the circumstances before an application for emergency loan is made or entertained. It also appears that Kalo Roy had declined to cross-examine Kisto Das any further after he was recalled. Apart from this evidence before the domestic enquiry, it would appear from the evidence of Kalo Roy himself (P.W. 1) before this Tribunal that there is a Co-operative Credit Society, that the workers get loans from that Society after making applications and he had received some loans himself, that one of the workers is a member of the Society, that the worker-member has to recommend the application for loan, that he is unable to say if in 1962 and 1963 Kisto was a worker-member of the Society, that when he had obtained the loan from the Society, Kisto Das had recommended his application for loan, and that he had obtained the loan not two or three years ago, but four years ago. O.P.W.2 Kisto Das had stated in his evidence before this tribunal that he was in charge of all the transaction relating to the Co-operative Society including the checking up of forms and that Kalo Roy had borrowed money previously through him and became last on 4th April 1963 for loan. At the time of cross-examination O.P.W. 2 had said that there are nine Directors which constitute the Board, that the Directors are to decide whether the application for loan should or should not be granted, that it is only when he signs the application that the money can be paid out, and that he represented the factory in the Board, and therefore, he had to be satisfied whether the loan had to be granted or not before the matter was raised in the meeting of the Board of Directors. So far as the question of the demand of loan on 4th April 1963 by Kalo Roy is concerned it would appear that there has been no cross-examination by the learned Advocate for the workman. There is also no cross-examination regarding the previous granting of loan at the instance of kisto Das to Kalo Roy. In the facts and circumstances which I have mentioned above, it appears to me to be absolutely clear that the alleged incident has some rational relation with the employment of the alleged assailant and the victim. I have therefore come to the conclusion that the management is entitled to take disciplinary action against the concerned workman for the alleged misconduct. The contention of Shri Chakraborty therefore on behalf of the wokman is overruled.

I shall now turn to discuss the question whether there has been a fair and proper enquiry into the alleged misconduct of Kalo Roy. Before referring to the charge-sheet the evidence at the time of the enquiry and the finding of the enquiring officer, it is necessary to refer to the written statement filed on behalf of the workman. In paragraphs 13 and 14 of the written statement filed on behalf of the Union, it has been alleged that there has been a show enquiry on 10th April 1963 in the factory premises, where the Union Vice-President and other witnesses were not allowed to defend Kalo Roy that the Company proceeded with the so called enquiry with its picked men with a view to victimise the workman, that the Company had refused to give the copies of the enquiry report to the Union and that the enquiry report was not even produced before the conciliation officer when asked for at a later date. These are the objections to the domestic enquiry which have been urged on behalf of the concerned workman. There is no allegation in these paragraphs that there has been violation of the principles of natural justice, or that the management is guilty of basic error, or that there has been want of good faith or that on the materials the finding is completely baseless and perverse. At the time of the opening, the learned advocate Shri Chakraborty had stated that this is a case of victimisation by the management. But in paragraph 16 of the written statement, it has been stated that there has been unfair labour practice. Whether there was really any victimisation or any unfair labour practice would be considered later on.

At this stage I would only point out that except on the grounds of victimisation or unfair labour practice the concerned workman had not challenged the enquiry proceeding or the report or any of the other grounds mentioned above. It will be convenient at this stage to refer also the submission made by Shri Chakraborty on behalf of the workman. He had urged that certain statements were made in writing by Hirendra Manna Kisto Das, Asta Manty, Sarlen Chakraborty and the durwan Bhim Bahadur, and that the copies of these statements were not made over to Kalo Roy before he was asked to cross-examine during the enquiry proceedings. So far as this particular question is concerned Shri Chatterjee appearing on behalf of the Company had pointed out that the enquiry proceedings will itself show that the questions were put at the time of the enquiry proceeding to each of these persons, and thereafter the statements were placed and therefore there cannot be any question of prejudice of the concerned workman. The argument of Shri Chatterjee was that as the evidence of the witnesses were taken in presence of the concerned workman, the failure to give copies of the prior recorded statements which, however were produced at the time of the enquiry cannot vitiate the enquiry itself. It appears to me that there is no force in the contention raised by Shri Chakraborty on behalf of the workman. The witnesses were examined in presence of the concerned workman and it will appear later on that the enquiring officer had proceeded on the basis of the oral evidence given before him and not on the basis of the prior recorded statements. In the circumstances, the ruling reported in A.I.R. 1964 S.C., 708—1963 (II) L.L.J., 371 (Kesoram Cotton Mills *vs.* Gangadhar) is not applicable. In that case their Lordships of the Supreme Court had observed that the copies of the statements of witnesses who were not examined in chief fully at the enquiry should be made over at least two days before the enquiry is to begin and that the principle of natural justice is violated, where the prepared statements were read over to the workman charged and they were asked then and there to cross-examine the witnesses. As mentioned earlier, the facts are entirely different here. No reliance had been placed on the recorded statements themselves, but on the evidence which was adduced before the concerned workman. Therefore even if no copies of those earlier recorded statements had been given, I do not think that the principles of natural

ice have been violated. I have already mentioned ier that the question of violation of nattural justice ot to be found in the written statement of the con- ed workman.

The next submission is that the finding of the en- ing officer is perverse and that the enquiring officer not give detailed reasons for his conclusions. The other submission of Shri Chakraborty is with regard unfair labour practice and victimisation. It would be venient to discuss this question after discussing what transpired during the enquiry proceeding. The rgesheet on the basis of which the enquiry proceed- started is dated 5th April 1963 (Ext. A on admission). would appear from Ext. A that it has been stated on 4th April 1963 between 9-15 and 9-30 p.m. owing an altercation Kalo Roy had attacked Kisto Tally clerk, on the pavement in front of the eastern of the mill with a knife, causing bleeding injury is person, that following this incident, on-the-spot stigation was carried out by Shri S. K. Das, Foreman later by the Assistant Factory Manager Shri oy Chowdhury on the same night and also by P. hatterjee, Personnel Manager and Shri D. Roy dhury in the morning of 5th April 1963, that *prima facie* case of assault, riotous and disorderly viour had been established against Kalo and that efore the management had decided to take disci- ry action against him in accordance with the isions of the standing orders. The charge as oned is for assault and striking a fellow worker r section 20(q) and for riotous behaviour which act subversive of discipline and efficiency under n 20(r) of the standing orders. I have already oned earlier the provisions of the stnding orders Company and I need not repeat what has already stated. It would be sufficient to mention n the standing orders, assault and strike are both ately mentioned and that the riotous behaviour g working hours and any acts subversive of disci- or efficiency have been separately mentioned. pears to me that the charges against the concerned man have not been very happily framed and the riotous behaviour is a distinct misconduct any act subversive of discipline and or efficiency. further of opinion that the allegations made in argesheet itself do not make out the case of riotous viour which is an act subversive of discipline and ncy. As I understand the learned representative e Company, he did not particularly rely on the d charge which I have mentioned above. The d enquiring officer in his report (Ext. I) has not to any conclusion regarding the second charge I have mentioned above. I had asked the learned ring officer that what he understood by the second ge The enquiring officer (O.P.W. 1) told me that riotous behaviour, he understood the shouting and ng of the persons concerned before the factory. learned officer had obviously overlooked the stading r itself and has also overlooked that the alleged us behaviour, according to the chargesheet, must n act subversive of discipline and efficiency. It uite obvious that the second charge has not been blished even at the time of the enquiry itself. Inci- ally it may be pointed out that the witnesses ex- ed by the Company before the enquiring officer ot say anything about the second charge and that evidence as laid before the enquiring officer related he alleged charge of assault with the knife following altercation between Kalo and Kisto. In the cir- cumstances, I do not think that I should accept the evidence of O.P.W. 1 that he had found that both the misconducts had been established by the evidence adduced before him.

I shall now shortly discuss the evidence which has been adduced before the learned enquiring officer at the time of the domestic enquiry. The enquiry proceeding had been marked Ext. H and it is not disputed that the concerned workman Kalo was present at the time the enquiry proceeding was held. It may be mentioned here that though there is an objection in the written statement that the Vice-President was not allowed to defend Kalo, this objection was not raised at the time of hearing before me. The enquiry proceeding itself shows that one Anil Ganguly was allowed to be present as an observer on belalf of Kalo but he was not allowed to take part in the proceeding. The first witness Hiren Manna had stated that while he was going on cycle, he had found crowd gathered at the eastern gate of the factory and amongst the crowd he found Kalo, Sailen and also found that Kalo holding the collar of Kisto and was abusing him in vile language. It is his further evidence that Kisto told Kalo that he would speak to him on the next day, as Kalo was drunk, that he heard Sailen shouting from the door- step "knife, knife", that he left his cycle and when was coming, he found Kalo had struck Kisto on his belly with the knife, that he and Sailen held the hand of Kalo and the upper portion of the knife dropped from his hand, that the knife actually broke into two pieces, when Kalo had struck Kisto, and that the lower porton fell on the ground and that after he had gone to fetch a police constable, Kalo had gone away. It is also stated that Kisto was taken to the dispensary of doctor Gour Hazra in a rickshaw and first-aid was given to Kisto there. Thereafter Kisto was taken to D. Roy Chowdhury and Sushil Das and thereafter he had left for home. With regard to the knife, he had said that it was a hacksaw knife. He had also mentioned the name of Bhim Bahadur as being one of the persons present. Kalo had cross- examined this witness and it appears that nothing had brought out in the cross-examination. At the time of hearing before this Tribunal, P.W. 1 Kalo had said that as the recorded statements were not given to him, he had left the place of enuqiry. This evidence certainly cannot be correct because the enquiry proceeding it- self shows that he had cross-examined. What I have said with regard to Hiren Manna applies to others also, excepting Kisto who was not cross-examined at all. The evidence of Kisto in substance is that when he was passing near the factory Kalo came in a rikshaw from the opposite direction and called him and told him that his daughter has got measles and asked him to arrange for a loan from the Co-operative Society. Kisto told him that he was going on his duty and Kalo should see him on the following day. Kalo was taken in a rikshaw to a certain distance, but he subsequently came back with that rikshaw, and then an altercation started between Kalo and the rikshawalla ; thereafter, Kalo came to Kisto and enquired whether he was going to give the money or not, and Kisto replied that Kalo should go home. At that Kalo held the hand of Kisto with his left hand and his right hand was in his trouser's pocket. Thereafter, Sailen who was standing in front of pumping room, shouted saying that Kalo has brought out a knife. Immediately therafter Kalo had struck on the belly of Kisto on the left side with the knife and thereafter Sailen came and held Kalo and was

joined immediately thereafter by Hiren Manna, who also held the hand of Kalo. It is the further evidence of Kisto that the knife broke out into two pieces after Kisto was struck and two pieces fell on the ground. It is also stated that Asta Maity and Bhim Bahadur were near the factory gate at the time of the incident and and that Kalo fled away thereafter, and then first-aid was given to Kisto and the matter was reported to the authority and also a diary was lodged at the police station. There has been very little cross-examination of Kisto by Kalo. There is nothing which would show that any portion of the evidence of Kisto before the enquiring officer could not be accepted. The next witness Asta Maity had spoken about the quarrel between Kalo and Kisto and has also said that he saw Kalo striking Kisto on his belly with the knife. There is again nothing in the cross-examination of Asta to show that the evidence of Asta is not acceptable. Next witness Sailen Chatterjee has corroborated the evidence of Kisto. He has however mentioned the name of Bhim Bahadur and Sudhir Purkait who had also seen the incident, and nad said that the wound on the belly was about 2" in length and was slightly bleeding. There is again nothing in the cross-examination by Kalo which would show that the evidence of Sailen cannot be accepted. Kisto was further re-examined but there was no further cross-examination by Kalo. These are all the witnesses examined on 10th April 1963. On 11th April 1963 Hiren Manna was again recalled and had replied to certain questions. The only thing that he had said is that he had not seen Sudhir Purkait amongst the crowd and that he had narrated the occurrence to D. Roy Chowdhury. Bhim is other witness. His evidence shows that Kalo had demanded something from Kisto and was speaking in a loud tone. He had himsef not spoken about the incident or assault with the knife. On belalf of Kalo, he, Basanta Haldar, and Sk. Mohiuddin were examined as witnesses. Kalo had spoken about the assault on him nearabout the rikshaw stand by Kisto Das, Sailen Chatterjee, Sudhir Purkait and few others. Basanta Halder and Mahiuddin did not really support evidence of Kalo regarding his own assault. It however appears that Basanta heard Sailen shouting "knife, knife", and also heard Manna shouting "catch him (Kalo), catch him, he has stabbed". Mahiuddin had only heard about the incident. Klao was again examined by the enquiring officer towards the close of the proceeding, on 11th April 1963. But nothing material appears from the further evidence given by Kalo.

I shall now refer in short to the enquiry report (Ext. I). After considering the evidence which I have mentioned above, the learned enquiring officer observed that in spite of some minor discrepancies which are not relevant with the main charge of assault in the evidence of Manna, Kisto and Sailen, but he considered their evidence as having established beyond any reasonable doubt, that Kalo did attack Kisto on the pavement in front of the mill and assaulted Kisto with the knife causing bleeding injury on his person and is therefore guilty of all the charges brought against him. I have already mentioned above that the second charge has not been substantiated. The learned enquiry officer does not give any reason why he thought that the second charge had been substantiated. In view of all what I have discussed above, I do not agree with the learned lawyer appearing for the workman that the enquiring officer did not come at the reasonable conclusion or that the finding is at all preverse. I do not think therefore, that it has been shown that the princi of natural justice have been violated or there any basic error or that the finding was perverse or t the enquiry was for any reason not fair. My conclu therefore is that this Tribunal cannot interfere v the finding of the enquiring officer.

I shall now shortly discuss the evidence regarding alleged victimisation and unfair labour practice. evidence which has been adduced by P.W. 1 K Roy and P.W. 5 Basanta Maity is that at the time Chinese invasion of India. Kisto, Rabin Chatter Sitaram Medda, Gopal Dalui made some assert against the Government and that Kalo had objec and there was an altercation and that some of th persons had been arrested under the Defence of In Rules and had been convicted. As shri Chatter on behalf of the Company had pointed out the relev judgment of the learned Magistrate had not been in and therefore it has not been possible to find who been convicted for violation of the Defence of In Rules, but even supposing that some of the pers mentioned above who appear to belong to the or Union, had been convicted under the Defence of In Rules, I do not see that from that fact it can be arg that the management is guilty of victimisation and fair labour practice. The other Union was exist admittedly from before and had been recognised by Company. There is nothing to show that because s members of the o'd Union had been convict the management had sought to victimise Kalo I who had given evidence in the Defence of India Ru case. I do not also think that there is really anyth to show that the management had resorted to un labour practice. If any of the members of the n union is really guilty of contravention of Defence India Rules, the management certainly has nothing do in that matter. I do not believe that for t reason the management would pick out Kalo and wo victimise him and would also resort to unfair lab practice. I therefore cannot accept the submission Shri Chakraborty that the plea for victimisation a or plea of unfair labour practice had been substantia in this case.

Before I conclude the discussion, I would obse that even if it be supposed that the enquiry is defect in any respect, still there is quite cogent evidence bef the Tribunal which shows that at the time of quar over the demand for loan, Kalo had whipped out hacksaw knife and had inflicted a wound on the be of Kisto Das. The learned lawyer appearing for workman sought to argue that the evidence which h been given by Kalo and others would show that K himself was asaulted by Kisto. Sailen and othe I do not think that it is open to the learned lawyer the wokmen to substantiate his plea before this Tribun In this connection I would refer to the ruling report in A.I.R. 1965 S.C., 155 (Tata Oil Mills Co. Ltd their workmen). In that case, it has been held th the dismissed employee cannot lead evidence bef the Tribunal to substantiate the plea. It is therefo not necessary for me to discuss the evidence whi has been adduced before the Tribunal to sho that in fact Kalo was assaulted but even if it supposed that there is some evidence regarding t assault of Kalo, that evidence certainly would n show that Kalo himself did not assault Kisto D with the hacksaw knife inflicting the bleeding injur on his belly. The action of Kalo Roy certainly is

misconduct under section 20 (q) of the Standing Orders of the Company. He is therefore liable to be dismissed by the management. The dismissal therefore was justified.

In view of my above findings, I am of opinion that Kalo Roy is not entitled to get any relief. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
5-6-65.

By order of the Goverment,

S. C. MUKHERJEE, Asst. Secy

No. 2075-I.R./IR/10L-108/64.—8th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2069-I.R./IR/10L-106/64, dated the 5th June 1964, the industrial dispute between Messrs. Britannia Mechanical Works and Foundry, 34/35 Hurrogunj Road, P.O. Salkia, Howrah, and their workmen represented by Iron & Steel Workmen's Union, 172 Benaras Road, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Britannia Mechanical Works and Foundry, 34/35 Hurrogunj Road, P.O. Salkia, Howrah, and their workmen represented by Iron and Steel Workmen's Union, 172 Benaras Road, Salkia, Howrah. (Case No. VIII-151/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :
Shri P. BASU, Bar-at-Law, Judge.

AWARD

The Government of West Bengal, by Order No. 2069-I.R. IR/10L-106/64, dated the 5th June 1964, had referred the following industrial dispute between Messrs. Britannia Mechanical Works & Foundry, 34/35 Hurrogunj Road, P.O. Salkia, Howrah, and their workmen represented by Iron & Steel Workmen's Union, 172 Benaras Road, Salkia, Howrah, to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Dilbahadur and Shri Mahanta Kairi is justified? What relief, if any, are they entitled to?

After the service of the usual notice, the Union on behalf of the workmen had filed a written statement and the Company had also filed a written statement. In the written statement filed on behalf of the workmen by the Union, it is stated that the Company employs about 200 workmen including men under contractors and has been earning huge profits every year, and that Shri Dilbahadur and Shri Mahanta Kairi were permanent workmen working in the capacity of the durwan and the driver respectively. On the 20th September 1963, Mahanta Kairi was refused work by the Company and was told verbally that his services were no longer required. Similarly on the 23rd September 1963, Shri Dilbahadur was told that his service was no longer required from the 23rd September 1963, and he was refused work by the Company. No charge-sheet was served on either of them and no reason was given as to why work was refused to these permanent workmen. There was conciliation proceeding, but due to the attitude of the Company, the conciliation proceeding failed. As the workmen are not guilty of any misconduct or omission, the action of the management is wholly illegal, unfair and unjust and also amounts to victimisation because of the active participation in the work of the union by these two workmen. It is prayed that these two workmen might be reinstated with full compensation for the period of forced unemployment.

In the written statement filed on behalf of the Company it has been stated that the persons employed directly by the Company number only 40 to 50 and if orders are received from the customers which are not permanently executed in the factory of the employer these are given out on contract to individual contractors from time to time as and when required, and the employer is not aware of the number of persons employed by the independent contractor under them. It is further alleged that the Company is suffering from serious handicaps due to non-availability of the raw materials. It is further not disputed that Dilbahadur was the durwan and Mahanta Kairi was the driver and were permanent workmen. With regard to Mahanta Kairi it is stated that he had remained absent without any application for leave or sanction thereof from the 24th August 1963. As he continued to remain absent for more than 10 days in an unauthorised manner, he made himself liable for discharge under the relevant provisions of the Standing Orders. He was therefore discharged by the employer with effect from 20th September 1963 and a new driver had been appointed in the vacancy caused thereby. This workmen had reported on the 1st October 1963 and was then told that his service had been terminated on account of his unauthorised absence in excess of ten days in accordance with the Standing Orders of the Company. The Company denies that the workman Mahanta had reported on the 20th September 1963 and was then told that his service was no longer required. With regard to Dilbahadur, it is stated that while he was employed as a durwan of the factory, certain scrap materials belonging to the Company had been removed in collusion with Dilbahadur at about midnight of the 16th September 1963. Some five or six workmen had reported this matter and had also stated that Dilbahadur was present and did not take any action and then

the Supervisor at once went to the spot; on seeing the Supervisor the thieves fled and when the Supervisor interrogated the durwan, he kept silent. In the morning of 17th May 1963, the Supervisor had reported to the Manager about the incident and the Manager then called for the durwan in his office and after hearing the durwan and the Supervisor, the Manager was prima facie satisfied about the charge of complicity in theft, and deliberate default in duty. Thereafter the durwan was asked to say regarding the charge of complicity, but the durwan kept silent. Then the durwan was told that the matter would be referred to the police and then the durwan broke down and pleaded guilty and prayed for mercy. Thereafter the durwan was never found in the factory premises and had fled for fear of prosecution. As no trace of Dilbahadur could be found, neither criminal case, nor disciplinary action could be taken. The management denies that Dilbahadur was informed verbally on 23rd September 1963 that his service was no longer required or that he was refused work and alleges that as Dilbahadur had voluntarily abandoned his service, there was no scope or occasion for criminal or disciplinary action. With regard to the conciliation proceeding, it is stated that the Conciliation Officer was satisfied regarding the grounds as stated by the employer. Lastly, the allegation of victimisation and the allegation regarding the alleged illegality are all denied, and it is stated that the workmen are not entitled to any relief.

During the pendency of this case before this Tribunal, there was a talk of settlement from 3rd May 1965 and finally on 31st May 1965 the dispute has been settled by the employer and the Union representing the worker. It has been provided that the Union will not press for reinstatement of the two workmen named Mahanta Kairi and Dilbahadur and that the employer will pay Rs. 700 to Mahanta Kairi and Rs. 500 to Dilbahadur and these persons will also get earned wages and wages for leave due together with bonus if any in the last week of June 1965. I have considered the terms of settlement and I am of opinion that the terms are reasonable, bona fide and proper and may be given effect to.

I therefore, pass a "no dispute" award in terms of the petition of compromise which should be marked as Annexure "A" to the award. This is my award.

Dictated and corrected by me
P. BASU,
Judge.

P. BASU
Judge, Sixth Industrial Tribunal
1-6-65.

Annexure "A"

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Britannia Mechanical Works & Foundry Private Ltd., Salkia, Howrah

And

Their workmen represented by Iron & Steel Workmens Union (vide Government Order No. 2069-I.R./IR/10L-106/64, dated the 5th June 1964/

The joint petition of parties—

Most respectfully sheweth –

1. That the parties to the dispute after protracted negotiation have settled the dispute out of Court.

2. That the terms of settlement are as follows

(a) That the Union does not press for reinstatement of the two workmen concerned in the dispute, namely, Mohanta Kairi and Dilbahadur.

(b) The employer will pay the following amounts to the said two workmen :

(*i*) Mohant Kairi	Rs. 700
(*ii*) Dilbahadur	Rs. 500

(c) In addition to the above, the workmen will get earned wages and wages for leave due, together with bonus, if any.

(d) That the payments under clause (b) and (c) above will be made in the last week of June, 1965.

3. That the parties submit that Your Honour will find the said terms as fair and reasonable and pass an award in terms thereof.

And for this act of kindness, the parties, as in duty bound, shall ever pray.

H. L. Dutta.
Iron & Steel Workmen's Union.
31-5-65.

Illegible,
For Messrs. Britannia Mechanical Works & Foundry Private Ltd.
31-5-65.

P. BASU
Judge,
Sixth Industrial Tribunal.
1-6-65.

By order of the Governor.
S. C. MUKHERJEE, Asst. Secy.

No. 2174-I.R./IR/11L-291/58.—15th June 1965 – Whereas under the Government of West Bengal, Labour Department, Order No. 3772-I.R./IR/11L-291/58, dated the 5th August 1959, read with Corrigenda Nos. 6701-I.R./IR/11L-291/58, dated 3rd December 1959 and 2447-IR./IR/11L-291/58, dated the 19th May 1960, the industrial dispute between Messrs. R. K Chatterjee & Sons (Private) Ltd., 133 Canning Street, Calcutta-1, and their workmen represented by the Calcutta Boatmen Union, 14 Mati Seal Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has sub-itted to the State Government its award on the id industrial dispute;

Now, therefore, in pursuance of the provisions of ction 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish e said award as shown in the annexure hereto.

ANNEXURE

n the matter of an industrial dispute between Messrs. R. K. Chatterjee and Sons (Private), 133 Canning Street, Calcutta-1, and their workmen represented by the Calcutta Boatmen Union, 14 Moti Seal Steeet, Calcutta-13, referred to this Court under G.O. No. 3772-I.R./IR/11L-291/58, dated the 5th August 1959. (Case No. VIII-C-227/59.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

Appearances.

or the Company: Shri C. L. Ganguly, Advocate. or the Union: Shri M. M. Imam, General Secretary of the Union.

AWARD

The above dispute over the issue given in the order reference and reproduced below was referred for judication to this Court by the Government of West ngal, Labour Department, Order No. 3772-I.R./IR/ L-291/58, dated 5th August 1958, read with the rrigendum No. 6701-I.R./IR/11L-291/58, dated the 1 December 1959.

Issue

Whether the dismissal of the following workmen is tified? To what relief, if any, are they entitled?

(1) Shri Habib Majhi, (2) Shri Ashek Majhi, (3) Shri Farasat Majhi, (4) Shri Hanif, (5) Asghar, (6) Shri Nawaji, (7) Shri Gafoor, (8) Shri Sk Shamsu, (9) Shri Sk. Alladdin, (10) Shri Sk. Tamiz, (11) Shri Sk. Kabir, (12) Shri Sk. Habib, (13) Shri Sk. Harman, (14) Shri Sk. Shevan, (15) Shri Sk. Salaiman, (16) Shri Sk. Umed Ali, (17) Shri Osman.

riefly put the case of the aggrieved employees is follows:

hri Habib and Shri Ashek and Sri Farasat are very employees of the employer opposite party. The Company took it that these three majhis were notorious for their trade union activities and so by its order, dated 6th January 1958, 13th January 1958 and 15th January 1958, it dismissed Shri Farasat, Shri Ashek and Shri Habib Majhi respectively with intent to do them harm. In utter violation of the principles of natural justice the aforesaid three majhis were dismissed without any reason or rhyme whatsoever. The remaining 14 persons who happened to be all dandees were similarly dealt with by the Company to their great prejudice. Hence the present move of the workers for redress of their grievance namely for their reinstatement for retrenchment compensation and for other dues to which they think they are entitled.

The aforesaid case of the workers has been challenged by the Company. With regard to Farasat Majhi the simple case of the Company is that Shri Farasat is an employee of a different Company altogether. All the 14 dandees also according to the company are not employees of Messrs. R. K. Chatterjee & Sons, they being all along employed and maintained by their respective majhis. The two majhis Habib and Ashek were dismissed by the Company because of their misconduct which was exposed in the matter of their dealings with the chain and anchor of their respective boats. The grievance of the Company in that respect is that these two workers had disposed of or rather misappropriated the properties of the Company, thus deserving the punishment which was inflicted upon them by the Company.

In view of the aforesaid mutual cases of the parties, their points of agreement and differences I am to consider first of all whether any relationship of employee and employee existent between the parties namely between Farasat and 14 dandees on the one hand and the Company on the other. I am also to consider whether their dismissal was justified in the facts and circumstances of the case. In fine, I shall have to decide as to what relief they are entitled.

With regard to Farasat the best evidence concerning the question as to whether he was at any time an employee of Messrs. R K Chatterjee & Sons is constituted by the deposition given by Farasat himself P.W.1 The first line of his deposition is as follows:

"I was an employee of Messrs. R. K. Chatterjee Bros." Such is the evidence of Habib P.W.6 (vide page 2 of his deposition). And this is also the case of the Company as adumbrated in their written statement at para. 10 thereof. As a court of law I think I am bound to accept this undisputed or rather the admitted fact elicited in course of the trial of the case. Farasat thus being an employee of a different company altogher namely of Messrs. R. K. Chatterjee & Sons, is not entitled in my judgment to any relief whatsoever in connection with the present dispute between him and Messrs. R. K. Chatterjee & Bros., the latter Company prima facie being a different Company altogether.

The fate of the 14 dandees as noted in the order of reference is not better than that of Farasat. Rightly the Company opposite party has raised the point namely that the dandees cannot be construed as employees of the Company, they being employed and maintained throughout by the majhis of their respective boats. The evidence of Juman O.P.W.1 is that the majhis are appointed by the Company whereas the dandees

are appointed by the majhis. His further evidence is that the dandees never go to the office of the Company to receive their salary and when the dandees go to their native places they beg leave not of the Company but of their respective majhis. In this version Juman stands strongly and materially corroborated by the testimony of Salim Majhi O.P.W.2, Yusuf Majhi O.P.W.3 as also by the witnesses as on the side of the boateman themselves. Thus the evidence of Ashak Majhi P.W.1 as elicited by way of cross-examination is that he as a majhi used to select the danpees themselves and he used to pay the dandees their respective monthly salaries out of the total emoluments he received from the company in lump. He alone used to pay his left thum impression towards acquittance of the monthly salaries including the dues of the dandees (vide P.W.1 page 3). Such is also the evidence of Asgar P.W.5 at page 5 of his cross-examination.

The evidence of Shri Habib P.W.6 supports also to a great extent the case of the Company. His evidence is that thenames of the dandees were never noted in any book of the Company whatsoever. Indeed if there was as a matter of fact any relationship of master and servant between the Company and those dandees there would have been in all probability of the matter a tacit reference of the names of those dandees within the books of the accounts of the Company concerned. It is significant to note in this connection that the boatmen have filed their respective licence forms vide Ext 2 series. These licence forms show that they were granted to the majhi but never to the dandees. This means and implies that the dandees were never recognised by the Company opposite party to be their employees although it might be that they worked within the boats owned and maintained by the opposite parties. The 14 danees therefore in my judgment are not entitled to any relief whatsoever in connection with this case. It is true that the case of these poor dandees deserve every sympathy and consideration of this Labour Court and in that view of the matter I am in entire accord with Shri Anil Banerjee larned lawyer appearing for the Union before me. Take for example said Mr. Banerjee the case of Habib dandee who was a very old worker of the Company and who was driven out all on a sudden with no benefits of gratuity, etc. Mr. Banerjee indeed is very right in respect of this submission of his but I must also at the same time express my utter inability to oblige Mr. Banerjee's client for the reason already disclosed above It is high time for the legislature to cast its eyes in this sphere of law so that the poor dandees are not left out of consideration by courts of law equity and natural justice. Mr. Banerjee in course of his argument invited my attention to an agreement between the boatmen's Union and their members whereby the status of the dandees was sought to be raised to the level of the employees of the respective Companies. The original agreement however was never produced before me. What was produced was a certified copy thereof and that too long after the evidence was recorded in full by my predecessor in office. I think it would not be proper for me in the facts and circumstances of the case to consider this document supplied by the Union side. However, for ends of justice I have perused the contents of the agreement. It does not appear that the Company namely Messrs. R. K. Chatterjee & Sons was evera a party to that agreement. Nor does it appear in the facts and circumstances of the case as elicited in course of the trial that this agreement was acted upno or given effect to by the Union or the Company. As I have already disclosed the Company never recognise the dandees to be their employees. As a matter of fact the dandees were appointed by their majhis, and what is more they used to be maintained and paid in a sense by their respcetive dandees. Leave used to be sanctioned by the respective majhis teus imply, ing the fact that they were under the full control of their respective majhis. Such being the case I once more express my utter inability to grant any relief to these poor dandees.

Now remains the case of Ashek and Habib, both of whom admittedly were employed as majhis under the Company opposite party. The grievance of the Company is that these workers had disposed of and had misappropriated the chain and anchor of their respective boats and that they were therefore dismissed by the Company. This grievance in my judgement is more imaginary than real. Truly speaking there is not an iota of evidence on record to show as to how and in what circumstances these properties of the boats were disposed of by these two workers. None saw them selling or otherwise disposing of these properties. The case of the two majhis Ashek and Habib is that the chain and the anchor had been simply torn assunder by the tidal bore which had affected that area. I have believed this case of the two workers to be true because it fits in with the facts and circumstances of the case. Parts of the torn chains were shown to my predecessor in office. Company's own witness O.P.W.1 Shri Juman said in his cross-examination that the chains and the anchor of the boats of Ashek and Habib were swept away on the spot (vide page 5 of his deposition). I attach great importance to the aforesaid observation of Sk. Juman inasmuch as he appear to be on the spot witness of the subject under enquiry. It is no wonder that on the face of these facts and circumstances on record that Habib would be acquitted by the Criminal Court in connection with the charge of theft which had been levelled against him by the Company concerned.

There is still another reason why I should not justify the other of dismissal of the two majhis aforesaid. It is a fundamental proposition of law that principle of natural justice should be rigidly obeyed and observed while dealing with the fates of the worker of a particular Company. Was, natural justice observed in the case of these two workers? The answer to that question lies in the negative. It would transpire from the materials on record, that no domestic enquiry whatsoever was conducted before the punishment was inflicted upon the delinguent workers. It is true that Shri Taradas Mookherjee O.P.W.8 has tried to save the situation by saying that he had enquired into the matter and that he was satisfied to find out the guilt of the workers in that respect. This enquiry led by Shri Taradas Mookherjee is not however a enquiry worth the name. It is a shame transaction entered into between Taradas O.P.W.8 on the one hand and the Company on the other wherin I am afraid the workers joined never as parties. It would transpire from the evidence of Taradas Mookherjee that in connection with his enquiry again Habib was never present at all. Indeed the latter was never informed of the date of enquiry. In this connection Taradas Mookherjee submitted a report to his master. This report has not been filed before me o

lea that the report was a verbal one. Considering
e aforesaid facts and circumstances of the case
l that the dismissal order of the company passed
nection with the said two majhis namely Ashek
Habib can never to justified.

st comes the question of granting reliefs to the
said two men. Ordinarily reinstatement is said
an appropriate relief in the matter of retrenched
rs. The question arises whether Habib should
reinstated. In my judgment Habib is not a
rson to be reinstated.

comes out from the Company's documents [vide
3(f)] that majhis take recourse to their retire-
at 60 years of age. Before me (at the time of
nent) Habib said that he was on the wrong side
years. So Habib will simply get in my judgment
chment benefit plus gratuity because I also
from the materials on record that the benefit
ding gratuity is now showered up on all the majhis
company. Ashek however being every youngman
t respect deserves to be reinstated at once. He
l also get retrenchment compensation. Let me
late the sums myself so that the poor workers
ot put into the further trouble of moving this
aforth through an application under section 33C
e Industrial Disputes Act for consentation of
its.

e dues of Ashek tantamounts in my calculation
s. 600 and that of Habib to Rs. 9,200. I have
d at the aforesaid two sums not arbitrarily but
g due regard to the overall facts and circumstances
e case inecuding the nature of the work of the
is, their duration of services, their pay, etc. The
any opposite party is directed to pay the aforesaid
to the two workers within two months from
late failing which legal consequences would ensue.

th regard to other relief claimed I have already
it clear that Habib is not entitled to reinstatement
Ashek is. The Company is therefore also directed
instate Ashak on his reporting for duty within
ys from the publication of this award.

tated and corrected by me.

CHATTERJEE,
Judge.

G. C. CHATTERJEE,
Judge, Second Labour Court,
West Bengal.
7-6-65.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

. 2072-I.R./IR/10L-37/61.—8th June 1965.—reas under the Government of West Bengal, ur Department, Order No. 980-I.R./IR/10L-37/61, d the 27th February 1961, the industiral dispute between Messrs. Aluminium Corporation of India Ltd., 7 Council House Street, Calcutta, and their workmen represented by the (i) Aluminium Mazdoor Union, J. K. Nagar, district Burdwan, and (ii) Aluminium Corporation's Calcutta Employees' Association, 32A Netaji Subhas Road, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Aluminium Corporation of India Ltd., 7 Council House Street, Calcutta, and their workmen represented by the (i) Aluminium Mazdoor Union, J. K. Nagar, district Burdwan, and (ii) Aluminium Corporations' Calcutta Employees' Association, 23A Netaji Subhas Road, Calcutta-1. (G. O. No. 980-I.R., dated 27th February 1961). (VIII.-82 of 61.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

For the Mazdoor Union : Shri Patit Paban Pathak.

For the Employees' Association : Shri Pradyut Ghosh.

For the Company : Shri D. Prokash.

The present industrial dispute between Messrs. Aluminium Corporation of India Ltd. (hereinafter referred to as the Company) and their workmen represented by (i) the Aluminium Mazdoor Union, J. K. Nagar, district Burdwan, and (ii) the Aluminium Corporation's Calcutta Employees' Association, 23A Netaji Subhas Road, Calcutta-1, arises out of the Government of West Bengal, Labour Department, Order No. 980-I.R. IR 10L-37 61, dated 27th February 1961, with the following issue :

What should be the quantum of bonus payable to the workmen for the year ended 31st March 1959 ?

After due notices the parties appeared and submitted their written statements. In short, the case of the Aluminium Mazdoor Union (hereinafter described as the Union) is that the Company is a prosperous and progressive concern. The Union raised a dispute regarding bonus for the year 1958-59 before the Pujas and the Company paid gratuity bonus at the rate of 1/16th of the net basic earnings during the 12tn months ending 31st March 1959. The company, according to the Union, made sufficient profit during the year to pay to each workman three months' earnings as bonus. The workmen demanded bonus equivalent to three months' wages but the Company refused to meet the demand. As no conciliation could be possible, the Governmnt referred this matter to this Tribunal to adjudicate upon the issue. The Union demands three months' wages as bonus. The Aluminium Corporation's Calcutta Employees' Association (hereinafter described as the Association) filed a similar written statement.

The Company in its written statement has stated that the workmen were not entitled to any bonus whatsoever but the Company of its own accord paid gratuity bonus at the rate of 1/16th of the net basic earnings during the 12 months ending 31st March 1959. It has been stated that although the Company was established in 1937, it suffered losses up to the year 1955-56, and that the ordinary share-holders did not as such get any divident during that period. The Company denies that it is a prosperous concern. The Company asserts in its written statement that the trading results of the Company do not warrant any payment of bonus to the workmen.

In this case the Union has produced several papers and documents to be used as evidence, and the Company has also produced a large number of statements and documents towards evidence. Those papers have been marked exhibits in this case. On the side of the wrokmen, the Secretary of the Association has been examined as P.W.1 and the Company has examined five witnesses on its side. O.P.W. 1 is the Assistant Secretary of the Company. O.P.W. 2 is the executive (technical) of the Company. He is a graudate in Chemical Engineering. O.P.W. 3 has been examined as an expert in the matter of machineries. O.P.W. 4 has been examined as an expert in the matter of Civil Engineering. O.P.W.5 is the General Manager of the Company.

Admittedly, in the present case the workmen got bonus for the year in question to the extent of 1/16th of the net basic earnings during the 12 months ending 31st March 1959. There is no dispute that the financial year of the Company is from 1st April to the end of March following. The Company described the bonus as gratuity bonus. The issue of bonus relates to the year ending 31st March 1959. The main question before me is whether according to the Full Bench formula there is any available surplus so as to declare bonus to the workmen more than 1/16th of the net basic earning already paid to them as bonus, and if the question is answered in affirmative, I am to decide about the quantum of bonus payable to each workman. The balance-sheet of the Company for the relevant year has been marked Ext. "P" in this case. Before me the Union wants to rely upon Ext. 3, a statement for calculating available surplus. At first the Company filed a statement to show the calculation about available surplus and that has been marked Ext. 6. Subseque however, at a very late stage of the case the Com filed another statement which has been marked Ex The Company now wants to rely upon this Ext.

There is no dispute that the profit made d the year 1958-59 as per balance-sheet is Rs. 35,89 This position is accepted. During argument both parties agreed before me that to the amount of p mentioned above, the sum of Rs. 57,020 should added back for provision for bonus for the year question. The admitted gross profit for the y therefore, comes to Rs. 36 46 884.

From the amount of Rs. 36,46,884, the amount notional normal depreciation is to be deducted. Ext. A the Company has given the amount as 8,40,168. P.W. 1, the Secretary of the Associat has stated that the amount of Rs. 8,40,168 tow depreciation is the normal depreciation for the y 1958-59. Exhibit 5 is the statement about rehabil tion submitted by the workman. At page 2 of said exhibit the amount of depreciation for the y has been shown as Rs. 8,40,168. P.W. 1 has sta "I accept the amount of depreciation in Ext. 5 as cor also.....The statements made in Ext. are accepted by us as correct." On the evidence record I accept the amount of depreciation given the Company in Ext. A. 1, therefore, deduct the amo of Rs. 8,40,168 from the sum of Rs. 36,46,884 wards notional normal depreciation. The amo after this deduction comes to Rs. 28,06,716.

The Company wants further deduction under the he "extraneous income". According to the Compa as shown in Ext. A a sum of Rs. 1,84,862 is the ext neous income. Exhibit B and Ext. B/1 are the sta ments filed by the Company to show extraneous inco Of course, original and reliable documents of accou have not been filed to support the statement. connection with this item O.P.W. 1, the Assista Secretary of the Company has stated, "electric charg extra furniture hire, colony realisations are alm regular features of receipt of the Company. They ha been mentioned in Ext. B/1. The Company maintai some buses and cars and it realises amounts from t workmen and officers for their use of the same. T amount stated in Ext. B/1 is the surplus left after t expenses of the buses and cars. This amount is short of profit out of the buses and cars. It is a regu feature of the Company. Share transfer fees, sha subdivision fees and duplication script fees are al regular features. They are mentioned in Ext. B. They are entered in the Account Books of the Compan The Accounts Department maintains all these pape The items mentioned in Ext. B are entered in o Account Books duly maintained by our Accoun Department." There may be instances of extraneo income due either to some part of the profits not havi been earned in the relevant year or to some part profits arising out of fortuitous circumstances not all connected with efforts of labour. A third categor may be the income arising out of sale of fixed or capit assets. Income arising during the year in the norm course of business of the concern cannot be called extr neous income merely on the ground that no direct co nection between the efforts of labour and the accrual the income has been established. The nature of th extraneous income has been indicated in the decisi

of this case of Tata Oil Mills Company Limited reported in A.I.R.. 1959, SC, at page 1065. I have considered Exts. B and B/1 and I allow the sum of Rs. 9,088 towards profit on sale of car and machinery and the sum of Rs. 42·54 towards change in coinage as extraneous income. The sum of Rs. 9,130·54 should be deducted from the amount of Rs. 28,06,716. After this deduction we get Rs. 27,97,585·46.

The next items of deduction are income tax and wealth tax payable. The Union and the Association have agreed along with the Company at the time of argument that the income tax to be deducted amounts to Rs. 16,20,644 that the wealth tax payable is Rs. 1,44,327 and that these two amounts should be deducted in favour of the Company. After the said deductions we come to Rs. 10,32,614·46 P.

The next item is Return on paid up capital. On this head again there is no dispute between the parties before me. The accepted amount is Rs. 5,80,000. After this item we get Rs. 4,42,614·46 P.

The Company however fights hard on the questions of Returns on reserves used as working capital and rehabilitation charges. In Ext. A the Company has claimed Rs. 2,96,000 as retrun on reserve used. Previously, however, the Company claimed Rs. 2,70,176 in Ext. 6. The onus is upon the Company to prove its own claim to the statisfaction of the Tribunal by producing reliable materials. A huge number of documents in the forms of statements or claims will not be sufficient without reliable and acceptable materials or evidence to support them. The Company must prove how much amount of any reserve was available for using the same as working capital This only will not be sufficient. The Company must also prove satisfactorily how much of the available reserve was actually utilised as working capital in the year under cosideration If it is proved that any portion of the reserve was so utilised, then the Company will be entitled a reasonable rate of return on the reserve used. The mount thus ascertained should be deducted as a prior charge in finding out the available surplus for the purpose of bonus.

The present reference was received by this Tribunal on 9th March 1961. The Company filed its written statement on 18th July 1961. 1st August 1961 was fixed for filing documents by the parties. After about a year the Company filed a statement of prior charges on 6th July 1962. That statement has been marked Ext. 6. Schedule D to Ext. 6 is a statement of reserves alleged to have been utilised as working capital during the year ended 31st March 1959. According to this statement the amount of Rs. 67,54,410 was utilised as working capital. Exhibit A on which the Company now wants to rely was filed on 26th February 1964, when the case was teken up for hearing. At this stage the Company wants to say that an average sum of Rs. 73,99,985 was utilised as working capital during the year in question. Several statements have been filed by the Company. Exhibit 1 is a statement showing computation of working capital. It has been prepared by Chartered Accountants. None of them have been examined in this case. Moreover, it does not prove that any reserve was actually used as working capital. Exhibit 1/2 is another statement regarding working capital month by money. This statement is of no use as no book of account or other reliable material has been produced to support it. Exhibit 1/3 is a similar worthless document without any reliable basis. Similarly Ext. 1/4 is a document which is not supported by any book of account.

O.P.W. 1, the Assistant Secretary of the Company, has said that the amount of reserve used as working capital mentioned in Ext. A is higher than the amount of the same item mentioned in Ext. 6. The reason has not been satisfactorily given. The discrepancy has not been properly explained away. The claims in Ext. A and Ext. 6 have not been supported by satisfactory and reliable books of account or other materials. The Balance-Sheet and the Profit and Loss Account of the Company do not prove anywhere that any part of the reserve was actually utilised as working capital or how it was used. O.P.W 1 has stated that the whole of the general reserve, the whole of premium on shares, the whole of development rebate reserve and a portion of depreciation reserve were used as working capital. He has further stated that the position of the current assets and liabilities in respect of several months mentioned in Ext. 1/2 are based on monthly accounts of the Company. It is to be noted that the Company has withheld all papers of account lest they may go against it. O.P.W. 1 has further stated that there is no separate ledger maintained for the reserve. This is something strange. There must be some papers or books of account in respect of the reserves. But no such evidence has been produced before me. O.P.W. 5 is the General Manager of the Company. By his oral evidence he wants to support the claim made in Ext. A. On perusal of the statements and balance-sheets exhibited on the side of the Company, O.P.W. 5 has given evidence. His evidence is that the premium on share was utilised as working capital to the extent of Rs. 574,162 and that the general reserve was also utilised to the extent of Rs. 25 lakhs. His further evidence is that the Company used depreciation reserve as working capital to the extent of Rs. 44 lakhs. This witness does not, however, specifically speak about development rebate reserve. It is not difficult for a witness to make oral statements in support of his claim. It is also easy for a party to prepare statements in support of a claim. Such statements should not be accepted unless they are corroborated or supported by reliable necessary and satisfactory witness or material or evidence or any other reliable circumstances. In the present case the Company wants to rely upon some written statements and figures without any reliable basis or material produced before me. In the facts and circumstances of this case I cannot hold that any portion of the reserves of the Company was used as working capital during the year 1958-59. The claim of the Company for return on reserves used as working capital is rejected.

The last item I am to deal with is the claim of the Company towards Rehabilitation Charges. At the earlier stage of the case the Company's claim was Rs. 728,130 as would be evident in Ext. 6. At a very late stage, however, the Company filed a revised calculation which has been marked as Ext. A. In this statement the Company's claim comes to Rs. 25,00,351. The workmen have, however, contended that the Company is not entitled to any amount under this head. The Company has filed a large number of statements relating to this item. Some witnesses on the side of the

Company have also deposed in connection with this claim. The onus is upon the Company, however, to prove the claim regarding prior charges. O.P.W.1, the Assistant Secretary of the Company, has stated that as he found that the prior charges statement, filed earlier, that is to say Ext. 6 was defective, he revised the same and prepared Ext. A. He has stated, "The increase in the amount of rehabilitation charges mentioned in Ext. A is due to the fact that the calculation in Ext. 6 was made according to A. C. C. formula, and the calculation in Ext. A is based upon actual quotations and expert's reports on the life." For the purpose of rehabilitation charges this witness relies upon the statements marked Ext. J series. He has stated the original cost of plant amd machineries and the cost of buildings are taken from the balance-sheets. Exhibits J(4) is a rehabilitation statement regarding boiler plant. Exhibit J(5) relates the statement relating to power house machinery. Exhibits J (6) and J(7) speak about colliery machineries. Exhibit J(8) relates to cell house. Exhibits J(9) to J(12) relates to other plants and machineries. These statements contain price of machineries, erection cost, replacement cost, and a calculation regarding amounts for rehabilitation claimed by the Company. O.P.W. 1 has stated that the total original cost mentioned in Ext. J(4) are taken from the balance-sheet and that the details of machineries of different departments are taken from departmental schedules. Additions after 1945, according to this witness, are taken from the Plant and Machineries Register. The witness has further said that Exts. J(5) to J(12) are parepared according to the departmental schedules and Plant and Machinery Register. According to the witness, the original vouchers are there and that they may be produced, if necessary. It is to be noted that the departmental schedules have not been produced before this Tribulal in support of the statements made. All relevant and original vouchers have not also been produced. The Assistant Secretary has stated during evidence that the replacement cost mentioned in Ext. J(4) to Ext. J(12) are based on quotations received by the Company and that the residual life of the machineries has been ascertained by Dr. Basu after his inspection. The witness has also stated that as the details of machineries were not available up to 1945, the maximum period was taken for their life during pre-1945 period. If the details could not be traced, I fail to understand on what basis the life can be ascertained. Moreover, how the maximum period was arrived at and on what basis has not been explained. According to O.P.W.1 this view has been taken in respect of all machineries mentioned in Exts. J(4) to J(12). According to the witness the actual life of machineries in respect of other periods the view of Dr. Basu was taken. The Plant and machineries, the witness goes on to say, mentioned in pre-1945 period were all in existence during the year 1958-59 and they were being used by the Company. Without reliable register of plants and machineries or other documents, it is difficult to accept that the palant and machineries during the period before 1954 were being used. There is no reliable evidence to prove when those machineries were acquired. O.P.W. 1 wants to say that the registers of plant and machineries up to March 1944 could not be filed as those were lost in the Income tax Office. There is no reliable evidence to accept this statement. It appears further from the evidence of this witness that the register for the year 1944-45 was not relied upon as it could not be completed. No reason has been given why it was not completed. The reason is not far to seek. Either no such register was maintained or the company did not maintain any such register in due course of business. Exhibit O is the plant and machineries register from April 1944 to March 1948. But the witness himself did not rely upon this register for the year 1944-45 as the statement for that year was not completed for want of details, because the details were not available. No explanation has been given as to why the details were not available. I have gone through the register and I find that some pages contain some amounts although descriptions have not been given. I fail to understand why some amounts were entered in this register without giving descriptions for the same. Several entries have been penned through without any intitial. Several pages have been left blank for best reasons known to the Company. According to the Assistant Secretary Ext. J(18) is based upon building register of the Company wherein the original costs are not available. This is strange and most objectionable. Why original costs were not entered has not been expalined by the Company. The witness has stated that Ext. J(18) is based upon original cost taken from departmental schedules. No departmental schedule has been filed. The reason is obvious. If really any such schedule is produced, it will go against the Company. By 'schedule' the witness means statements of details of machineries wherein original costs are given. The Assistant Secretary of the Company has clearly stated that he cannot say why the original costs of the buildings are not given in the Building Registers. We get from this witness also that the original costs in Exts. J(20) to J(25) are taken from the departmental schedules. In the absence of the departmental schedules they are worthless. O.P.W. 1 says in evidence that the multipliers given in the exhibits and statements are based on certificate given by Messrs. Ballardi Thompson & Mathews, Architecture & Engineers. These engineers, according to the witness, gave the residuary life of the buildings after inspection. None of Messrs. Ballardi Thompson & Mathews have come before this Tribunal to explain how multiples supplied to this company were arrived at. There is no convincing and reliable evidence either reagrding the residuary life of buildings. Exhibits J(13) is a statement regarding the cost of some machineries. In this statement some vouchers have been referred to. O.P.W. 1 has admitted that none of the vouchers mentioned in Ext. J(13) have been filed in this case in support of this statement. In cross-examination the witness has admitted that the Registers of machineries were not audited. Three such registers have been filed. They are Exts. O, O/1 and O/2. Of the registers Ext. O/1 bears some signature but the witness cannot say whose signature it is. The witness has admitted that the other registers do not bear any signature. With regard to the building register, Ext. O/3 filed by the Company, I must say that it is most unreliable like plant and machinery registers. On 19 March 1964 when my attention was brought to the fact that the Company filed copies of registers, I directed the Company to file the original ones. That very day the Company admitted through Shri Prokash, the officer, who was conducting the case, that the building register was a copy prepared only three months back that is to say in or about December 1963 and that the Company did not possess any other building register. Clearly, therefore, Ext. O/3, the building register,

the original register. It was not maintained in course of business. No explanation has been given or on what basis this building register has been pre- for this case. The papers or materials out of h the register has been prepared have not been pro- before this Tribunal. I should say that this er. Ext. O/3, has been manufactured for the purpose s case without any reliable basis. I have comment- the plant and machinery registers, Exts. O to They are also most unreliable and unacceptable. have not been supported by any reliable witness, nce or other vouchers. I reject Ext. O series as eptable.

hall take one instance to see how unreliable V 1 is regarding his calculation for rehabilitation es. Let us take Ext. J(4), the rehabilitation state- in respect of boiler plant. According to the Com- the price of Lentges boiler mentioned in item 3 of Ext. J(4) has been taken from the Plant Machinery Register. The Company has given details in Ext. J(13). The erection cost of this t according to the Company, will be found in J(4) in item No. 13 amounting to Rs. 2,59,725 this erection cost of the plant has been arrived at he basis of the percentage of the original price of plant. According to Ext. J (4) the original of Lentges boiler was Rs. 1, 298, 614. How amount has been arrived at has been given in J (13). In this exhibit several amount had added up and the total comes to Rs. 1, 298, 614. descriptions of the amount have not been given. voucher numbers have been mentioned. Of se, the original vouchers have not been produced I must say purposely. This amount may be d in Ext. O/1 at page 84, we get two item and age 93 we get some other item. One of the at page 93 relates to services of fitters for the ion of the boiler plant in question and the nt against this item is Rs. 40,811. This amount nly relates, according to the company, to the ion cost of boiler but surprisingly this amount been included in the original price of the boiler. les inclusion of this amount for erection cost in riginal price of the boiler, the compny has in J (4) claimed erection cost of the boiler e extent of Rs. 2,59,725, and this amount een arrived at on the percentage basis. The any has avoided actual expenses incurred in ction with the plant and inflated the amount rection cost adopting percentage basis and this one most unreasonably and not honestly. I fail nderstand how erection costs appearing at page Ext. O/3 would be included in the original of the boiler and again without claiming actual erection cost of the Company adopted unfair basis of percentage. O.P.W. 1., fore, apears not only incorrect but I have no ution in my mind to say that his calculations ndeavours were unfair in order to show a heavy nt towards rehabilitation charges without any nable basis. The conduct of O.P.W.1 shows how ompany has been making attempts to make out se case of rehabilitation charges suppressing the tate of affairs and withholding reliable evidence. conduct would be evident from Ext. A. Even filing Ext. 6, O.P.W.1 has stated that the cal- on of the erection cost of the plant and machinery mentioned in Ext. J(4) was made on percentage basis mentioned therein and not according to the actual expenses incurred. The witness has not stated why the actual expenses were not considered. The reason is quite clear. The percentage basis has been adopted because in that case the Company will be able to show heavier amount for deduction from the gross profit. The witness has further admitted that balance-sheet would not show the details of the cost of machinery. I have found that the Registers of plant and machineries and buildings are unreliable and unacceptable. In these circumstances, therefore, the original costs of the machineries and buildings have not been proved before me. The dates of acquisition of plant and machineries and buildings have neither been satisfactorily proved. O.P.W.1 has stated clearly that some specimen vouchers have been placed before this Tribunal and not the main vouchers. Why has not the Company filed the necessary, important and reliable vouchers in this case ? The answer has not been given. From this witness of the Company we also get that the costs of buildings mentioned in Ext. J series are taken from the books of accounts of the Company. The Company deliberately suppressed the original books of accounts in support of the cost of buildings. O.P.W. 1 has revised the statement relating to the prior charges and he is the creator of Ext. A. It is significant to note as he has himself admitted that he has not seen any paper of the actual expenses incurred in connection with the erection of the buildings of the Company. He wants to say that he collected the material from the balance-sheet and the office notes. No further comment is necessary on the evidence of O.P.W.1. He is not a reliable witness His evidence, rather, shows how the Company has prepared papers and statements in support of claims which have no basis.

O.P.W. 2 calls himself an Executive (Technical) of the Company. He is a graduate in Chemical Engeering. He passed the Engineering examination in 1958 and he joined the Company before obtaining the degree. His evidence is that he obtained quotations for about 70 per cent. of the machineries of the plant. Only a list of the machineries and plants mentioned in Ext. J(4) to Ext. J(12) were prepared by him. His evidence is that he prepared the replacement cost of the machineries and plants on the basis of written quotations filed in this case and also on the basis of talks he held over phone with other concerns. He says that he prepared the calculations of the erection cost of the plant and machineries on the basis of percentage and according to his experience. It is to be noted that this young man who got his degree in 1958 is but a novice in the engineering line. His evidence further shows that for the calculation of the replacement cost he sometimes used multiplier factors when he did not get any quotation and that this multiplier is based upon information received from the suppliers over the phone relating to the boiler plant for the pre-45 period. The persons who supplied multipliers have not been examined in this case. He has not personally calculated the multipliers. With regard to other plant and machineries, the witness has stated, he received several quotations and learnt the general trend in the rise of prices and on the basis of rise in that direction he gave the multipliers for boiler plant for the period after 1945. At the same time the witness has stated that he does not know the labour cost for the period before 1958 except

the record of the Company. He cannot also say in what proportion the labour cost has gone up after 1958. In cross-examination the witness has stated that the basis of the multiplier is the quotations. The genuineness of the quotation has not been proved in this case. During cross-examination at one stage he stated "in item A of Ext. J(4) the ultiplier is 4·4 although there is no original price indicated therein I ascertained the multiplier from different concerns orally. For the machineries after 1945 I obtained the original prices from the Accounts Department." It is needless to comment upon this evidence. Suffice it to say that the calculations or statements prepared by this witness on the questions mentioned are unreliable and without any sound basis. Towards the end of cross-examination O.P.W. 2 has stated that he does not know the original cost of the plant. It is strange that he did not make any attempt to know the original cost of the plant when, according to the Company, there are registers and departmental schedules. This witness also relied upon Exts. K and K(1) for multipliers which he gave in the statements Ext. J(20) to Ext J (24). The person who actually prepared these multipliers from Messrs. Ballardie Thompson & Mathews has not been examined before this Tribunal. This witness relied upon to the report of Shri Bose of Messrs. Ballardie Thompson & Mathews regarding the residuary life of buildings. It is clear from the evidence of O.P.W. 2 that his calculations are worthless.

O.P.W. 3 is Dr. J. N. Bose, who has been examined by the Company as an expert. The evidence shows that he was invited to inspect the machineries and plants of the Company and inspected them during the pendency of this case. He prepared a report and submitted to the General Manager of Company. The report will be found in Ext. J(26). He assessed the residuary life of machineries and plants. This witness charged Rs. 5,000 in lump as his remuneration and he got Rs. 1,000 up to the time he gave evidence. He was to get Rs. 1,000 more. This witness was engaged by the General Manager for inspection and report. The witness has not brought the field book with him. He says that he possesses the rough field book but he cannot say if he would be able to produce it. But, in fact, that field book has not been produced. The witness did not see any record of any machinery or plant to ascertain the year of installation. The years of installation were, however, supplied by the Company. The witness, it is stated, did not see machineries of new cell house and that he collected the materials of the new cell house from the records of the Company. The witness at a late stage of cross-examination stated that he saw the old and new cell houses in operation. The witness has admitted that he did not particularly study the machineries to ascertain their age and that he got the year of installation from the Company. In the case before me there is no reliable evidence as to the date of acquisition of the plant and machineries and the buildings. The expert witness, O.P.W. 3, ascertained the residuary life of machineries after considering the years of their installation from the Corporation. The years of installations supplied by the Company have not been proved before this Tribunal as corrected on the basis of reliable data. The calculations of this witness cannot, therefore, be acceptable as reliable. On consideration of the evidence and the circumstances I do not hesitate to say that the examination and the report of O.P.W. 3 relating to the machineries and the plants have not been thoroughly and realiably done on proper basis. The evidence of this witness is not at all helpful.

The next witness is O.P.W. 4, Shri Benoy Krishna Bose, a Civil Consulting Engineer of Messrs. Ballardie Thompson & Mathews. His evidence is that he inspected the buildings of the Company on the instruction of his firm to ascertain the residuary life of the buildings. His report is Ext. K(2). His evidence shows that the year of construction of the buildings were supplied by the Company. This witness has stated that Exts. K and K(1) were supplied to the Company by Messrs. Ballardie Thompson & Mathews. The source or basis of Exts. K and K(1) has not been proved. The evidence of this witness shows that during inspection he prepared no field book of his and that he had with him the previous report prepared by his Company in 1956. He has admitted that his findings were based upon the previous report. He has not, however, indicated as to the manner of calculations or the materials on which his finding was made regarding residuary life. In Ext. K(2) there is no mention of colony 'E' type quarters, Block No 3, mentioned in item No 24 at page 3 of the list of colony premises given in Ext 10. The witness cannot give any reason for their omission. This witness presumed the years of construction of buildings supplied by the Company to be correct. The witness was cross-examined at length and he could not explain certain discrepancy. It is clear from the evidence of this witness that his report was not purely independent. His report was prepared on the basis of the previous report prepared by Messrs Ballardie Thompson & Mathews in 1956. This witness did not prepare Exts. K and K(1). He did not verify whether Exts. K and K(1) will be applicable to the buildings at Jaykay Nagar. The witness has stated that in his report, Ext. K (2), he did not give entire life of any of the items. He only noted about the residuary life. In Ext. 10, however, he has noted the whole life in pencil. The witness has stated towards the end of his evidence that in his report he has given residuary life of the structures as was on 31st March 1959 and this estimate was but an approximate one. The witness has clearly stated that he did not personally see the state of construction in the year 1956 and that his estimate about that year cannot be safely relied upon. On perusal of the evidence of this witness I have no doubt about the fact that it is of no value whatsoever for ascertaining the residuary life of the buildings.

O.P.W. 5 is the General Manager of the Company. He has stated that the calculations and the accounts were prepared under his directions and supervision. He does not, however, say how he supervised in the matter of calculation or accounts or how he helped in their preparation. He has stated that he advised his Technical Assistant, Mr. Saraf, namely O.P.W. 2, to work out the calculations regarding the replacement cost. Dr. Basu was also instructed to find out the residuary life of the machineries. The witness has stated that he has got certain experience and knowledge about the residuary life of the machineries. Except this statement there is no proof that the General Manager has any knowledge as to how to ascertain the residuary life of the machineries. The witness had discussion with Dr. Basu in general about his report. Towards the end of his cross-examination the Genreal Manager

has stated that the prior charges statements, Exts. A and 6, were prepared under his direction and supervision and that in or about October or November 1963 he directed for preparation of the prior charges statements which were subsequently filed in February 1964. This witness has not given any reason why he found it necessary to revise the prior charges statements filed previously or to prepare Ext. A and other statements. This witness does not help the Tribunal in any manner and he proves nothing in favour of the Company.

Another significant fact is to be noted in this case. In the present case the Company has claimed rehabilitation charges for the machineries acquired before 1944. In the previous case O.P.W. 5, Shri Bhasin, gave evidence in favour of the Company as Manager. The evidence given by him will appear at page 21 of Ext. 1, the paper book prepared in connection with an appeal before the Supreme Court of India. In that case Shri Bhasin stated that the factory had actually started production from 1944 and that it had started acquiring equipments since 1936 onwards. The life of machineries is affected considerably as soon as it starts work. If the factory really started production from 1944, the question arises whether the Company can claim rehabilitation charges for the machineries for the period before 1944.

In the present case I have gone through the evidence, both oral and documentary, and on consideration of the evidence, facts and circumstances of this case I find that the Company has failed to prove by satisfactory evidence the claim for rehabilitation and replacement charges. The Company has failed to adduce satisfactory evidence about the probable life of the plant and machineries and the buildings and their conditions in the year under consideration. It is not possible to make any finding as to the rehabilitation charges. There is no reliable evidence to show the age of the machineries, the years of their acquisition, the period during which they required replacement, and the cost of replacement. There is no evidence to prove the original cost of plant, machineries and the buildings. There is no reliable basis for ascertaining multipliers and divisors. Practically speaking, there is no reliable material before this Tribunal on which a proper calculation may be made for the purpose of rehabilitation charges. The Tribunal cannot allow any claim towards rehabilitation charges by guesswork or as a matter of grace. The amount of rehabilitation charge can be and should be determined on the light of evidence adduced by the employer and applying the principles laid down in the decision of the Supreme Court in the case of Associated Cement Co. Ltd. reported in A.I.R. 1959, S.C., at page 967. The Company in the present case filed a large number of statements but unfortunately the statements filed are of no value because they are not supported by any reliable basis or materials. The oral evidence of a large number of witnesses will not establish the claim for rehabilitation charges unless it is supported by convincing and reliable data and papers of the Company. In the present case there is nothing to prove the claim of the Company towards the rehabilitation charges. Nothing for rehabilitation charges should, therefore, be deducted from Rs. 4,52,614.46 previously arrived at. The available surplus, therefore, for the year 1958-59 comes to Rs. 4,52,614.46 P. P.W.1, the Secretary of the Association, has stated that the total amount of monthly wages paid by the Company for the workmen at its factory and the Head Office would be between Rs. 50,000 and Rs. 52,000. The statement, it is quite clear, is not precise. O.P.W. 1, the Assistant Secretary of the Company, has stated that the total amount of basic wages which have been paid to the workmen every month will be to the extent of Rs. 63,000. There is no convincing documentary evidence to prove that the amount of Rs. 63,000 was the total wages paid to the workmen. However, if I accept this amount as acceptable, in that case there is sufficient surplus as indicated above to pay for the bonus to the workmen for the year 1958-59 to the extent of two months' basic wages. The evidence shows that the workmen have already been allowed bonus at the rate of 1/16th of the net basic earnings during the 12 months ending 31st March 1959. The claim of the workmen is for bonus to the extent of three months' basic wages. In this case I allow further bonus to the workmen for the year ending 31st March 1959 amounting to two months' basic wages in addition to the gratuity bonus already allowed by the Company. This award shall be implemented within a month from its publication in the "Calcutta Gazette."

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge.
Fourth Industrial Tribunal.
27-5-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

ORDER

No. 2329-I.R./IR/11L-304/64.—21st June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4485-I.R./IR/11L-304/64, dated the 25th September 1964, the industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Majdur Union, 7/4 Natunpara Road, Lillooah, Howrah, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Majdur Union, 7/4 Natunpara Road, Lillooah, Howrah, (G. O. No. 4485-/I.R., dated 25th September 1964). (VIII. 285 of 64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL. WEST BENGAL

Present :

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act. In this dispute the parties are Messrs. Modern Rubber Manufacturers (P) Ltd. (hereinafter described as the Company), 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Majdur Union (hereinafter referred to as the Union), 7/4 Natrunpara Road, Lillooah, Howrah. The issues for adjudication are as follows :

1 Is the suspension of and subsequent refusal of employment to Sarbashree (a) Sitaram, (b) Kapildeo Kurmi, (c) Baijnath Gareria, (d) Johur Bux, (e) Dharam Biswas and (f) Siddinath justified ? To what relief, if any, are they entitled ?

2. Is the suspension of Sarbasree (a) Biswanath Sadhukhan (b) Sanat Das and (c) Kishen Deo justified ? To what relief if any, are they entitled ?

3 Basic wages.

4 Dearness allowance.

After due notices the parties appeared and submitted their respective written statements The case was fixed for hearing on 7th June 1965 Today both the Company and the Union appear before me and file a joint petition of compromise along with a memorandum of settlement and submit that the disputes between the parties have been amicably settled between them. They pray for an award in terms of the memorandum of settlement, dated 3rd June 1965, filed today I have heard both the sides. I am satisfied that the compromise is voluntary, legal and reasonable and as prayed for by the parties, I pass an award in terms of the memorandum of settlement referred to above. The petition of compromise and the memorandum of settlement attached to the petition shall form part of this award

Dictated and corrected by me.

R. BHATTACHARYA
Judge

R. BHATTACHARYA
Judge,
Fourth Industrial Tribunal
4-6-65

PETITION OF COMPROMISE

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL. WEST BENGAL

In the matter of an industrial dispute
between
Messrs Modern Rubber Manufacturers (P) Ltd.

And

Their workmen represented by Modern Rubber Manufacturers Mazdoor Union

And

In the matter of an order of reference No. 4485-I.R IR/11L-304/64. dated 25th September 1964

The humble joint petition of both the Company and the Union above named--

Most respectfully sheweth—

1. That 7th June 1965 is fixed for hearing of the aforesaid dispute.

2. That the petitioners have come to an agreement and a memorandum of settlement has been signed on 8th June 1965.

3. That petitioners submit that they would not proceed further with the pending industrial dispute before Your Honour as the said dispute has been settled by the memorandum of settlement, copy of which (signed by the representative of both parties) is enclosed herewith and the same is marked with Annexure "A" of this petition

Under the circumstances, your petitioners pray that Your Honour may be graciously pleased to pass Award incorporating the terms of the Memorandum of Settlement (Annexure "A") signed by the petitioners

And for this your petitioners as in duty bound shall ever pray

ILLEGIBLE
3-6-65

Shankar Rai Chowdhury.
for the Union
3-6-65

R. BHATTACHARYA.
Judge,
Fourth Industrial Tribunal
4-6-65.

ANNEXURE "A"

MEMORANDUM OF SETTLEMENT

1. **Name of the parties :** (i) Messrs. Modern Rubber Manufacturers Private Ltd., 12/1/B Lindsay Street, Calcutta 16, Factory at 42 Gowshala Road, Lillooah, Howrah. and

(ii) Modern Rubber Manufacturers Majdur Union, 7/4 Natunpara Road, Lillooah, Howrah.

2. **Representing employers :** Shri S. N. Kothari, Manager of the Company.

3. **Representing workmen :** Shri S. Rai Chowdhury, Secretary of the Union.

4. **Short recital of the case :** Certain industrial disputes are pending before the Hon'ble Fourth Industrial Tribunal. Another dispute was regarding the implementation of the award of the Hon'ble Third Industrial Tribunal published in the "Calcutta Gazette" dated 8th October 1964. There is also a case pending in the High Court at Calcutta. [Civil Rule No. 1261 (W) of 1964] in which the Company obtained a rule against the Assistant Labour Commissioner, Howrah and seven workmen concerned in respect of an ex parte decision on the application under section 33(2) (b) of the Industrial Disputes Act. Since the factory of the Company has been closed from 2nd October 1964 after due closure notice and to avoid all future complications the parties to disputes have agreed to settle all pending disputes inclusive of the award of the Third Industrial Tribunal and the pending High Court case.

5. **Terms :** I. The Company shall withdraw the pending High Court case, viz., Civil Rule No. 1261 (W) of 1964.

II. The Company shall pay to each of the following workmen as mentioned against issue No. 1 in the aforesaid industrial dispute pending before the Hon'ble Fourth Industrial Tribunal as follows :

(a) 26 days' notice pay

(b) Retrenchment compensation at 15 days' wages for each completed year of service up to the date of receipt of the letter of dismissal.

(c) Wages in lieu of annual leave (if any due) up to the date of suspension.

1. Sitaram Jado,
2. Kapildeo Kurmi,
3. Dharam Biswas,
4. Siddhinath Singh,
5. Baijnath Gareria and
6. Jahur Bux.

III. Out of the listed workmen mentioned against issue No. 2 in the said industrial dispute, only Shri Sanat Das and Biswanath Sadhukhan shall be paid the following :

(a) 26 days' notice pay.

(b) Retrenchment compensation at 15 days' wages for each completed year of service up to the date of closure of factory, i.e., 1st October 1964.

(c) Wages in lieu of annual leave (if any due) up to the date of suspension or termination of service as the case may be.

IV. The Union shall have no claim for basic wages and dearness allowance which are issues Nos. 3 and 4 respectively in the said industrial dispute.

V. The Company agree to pay Shri Bholanath Ghose and Hanuman Lodh the same benefit which are mentioned against clause (III) (a), (b), (c) above. The Union shall not press for the imposition of the award passed by Shri J. N. Mondal, Judge, Third Industrial Tribunal, published in the "Calcutta Gazette" on 8th October 1964 in consideration of the payments to be made by the Company to Shri Bholanath and Hanuman Lodh as mentioned above in clause No.V and they will also be paid by the Company Rs. 75 each as further compensation.

VI. For the purpose of computation of benefits if any workman has worked for six months or more in any year, he would be deemed to have completed one year's service, and if the length of service is less than six months, no benefits would be available to them for the purpose of payment of retrenchment compensation.

VII. The Company agrees to make the aforesaid payments on 7th June 1965 to the aforesaid workman at the court room of the Fourth Industrial Tribunal, West Bengal, who should be physically present to receive their payments against clear receipts and the said payments would be witnessed by the representative of the Union.

VIII. The workmen who will not be present on 7th June 1965 should receive their payments at the court room of the said tribunal on such date and time to be fixed by the Company in consultation with the Union within one month from the date failing which, it would be presumed that the workers are not interested in their payments and no further payment will be made after that period. The representative of the Union shall witness the aforesaid payments.

IX. After completion of the aforesaid payments the Company would grant a certificate to each of the aforesaid workmen stating their name, period of service, nature of work under the Company and in the said certificates nothing would be mentioned as to the reasons for termination of service.

This settles all disputes pending between the parties as on date.

For Modern Rubber Manufacturers
(P) Ltd.

3-6-65.

Witness :
(1) ILLEGIBLE.

(2) ILLEGIBLE.

For Modern Rubber Manufacturers Majdur Union.

3-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2335-I.R./IR/10L-149(A)/64.—22nd June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred to the Seventh Industrial Tribunal for adjudication ;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Gour Chandra Das, a workman of Messrs. Dutson Engineering Corporation (Private) Ltd., 5 M. C. Garden Road, Dum Dum, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workman, the conditions of service applicable to him immediately before the commencement of the said proceedings.

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Gour Chandra Das of 1 Joy Bhattacharya Lane, Calcutta-3, against Messrs. Dutson Engineering Corporation (P) Ltd., of 5 M. C. Garden Road, Dum Dum. (Case No. 44 of 1964 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Complainant : Shri P. Bhattacharjee.

For the Company : Shri S. K. Bhanja Chowdhury, Labour Adviser.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Gour Chandra Das, a workman of Messrs. Dutson Engineering Corpn (P) Ltd., complaining of alteration of a condition of his service by not paying him th full production bonus according to the system obtainin in this Company. The application has been mad as at the time of the alleged alteration in the conditio of his service, the adjudication proceedings of anothe dispute between the Company and its workmen, re ferred to this Tribunal under G. O. No. 3537-I.R. dated 6th August 1962, were pending.

After service of notice of the application upon th Company, it appeared and filed its written statement After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing o 14th June 1964. On that date, the applicant work man's representative, Shri P. Bhattacharjee, appeare and verbally reported that the application would no be proceeded with, as the dispute had been amicably settled. The Company's representative was also present As the application is not proceeded with, it is to b dismissed for non-prosecution.

In the result, I dismiss the application under section 33A, Industrial Disputes Act, for non-prosecution.

The case is disposed of by this award.

S. RAY, Judge,
Seventh Industrial Tribunal
15-6-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy

No. 2334-I.R./IR/10L-149(A)/64.—22nd June 1965 —Whereas under the Government of West Bngal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Basanta Kumar Das, a workman of Messrs Eastern Iron Works, 16A Haldarpara, Santragachi, Baltikari, Howrah one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute :

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of ction 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish the id award as shown in the annexure hereto.

ANNEXURE

the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Basanta Kumar Das, 1/1/12 Nabin Ghosh Lane, Ghusuri, Howrah, against Messrs. Eastern Iron Works, 16A Haldarpara, Santragachi, Baltikari, Howrah. (Case No. 107/64 under section 33A).

EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

1 S. K. RAY. Judge, Seventh Industrial Tribunal.

the Company : Shri S. K. Bhanja Chowdhury, Advocate.

the applicant : None.

AWARD

This is an application under section 33A, Industrial putes Act, by Shri Basanta Kumar Das, a workman Messrs. Eastern Iron Works, the Company O.P., plaining of his alleged illegal and wrongful dismissal m service by the Company's letter, dated 22nd April 3, during the pendency of the adjudication proceedings, of another dispute between the Company and its rkmen, referred to this Tribunal by Govt. Order 3537-I.R., dated 6th August 1962, and in contravention of the relevant provisions of section 33, Industrial Disputes Act.

n response to the notice of the application served m the Company O.P., it appeared and filed its written ement in reply to the application

fter necessary preliminary proceedings and some ournments, the case was finally fixed for hearing on h May 1965. On that date, there was no appearce by and no step was taken on behalf of either ty. In these circumstances, the Tribunal *moto* adjourned the case to 9th June 1965, in order give the parties another opportunity to appear and part in the proceedings of the case. On 9th e 1965 the Company's representative appeared, there was no appearance by nor was any step taken behalf of the applicant workman. It is clear from non-appearance of the applicant workman on two cessive dates of hearing that he is not keen on proting the application and has given up the dispute ered by the application. In these circumstances, e is no alternative but to dismiss the application non-prosecution on the footing that the applicant kman has given up the dispute which has thereby ed to exist.

In the result, I dismiss the application under section 33A, Industrial Disputes Act, for non-prosecution by the applicant workman and on the basis that the dispute has been given up by the workman.

This is my award in the case.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
10-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2310-I.R./IR/11L-22/64.—19th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4168-I.R./IR/11L-22/64, dated 11th September 1964, the industrial dispute between Messrs. Indian Health Institute and Laboratory Ltd., 1 Health Institute Road, Dum Dum, Calcutta-28, and their workmen represented by Health Institute Mazdoor Union, 43 Narendra Nath Mukherjee Road, Calcutta-28, regarding the issues mentioned in the said order being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Health Institute and Laboratory Ltd., 1 Health Institute Road, Dum Dum, Calcutta-28 and their workmen represented by the Health Institute Mazdoor Union, 43 Narendra Nath Mukherjee Road, Calcutta-28. (G. O. No. 4168-IR, dated 11th September, 1964). (Case No. 9 of 64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri R. BHATTACHARYA, M.A. LL.B., Judge,
Fourth Industrial Tribunal.

For the Union : Shri P. P. Pathak.

For the Company : Shri N. Das Gupta, Advocate,
Shri D. K. Das Gupta, Advocate,
and instructed by Shri H. K. Shome.

This is a reference under section 10 of the Industrial Disputes Act referred to this Tribunal by the Government of West Bengal. The parties are Messrs. Indian Health Institute and Laboratory Ltd. (referred to as the Health Institute), 1 Health Institute Road, Dum Dum, Calcutta-28, and their workmen represented by the Health Institute Mazdoor Union (described hereinafter as the Union), 43 Narendra Nath Mukherjee Road, Calcutta-28. The issues for decision are as follows :

1. Grades and scales of pay for the monthly paid workmen

2. Dearness allowance.

3. Whether the durwans are entitled to festival holidays? What alternative relief, if any, are they entitled to ?

4. Working hours.

In short, the case of the Union is that the Health Institute is highly prosperous having sound financial position. It has been making profit every year. The wages of the workmen and the dearness allowance are meagre and unjust. There are no grades and scales of pay of the workmen. The durwans are not allowed festival holidays. They are compelled to work on holidays and they do not get any compensation. They are not allowed festival holidays as enjoyed by other workmen. The Union wants raising of the wage structure with the introduction of grades and scales of pay and also an increase in the dearness allowance. They also want that the durwans may be allowed to enjoy equally with other workmen the festival holidays.

The Health Institute, on the other hand, wants that the working hours of the Health Institute should be increased to 48 hours per week. The management says that the Health Institute is not highly prosperous and that its financial position is not so sound as alleged by the workmen. The case of the Health Institute is that if the workmen work for 48 hours in a week the concern will produce more products and earn more. According to the Factories Act, the workmen are bound to work for 48 hours in a week. It is also alleged that the pays and the dearness allowance are adequate. With regard to durwans it has been stated that they are meant for security of the properties of the Health Institute and that they are required to attend their duties on festival holidays on such conditions as they have been employed in the Health Institute. The Health Institute has been making ex-gratia payment of basic pay to the durwans for such festival holidays.

At the very outset I must mention that there has been no dispute from the side of the Health Institute about the fact that this is an industrial dispute. The workmen in this case are properly represented by the Union and I hold that this is an industrial dispute. For the sake of convenience I shall take up the issue No. 4 which relates to the working hours. At the time of argument Shri Pathak from the side of the workmen has submitted that the workmen are not unwilling to work for 48 hours in a week but at the same time they claim increase in their wages and dearness allowance because at present they are working 37 hours in a week. According to the provision of the Factories Act, t employer is entitled to increase working hours to hours in a week. This issue No. 4 has been raised the instance of the Health Institute. The Secreta of the Union, P. W. 6, has stated that he is not awa of any factory in West Bengal where the duty hou of the workers are 37 hours in a week. Exhibit K is letter of the Union, dated 9th June, 1964, address to the Labour Commissioner. At page 2 of that lett the Union agreed to the proposal of the manage me for increase of the working hours. Of course, at t same time the Union demanded increased wag Exhibit P is a letter written by the Health Institu to the Assistant Labour Commissioner on 25th Ju 1964. At page 2 of this letter again the Hea Institute stated that it was prepared to consi the case for increment of pay if the worke were agreeable to accept increased working hou O. P. W. 2 is the Factory Manager of the Hea Institute. He has stated that the demand for t medicines of this concern in the market is very hi and that the Health Institute is unable to supp according to the demands. During cross examina this witness has frankly stated that if the worki hours are increased to 48 hours per week there wo certainly be more production and that the Compa will earn more. He has also agreed that if the worki hours are increased to 48 hours, there should be increa in the remuneration of the workers. From the eviden adduced in this case, I am satisfied that this is a case where the working hours should be increa to 48 hours in a week to avoid wastage of labour a also for raising national income. This will also be the Health Institute to pay more to the workers the form of wages and allowances. I, therefore, deci that the management of the Health Institute shall entitled to increase the working hours to 48 hou in a week.

I shall now take up the issue No. 1, which relates t grades and scales of pay for the monthly paid workme Several balance-sheets of the Health Institute hav been exhibited in this case and there is no dispute befo me that the Health Institute has been earning profi for the last few years. The Health Institute as we as the Union have filed several documents which hav been marked exhibits in this case. Some statement have also been filed from the side of the Health In titute regarding some calculations in respect of financ and accounts. I pay little importance to them becaus no papers of accounts or reliable evidence or witness had been produced in support of these statement Exhibits D, G, and O have not been properly prove and supported by reliable and acceptable records o accounts. Apart from the fact that the Health Insti tute is earning profit every year, we get the evidence of the Factory Manager, O. P. W. 2, that if the working hours are increased to 48 hours, there should be increas in the remuneration of the workers also. The ground for such increase is given by this witness when he says that there would certainly be more production and more earning on account of increase of the working hours. In the facts and circumstances of this case, therefore, the remunerations of the workers must be increased and on account of that increase the financial positio of the Health Institute will not be materially affecte Admittedly, there are no grades and scales of pay of th workers. O. P. W. 1, the Accountant of the Healt Institute, has stated that there are no grades and scale

of pay. From the evidence it is clear that the Health Institute has not been regularly allowing increment to the workmen in their wages. Practically speaking, the wages of the workers are stagnant. Admittedly, there has been no appreciable revision in the wages of the workmen. It is highly desirable that the service conditions of the workmen should be improved by introduction of grades and scales of pay so that the workmen may work confidently with future expectation under security.

Unfortunately, the parties in this case have not adduced any detailed evidence regarding the categories of workmen working in this concern. However, I find some lists of workmen filed by the Health Institute as well as the Union. I also find designations of different workmen working in different concerns as would be evident by some agreements regarding service conditions filed in this case. I have considered all the evidence, both oral and documentary, adduced in this case including balance-sheets of different companies, the rates of remuneration of the workmen prevalent in other concerns as stated in different agreements and charts and also Exts. G and O referred to by the Company. I have already indicated earlier that the statements filed in this case by the Company without being supported by reliable papers of accounts and other evidence are of no importance. I have also considered Ext. 12, the letter of the Company stating the minimum monthly pay and dearness allowance paid to the time-rated employees. Giving my anxious consideration to the facts and circumstances of this case I fix the following grades and scales of pay for the Health Institute :

Unskilled workers like menials, coolies, peons, bearers, durwans and other general unskilled workers—Rs.36-2-96.

Semi-skilled workers like packers, checkers, etc.—Rs.40-2-100.

Skilled workers like carpenters, masons, motor drivers fillers and sealers, boilers attendants, gas attendants, etc. -Rs.48-3-138.

Laboratory assistants, supervisors, mechanics—Rs.60-5-210.

Junior chemists—Rs.70-5-120-6-240.

Senior chemists—Rs.85-6-145-8-305.

Junior clerks including typists, time-keepers, etc.—Rs 60-5-210.

Senior clerks and representatives—Rs.80-7-290.

Workmen, who are getting less than the minimum of the scales fixed by me, shall be pulled up to the minimum or the lowest stage of the scale, and those who are getting the minimum or more than the minimum in the scales shall be fitted in the next higher incremental stage in the relevant scales in relation to their existing basic pay. I make it clear that the scales I have fixed are on the basis of 48 hours work in a week.

Issue No. 2

I shall now consider the issue regarding dearness allowance. There is no dispute that the Company pays dearness allowance at the rate of 50 per cent. of the basic pay of the workmen with the minimum of Rs.25 and the maximum of the dearness allowance has been fixed at Rs.50. Admittedly also, there has been no revision in the rate of dearness allowance within recent time and that the cost of living has been rising by leaps and bounds. In these circumstances, it is just and proper that there should be some revision in the rates of dearness allowance. On consideration of the rates prevalent in other concerns as mentioned in different statements exhibited in this case on the side of the union, I fix the rate of dearness allowance at 60 per cent. of the basic pay with the minimum of Rs.35 and the maximum payable to the workmen is hereby fixed at Rs.80.

Only the issue no. 3 now remains to be decided. The question arises whether the durwans are entitled to festival holidays as allowed to other workmen. If the question is answered in negative, then the further question that arises is whether they are entitled to any other alternative relief. The union says that the durwans are not allowed festival holidays and that they are compelled to work and do their duties on such holidays. The Health Institute, on the other hand, says that the durwans being members of the security staff are to look after the Company's properties even on holidays and unless the properties are properly looked after, the Health Institute will suffer irreparable loss. The Health Institute has further stated that as the durwans are to do their duties on festival holidays, the Health Institute has been making ex-gratia payment of basic pay for such holidays. Mere payment of the basic pay for the festival holidays is not enough. There should be no unfair discrimination between one class of workers and another. Durwans are also normal human beings with human feelings and sentiments. It is not unusual for the employer to pay some allowance to the durwans if they are forced to work on festival holidays which are being enjoyed by other workmen. In addition to this allowance the Health Institute should further allow substituted holidays to the durwans in case they are required to be on duty on any festival holiday. This substituted holidays should be allowed to the durwans whenever they will claim for them provided that the durwans must claim the substituted holidays and enjoy them within a year from the date of the festival holidays in question. Such substituted holidays shall be with normal and usual remunerations.

This award must be implemented by the Health Institute with effect from the 1st of August 1965. The duty hours of the workmen for 48 hours in a week shall also start from the date fixed, but in case the Health Institute fails to fix the duty hours as mentioned by me, the grades and scales of pay already fixed by me shall not be affected thereby and the workmen shall be entitled to the benefits of the same.

Dictated and corrected by me.

R BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
8-6-65.

By order of the Governor,
S.C. MUKHERJEE, Asst. Secy.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(BASE 1960=100)

Centre—ASANSOL—1964

Group/Sub-group	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
I—A. FOOD:									
(a) Cereals and Products	115	115	117	122	137	130	129	127	127
(b) Pulses and Products	142	145	147	159	169	178	187	198	199
(c) Oils and Fats	133	136	143	157	181	182	186	211	238
(d) Meat, Fish and Eggs	116	120	121	129	145	136	134	130	126
(e) Milk and Products	112	112	112	114	123	123	123	128	128
(f) Condiments and Spices	116	120	118	122	126	131	141	150	145
(g) Vegetables and Fruits	132	125	133	138	153	138	142	139	122
(h) Other Food	131	129	133	136	139	141	141	138	137
FOOD INDEX	121	121	124	130	141	138	138	139	138
I—B. PAN, SUPARI, TOBACCO AND INTOXICANTS.	106	107	107	113	113	107	107	113	113
II. FUEL AND LIGHT	113	113	117	123	126	123	123	121	118
III. HOUSING	105	105	105	110	110	110	110	110	110
IV. CLOTHING, BEDDING AND FOOTWEAR	108	108	108	109	110	111	111	114	114
V. MISCELLANEOUS:									
(a) Medical Care	107	107	107	113	114	113	113	113	113
(b) Education, Recreation and Amusement	109	109	109	117	117	117	117	117	117
(c) Transport and Communication	107	107	107	107	107	107	107	107	107
(d) Personal Care and Effects	119	119	122	125	129	129	129	129	130
(e) Others	105	105	105	107	108	108	108	109	109
MISCELLANEOUS INDEX	110	110	111	114	116	116	116	116	116
GENERAL INDEX	117	117	119	124	133	130	130	131	131
ESTIMATED GENERAL INDEX ON BASE 1951-100.	129	129	131	136	146	143	143	144	144

D. CHATTERJEE,

Labour Commissioner, West Bengal

and

Competent Authority under Minimum Wages Act

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS
(BASE : 1960=100)

Centre—JALPAIGURI.

Group/Sub-group	August 1964	September 1964	October 1964	November 1964	Decembe 1964
A. FOOD :					
(a) Cereals and Products	113	135	142	139	123
(b) Pulses and Products	141	149	155	163	177
(c) Oils and Fats	162	171	181	182	202
(d) Meat, Fish and Eggs	140	142	142	134	130
(e) Milk and Products	82	84	89	100	102
(f) Condiments and Spices	120	119	128	134	140
(g) Vegetables and Fruits	120	127	148	173	165
(h) Other Food	115	114	115	115	117
FOOD INDEX	119	133	141	141	133
B. PAN, SUPARI, TOBACCO AND INTOXICANTS	111	112	112	112	112
FUEL AND LIGHT	144	144	146	147	147
D. HOUSING	100	100	100	100	100
E. CLOTHING, BEDDING AND FOOTWEAR	111	113	115	114	115
MISCELLANEOUS :					
(a) Medical Care	86	86	86	86	86
(b) Education, Recreation and Amusement	106	106	106	106	106
(c) Transport and Communication	104	104	104	104	104
(d) Personal Care and Effects	123	124	125	125	125
(e) Others	120	119	119	119	119
MISCELLANEOUS INDEX	119	118	119	119	119
GENERAL INDEX	119	129	134	134	129
ESTIMATED GENERAL INDEX ON BASE : 1948=100	126	137	142	142	137

D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

NADIA-MURSHIDABAD AREA

BASE :—Year 1951 = 100

July 1964 to December 1964.

Items	Weights	June 1964	July 1964	August 1964	September 1964	October 1964	November 1964	December 1964
1	2	3	4	5	6	7	8	9
Food	70.32	116	115	120	121	123	123	121
Fuel and Lighting	7.58	117	120	120	116	119	119	122
Clothing	7.03	94	95	96	98	97	97	96
Miscellaneous	13.34	116	117	120	119	121	123	130
House Rent	1.73	100	100	100	100	100	100	100
Combined Index ..	100.00	114	114	118	118	120	120	120

The Consumer Price Index Numbers for Working Class in respect of Nadia, Murshidabad for the months of July 1964 to December 1964 are placed below for favour of perusal and approval. The index numbers of August and September show a rise by 4 points in comparison to those of June and July. Again in September 1964 the Index Number rose by 2 points and remained steady during November and December. This rise is due to that in food, miscellaneous.

D. CHATTERJEE,

Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

BANKURA-MIDNAPORE AREA

BASE :—Year 1951 = 100

July to September 1964

Items	Weights	June 1964	July 1964	August 1964	September 1964
1	2	3	4	5	6
Food	66.16	138	142	147	147
Fuel and Lighting	8.34	147	150	152	156
Clothing	7.04	87	88	90	91
Miscellaneous	16.88	123	126	126	128
House Rent	1.58	100	100	100	100
Combined Index	100.00	132	136	139	140

The index numbers show upward trend from June to September 1964, that is a rise of 4 points from June to July, 3 points from July to August and 1 point from August to September. This rise is due mainly to increase in prices on food, fuel and lighting and miscellaneous items.

D. CHATTERJEE,

Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(BASE 1960-100)

Centre—DARJEELING

Group/sub-group	July 1964	August 1964	September 1964	October 1964	November 1964	December 1964
1	2	3	4	5	6	7
I–A. FOOD :						
(a) Cereals and Products	109	124	146	152	133	119
(b) Pulses and Products	132	142	147	159	160	170
(c) Oils and Fats	139	158	165	174	172	188
(d) Meat, Fish and Eggs	114	120	120	135	134	135
(e) Milk and Products	123	123	123	118	118	119
(f) Condiments and Spices	108	111	112	120	124	137
(g) Vegetables and Fruits	111	126	117	138	155	149
(h) Other Food	115	115	115	119	117	119
FOOD INDEX	113	125	138	146	136	130
I–B PAN, SUPARI, TOBACCO AND INTOXICANTS ..	108	108	108	108	108	108
II. FUEL AND LIGHT	108	109	111	119	120	120
III HOUSING	100	100	100	100	100	100
IV CLOTHING, BEDDING AND FOOTWEAR ..	116	116	119	118	118	122
V. MISCELLANEOUS :						
(a) Medical Care	91	126	126	126	126	126
(b) Education, Recreation and Amusement	108	108	108	108	108	108
(c) Transport and Communication	100	100	150	150	100	100
(d) Personal Care and Effects	131	131	131	133	135	138
(e) Others	145	145	148	148	148	149
MISCELLANEOUS INDEX	133	133	137	137	136	137
GENERAL INDEX	113	121	130	136	129	126
ESTIMATED GENERAL INDEX ON BASE : 1948-100 ..	133	143	153	160	152	149

D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS :

BANKURA/MIDNAPORE AREA

BASE—Year 1951—100

October 1964 to December 1964

Items	Weight	September 1964	October 1964	November 1964	December 1964
1	2	3	4	5	6
Food	66.16	147	141	143	142
Fuel and Lighting	8.34	156	145	145	143
Clothing	7.04	91	91	91	92
Miscellaneous	16.88	128	125	126	129
House Rent	1.58	100	100	100	100
Combined Index	100.00	140	134	136	136

In comparison with the Index Numbers of September 1964, there is a downward trend in the Index Numbers of the following months October, November and December 1964. To be precise, the Index Number of October 1964 shows a fall by 6 points while those for November and December 1964 registers fall of 4 points but these lattor index numbers (for November and December) show rise by 2 points in comparison with that of October 1964.

This downward trend in the Index numbers is mainly due to fuel and lighting and food.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS :

MALDA-WEST DINAJPUR AREA

BASE—Year 1951—100

October 1964 to December 1964

Items	Weight	September 1964	October 1964	November 1964	December 1964
Food	65.62	130	128	120	121
Fuel/Lighting	10.53	105	105	102	102
Clothing	7.10	100	102	98	97
Miscellaneous	14.24	107	108	108	107
House Rent	2.51	100	100	100	100
Combined Index	100.00	121	120	114	115

The index Number of October in respect of Malda-West Dinajpur area records a fall by 1 point over that of September 1964, and the index Number for November and December 1964 records a further fall of 6 and 5 points respectively.

The abovementioned fall in the index Number is mainly due to the corresponding fall in food prices.

D. CHATTERJEE,
Labour Commissioner, West Bengal

Registered No. C207

The Calcutta Gazette

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SADHA 24] THURSDAY, JULY 15, 1965 [SAKA 1887

PART IC—Awards by the Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 2314-I.R., IR 10L-176/64.—19th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1433-I.R. IR 10L-66, dated the 22nd September 1964, the industrial dispute between Messrs. K. B. Jethi and Co., 65 Benaras Road, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C/o Anadi Das, M. L. A., Dasnagar, Howrah, regarding the issues specified in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award in the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

B. Jethi & Co., 65 Benaras Road, Howrah, and Their Workmen represented by the Howrah Small Factories Workers' Union, C/o Anadi Das, M. L. A., Dasnagar, Howrah. (Case No.VIII—286/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Union: None.

For the Company: Shri J. D. Mukherjee, Advocate.

AWARD

The above dispute over the issues given in the order of reference and reproduced below as referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 4433-I.R./IR 10L-176/64, dated the 22nd September 1964.

Issues

(1) Wages and dearness allowance.
(2) Leave.
(3) Holidays.
(4) Permanency.

The parties appeared before the Tribunal in response to notices issued to them and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 29th May, 1965. On that date, there was no appearance on behalf of the Union, but the Company filed a Memorandum of Settlement of the dispute under reference concluded between the Company and the entire body of its workmen, and signed by the Company's representative and all the workmen of the Company numbering seven and praying for a compromise award in terms of the Memorandum of Settlement. As there was no appearance on behalf of the Union, I considered it necessary

to put the Company to proof of the fact that the Memorandum of Settlement was signed by all the workmen of the Company and necessarily the workmen concerned in the present dispute. Shri B. K. Jethi, a partner of the Company, gave evidence and proved by his sworn testimony that this Company had only seven workmen and all the seven workmen had signed the Memorandum of Settlement. I see no reason to disbelieve his testimony. It is also significant to note that the Union has chosen not to make any appearance, though the final date of hearing was known to it and there is no opposition on behalf of the Union to the acceptance of the Memorandum of Settlement and the passing of an award on that basis. After considering all aforesaid facts and circumstances, I accept the Memorandum of Settlement as bona fide and genuine and hold that the dispute under reference has been amicably settled between the Company and the entire body of its workmen in terms of the said Memorandum of Settlement which has been signed by all its workmen and necessarily the workmen concerned in the dispute. I have also considered the terms of settlement and I accept them as quite fair and lawful. There should therefore be a compromise award in terms of the Memorandum of Settlement as prayed for by the Company.

In the result, I make a compromise award in terms of the Memorandum of Settlement, a copy whereof is made a part of the award as an Annexure.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
11-6-65.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Order of Reference No. 4433-I.R./IR/10L-176/64, dated 22nd April, 1964.

In the matter of Messrs. K. B. Jethi and Co.

And

Their workmen.

The humble petition on behalf of Messrs. K. B. Jethi and Co.

Most respectfully sheweth :

1. That this date has been fixed for the hearing when before the Learned Tribunal, a copy of the Memorandum of Settlement, dated 25th May, 1965, was furnished to Shri Anadi Das, President of the Union.

2. That in terms of clause 9 of the said Memorandum of Settlement the parties having settled the subject matter of the present reference expressed their intentions to submit the said Memorandum of Settlement signed by all the seven workmen at present employed by the Company for the purpose of a "no dispute" award incorporating the above mentioned Memorandum of Settlement as a part of the "no dispute" award.

Your petitioner therefore humbly prays that "no dispute" award be made as stated above.

Your petitioner as in duty bound shall ever pray.

Dated the 29th May, 1965. For K. B. Jethi & Co.

Bharat Kumar Jethi
Partner.

Filed by :
J. D. Mukherji, Advocate.
29-5-65.

S. K. RAY,
Judge,
Seventh Industrial Tribunal
11-6-65.

Annexure

MEMORANDUM OF SETTLEMENT

Between

Messrs. K. B. Jethi & Co., hereinafter referred to as the Company, having its factory at No. 65 Belilious Road, Howrah.

And

All its workmen, hereinafter referred to as the workmen who are at present employed at the said factory.

Short recitals of the case

Whereas Messrs. K. B. Jethi & Co., as well as its workers employed at present at the above mentioned factory in order to maintain industrial peace and harmony intend to arrive at a settlement.

And whereas after mutual negotiations between the Company and all its workmen at present employed by the Company a settlement has been arrived at including the subject matter of the Order of Reference No. 4433 I.R. IR/10L-176/64, dated 22nd September 1964, pending before the learned Seventh Industrial Tribunal relating to wages and dearness allowance, leave, holidays and permanency, and whereas none of the workers at present employed by the Company are members of any registered Trade Union of workers.

It is hereby mutually agreed and declared as follows by and between the parties abovenamed :

Terms of settlement

1. Wages and dearness allowance.—

The parties mutually agree that the present system of payment of consolidated wages which includes dearness allowance will continue. The increase of the consolidated wages which includes wages and dearness allowance will be in terms of the chart Annexed to the Terms of Settlement and marked with the letter "A" to be treated as a part of the present Settlement. The said chart shows the existing consolidated wages, the revised consolidated wages inclusive of wages and dearness allowance, will be given effect to on the execution of the present settlement and the last column of the chart gives the increase in consolidated wages

inclusive of wages and dearness allowance be given effect to on the 1st June, 1966.

2. Scale and Pay.

The workers do not press their claim at present and the same is to be treated as settled between the parties.

3. Leave and Holidays.

The parties agree that the present system to continue during the pendency of the present Agreement.

4. Permanency.

In view of the fact that the Company has at present seven workers in the master-roll of the Company and in view of the fluctuating nature of the orders according to the seniority of the services the following three persons will be treated as permanent workers :

1. Shri Motilal Kanojia.
2. Shri Dilip Kumar Jethi.
3. Shri Raj Kumar Mishra.

5. Contract Labour.

The Company shall have right to employ and contract labour in the manufacturing process in case it is necessary at its sole discretion.

6. Acting Allowance.

In specific case at the sole discretion of the Company, acting allowance be paid to any person who may be working in place of any other person.

7. That by virtue of the present settlement all disputes, if any, have been mutually settled including the subject matter of the above mentioned reference, dated the 22nd September 1964, pending before the learned Seventh Industrial Tribunal. The parties agree to submit a joint petition before the learned Seventh Industrial Tribunal to consider the terms of the present Memorandum of Settlement for the purpose of giving a "no dispute" award incorporating the pereset terms of settlement.

8. That workers agree not to resort to go-slow tactics. The workers hereby agree that without first exhausting the machineries of negotiations, conciliation and adjudication as provided for in the Industrial Disputes Act, 1947, they will not resort to strike and any strike in contravention of the provisions of the present Settlement will be treated as unjustified and illegal strike.

9. That this Settlement will come into effect from the 1st June, 1965 and shall be initially binding up to 1st June, 1967 and thereafter shall continue to be binding unless either party gives notice of termination in terms of the provisions of the Industrial Disputes Act.

10. That in case of dispute or differences regarding interpretation of the provisions of the Settlement the same will be referred to the arbitration in terms of the Indian Arbitration Act and that the arbitration shall be held within the city or suburbs of Calcutta.

On behalf of the Company :
for K. B. Jethi & Co.
Illegible,
Partner.

On behalf of the Workmen :
L. T. I. of Subodh Ch. Bose.
L. T. I. of Basudev Daw.
L. T. I. of Biswanath Das
L. T. I. of Motilal Kanojia.
L. T. I. of Dilip Kumar Jethi.
L. T. I. of Raj Kumar Mishra.
L. T. I. of Umesh Kumar Jethi.

CHART

Sl. No.	Name	Present consolidated wages (basic wages and dearness allowance)	Consolidated wages in 1965 (basic wages and dearness allowance)	Consolidated wages in June, 1966 (basic wages and dearness allowance)
		Rs.	Rs.	Rs.
1.	Motilal Kanojia	110.50	113.25	116.50
2.	Dilip Kumar Jethi	91.00	94.25	97.50
3.	Raj Kumar Mishra	90.00	93.25	96.50
4.	Biswanath Das	52.00	55.25	58.50
5.	Subodh Chandra Bose	52.00	55.25	58.50
6.	Umesh Kumar Jethi	39.00	45.50	52.00
7.	Basudev Daw	39.00	45.50	52.00

Note : Only the above mentioned seven workers are employed at present by Messrs. K. B. Jethi & Co. at its factory at 65 Benaras Road, Howrah.

Filed by

J. D. Mukherji,
Advocate,
29-6-65.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
11-6-65.

By order of the Governor,
S. C. MUKHERJEE
Asst. Secy.

No. 2471-IR./IR/10L-41(L)/60.—24th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4507-IR/IR/10L-41(L)/60, dated the 3rd October 1962, the industrial dispute between Messrs. Indian Iron and Steel company Limited, Burnpur, district Burdwan and their workmen represented by the United Iron and Steel Workers' Union, Station Road, Post Office Burnpur, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Sukumar Bose, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by one Sukumar Bose, an employee of the Indian Iron & Steel Co. Ltd., Burnpur, Asansol, against the aforesaid Company. (Address of the employee : C/o United Iron & Steel Workers' Union, Bari Smriti Bhawan, P. O. Burnpur, Dist. Burdwan). (Case No. 159/63 under section 33A).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJEE, Judge,
Fifth Industrial Tribunal.

Present for the Company : Shri Lenin Roy, Advocate and Shri B. B. Ghosh, Advocate of Messrs. Fowler & Co., Solicitors.

Present for the workman : Shri Kalyan Roy, an officer of the United Iron & Steel Workers' Union.

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by the workman Sukumar Bose against his employer opposite party, the Indian Iron & Steel Company Ltd., alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947. The original reference out of which this case has arisen was made under G. O. No. 3430/I.R./IR/10L-41(L)/60, dated the 4th July 1960, read with order No. 4507-I.R./IR/10L-41(L)/60, dated the 3rd October, 1962.

The case of the petitioner in short is that a charge-sheet was given to him on 27th July 1963 alleging theft of some materials belonging to the Company, and after a show of enquiry into the charge-sheet which was issued to him, he was dismissed from service with effect from 13th August 1963. It is alleged that the enquiry made against him was in violation of the principles of natural justice, and the finding of the enquiry committee is absolutely perverse. It is further alleged that there has been violation of the provisions of section 33 of the Industrial Disputes Act, 1947. The petitioner has prayed for his reinstatement with full back wages.

The application has been opposed by the opposite party by filing a written statement. The case of the Company as setforth in the written statement may shortly be stated as follows:

The petitioner was given a charge-sheet on 27th July 1963 for theft of the Company's materials, and an enquiry into the charge-sheet was held by two officers of the Company. Sukumar Bose participated in the enquiry and he was given full opportunity to defend himself. He was found guilty of the charge brought against him, and as a result of the enquiry he was dismissed from service. The enquiry, it is said, was held in conformity with the principles of natural justice and the petitioner was given full opportunity to cross-examine the witnesses examined on behalf of the Company and also to examine his own witnesses. It is also pleaded that there has been no violation of the provisions of section 33 of the Industrial Disputes Act, 1947 and the present application is misconceived and not maintainable. It is further pleaded that the petitioner not being a workman concerned in any pending industrial dispute between the opposite party and its workmen, is not competent to file this application, and the application is not maintainable in law. The petitioner, it is said, is not entitled to any relief in this case.

Decision

A preliminary objection has been raised on behalf of the opposite party that the petitioner, not being a workman concerned in the pending industrial dispute between the opposite party and its employee Samar Sen, is not competent to file this petition under section 33A of the Industrial Disputes Act. It is clear from sub-section 2 of section 33 of the Industrial Disputes Act, 1947, that a workman can file an application under section 33A of the Industrial Disputes Act duringt he pendency of an industrial dispute, if he is concerned in such a dispute. It is an admitted fact that a dispute is pending for adjudication before this Tribunal regarding the retrenchment of Samar Sen, a workman who was formerly the Secretary of this Union. The evidence of P. W. 1 Kalyan Roy, the Joint Secretary of the Union, is that the petitioner Sukumar Bose is a member of this Union since 1958 and he along with other workmen approached the Union for taking up the cause of Samar Sen after his retrenchment. He has further stated that the petitioner also contributed to the fund which was opened for meeting the costs of litigation of Samar Sen. He has however not produced any documents to show that the petitioner is a member of the United Iron & Steel Co. Ltd. Workers' Union or that he paid special subscriptions for meeting the costs of the case of Samar Sen, which is pending. It is stated by P. W. 1, the

Joint Secretary of the Union, that a written representation was submitted to the Union by a large number of workmen for taking up the cause of Samar Sen, but that document has also not been produced and no satisfactory explanation has also been offered for its non-production. Had these documents been produced by the Union, it would have shown that though Sukumar Bose was not in the employment of the opposite party at the time when Samar Sen was retrenched, he, after his appointment, was one of the workmen who took up the cause of Samar Sen. It is also to be noted that in the petition it is nowhere stated that the petitioner Sukumar Bose is a workman concerned in the dispute which is pending between the opposite party and its workman Samar Sen before this Tribunal. There cannot be any doubt that in order to attract the provision of section 33A it must be proved that the employer has contravened the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute and the petitioner is a workman concerned in such a dispute. If the petitioner is not a workman concerned in such a dispute, he cannot make an application under section 33A of the Industrial Disputes Act even in case of contravention of section 33 of the Industrial Disputes Act by the employer. The expression "workman concerned in such dispute" has been interpreted by the Hon'ble Supreme Court in the case of New India Motors, reported in 1960, L.L.J. 555. It has been held that the expression 'workman concerned in such dispute' in section 33 should not be limited to workmen directly or materially concerned in such dispute, but includes all workmen who sponsored the dispute. In the instant case, the Union has not been able to establish by satisfactory evidence that the petitioner was one of the workmen who sponsored the dispute regarding the retrenchment of Samar Sen. He therefore cannot be regarded as a workman concerned in the pending dispute between the opposite party and its workman Samar Sen. In this view of the matter the preliminary objection raised on behalf of the opposite party that the present application is not maintainable in law should prevail. I accordingly hold that the petitioner not being a workman concerned in the dispute between the opposite party and its workman Samar Sen is not competent to maintain the application under section 33A of the Industrial Disputes Act.

In view of my finding above, it is not necessary to consider the application on merits. The application is accordingly rejected as not maintainable.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,

Judge, Fifth Industrial Tribunal.
14-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2483-IR./1R-15L-9/63.—24th June 1965.—Whereas under the Government of West Bengal Labour Department, order No. 2343-LR/IR/15L-9/63, dated the 12th June, 1963, the industrial dispute between Messrs. India Trading Co. with their Head Office at 99 Grey Street, Calcutta-6 and service stations at 235 Lower Circular Road, Calcutta, 69 Park Street, Calcutta, and 1 Chadanga Road, Calcutta, on the one hand and their workmen represented by Automobile Engineering Workers' Union, 249D Bowbazar Street, Calcutta-12, on the other regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Sixth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rajeswar Pasman, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947) the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Rajeswar Pasman, C/o Automobile Engineering Workers' Union, 249D Bowbazar Street, Calcutta, as employee of Messrs. India Trading Co., 99 Grey Street, Calcutta-5, against the said Company in connection with G. O. No. 2343-I R./IR/15L-9/63, dated the 12th June 1963 (Case No. 63 of 1964 under section 33A).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the workman — Shri Biswanath Ash, Advocate.

For the Company — Shri C. L. Ganguli, Advocate.

This application under section 33A of the Industrial Disputes Act was filed on 13th May 1964 by Shri Rajeswar Pasman (hereinafter referred to as Shri Pasman) who was one of the employees under the Opposite Party-Company Messrs. India Trading Co., 99 Grey Street Calcutta-5 (hereinafter referred to as Opposite Party). It has been alleged that the applicant Shri Pasman had been appointed as an unskilled worker about the beginning of 1962 and was made permanent in service and was drawing Rs. 60 per month. On 28th October 1963

Shri Pasman obtained leave for a month on account of his illness and went to his native home in the district of Mazaffarpur where his illness aggravated. He therefore had sent an application on 25th November, 1963 for extension of his leave for the further period of one month. He had sent another letter for further extension of leave for about 2 1/2 months on the ground that he was suffering from serious illness. Inspite of these letters, no intimation was given by the Opposite Party. After recovering from illness the Petitioner came back to Calcutta in the first week of March 1964 and reported to his duty on 5th March 1964. At that time, the Petitioner was asked by the Opposite Party to bring the medical certificate showing that he was ill. The Petitioner thereupon brought the medical certificate from the doctor under whom he was getting his treatment and the medical certificate was shown to the Opposite Party on 23rd March, 1964. The Opposite Party, however, did not allow the applicant to join and had told him that he had been dismissed from service and the post had been filled up with new hand. It is further alleged that the Opposite Party did not issue any notice or any chargesheet and did not hold any enquiry with regard to the action taken against the applicant, that the order of dismissal is illegal, mala fide, vindictive and without jurisdiction, that the applicant had been victim of unfair labour practice, that he is an active member of the Automobile Engineering Workers' Union and that he had been really victimised for his trade union activities. In the circumstances, it is prayed that the applicant may be reinstated in service with full wages for the entire period of unemployment since 5th March 1964 till the date of reinstatement.

The Opposite Party in the written statement has raised a preliminary objection to the effect that as the applicant had not been dismissed or discharged for any misconduct and as there has been no violation of section 33 of the Industrial Disputes Act, the present application under section 33A of the Act is not maintainable. It is further alleged that the main dispute which was pending before this Tribunal related to the issue of "Grades and Scales of Pay", that dispute had no connection whatsoever with the present application of the complainant, that the complainant was employed as a coolie at the Kerosene Depot of the Opposite Party at No 1 Uttadanga Road, Calcutta, in 1962 and was paid Rs. 60 per month and that the complainant did not render continuous service for one year, i. e. 240 days in the year and in or about October 1963 the complainant all on a sudden started absenting himself from his duty. The Opposite Party had made enquiries and came to know that the applicant had left for his native place in the district of Mazaffarpur without applying for leave and without giving any information as to the reasons for his unauthorised absence. The Opposite Party had waited for more than two months and in January 1964 had written a letter to the complainant enquiring about the reasons for his unauthorised absence for such a long period. Inspite of this letter the applicant did not reply and did not also report to his duties and therefore the Opposite Party presumed that the complainant had left his service of his own accord. The Opposite Party denies all knowledge about the membership of the Union, and further denies that it has been pursuing unfair labour practice in order to victimise any member of the Union. The allegation of taking of leave, the allegation of the letters alleged to have been sent for extension of leave and the other allegations regarding the alleged production of the medical certificate are all denied. The applicant therefore, is not entitled to get any relief.

The following points arise for consideration in this case :

(1) Has the employer contravened section 33 of the Industrial Disputes Act? Had there been dismissal of the applicant contrary to the provisions of that section?

(2) If there has been a contraventon, is the order of the employer justified of the merits?

Decision

Point No. 1

Before I proceed to consider the question formulated above, I would refer to the rulings reported in A I R 1958 S C., 761 = 1958(I) L L. J., 793 = 17 F. J R 184 (Equitable Coal Co Ltd vs Algu Singh), and 1959 (I) L L J , 410 (Oriental Textile Finishing Mill vs State of Punjab). In the first case, two workmen in a Colliery complained that the Appellant Company had illegally and unjustifiably dismissed them during the pendency of appeal before the Labour Appellate Tribunal, without obtaining the latter's permission and they alleged that they had been victimised for trade union activities. The employer contended that the workmen were dismissed under standing order on charges of riotious and disorderly behaviour and assault after due enquiry. It appears that there was a proceeding in the criminal court and the workmen were sentenced. The employer further contended that the contravention was purely technical and did not justify the claim for compensation. The Labour Appellate Tribunal held that it could not be said that the view taken by the Enquiring Officer was an impossible one, but nonetheless since the requisite permission was not obtained, the workers were entitled to compensation and this was awarded. It was held by the Supreme Court that in an enquiry under this section, two questions fall to be considered : (i) is the fact of contravention by the employer proved? and (ii) if proved is the order passed by the employer justified on the merits? If both these questions are answered in favour of the employee, the Tribunal would no doubt be entitled to pass appropriate order in his favour, If the first point is answered in favour of the employee but if on the second point the finding is that on the merits the order is justified, then the breach may ordinarily be recorded as technical breach, and it may not, unless there are compelling facts in favour of the employees, justify any substantial order of compensation. If the first issue is answered against the employer, nothing furhther can be done. It was further observed that what orders should meet the ends of justice in the case of a technical breach would necessarily be a question of fact to be determined in the light of circumstances of each case. In that case their Lordships held that the Labour Appellate Tribunal was not justified in passing an award for compensation. In the other case, a workman was dismissed during the pendency of an industrial dispute and he had filed a complaint under section 33A of the Industrial Disputes Act. The Tribunal without going into the merits of the dismissal held in its award that

he complainant would be deemed not to be dismissed discharged and he was entitled to wages. It was held the Panjab High Court that it was not open to the ribunal to quash the dismissal merely on the ground at the dismissal was contrary to section 33. The ribunal must go into two matters : (i) whether the dismissal has been made contrary to the provisions of ection 33, and (ii) whether the dismissal is unjustified the merits. Their Lordships had referred to the dings reported in A. I. R. 1955 S. C. 258 = 1955 (I) L. J., 316 (Automobile Products of India vs. Rukaji Bala) and A. I. R. 1953, Bombay 133 = 1952 (II) L. J., 178 (Batuk K. Vyas vs. Surat Borough Municipality) and had held that the Tribunal had not decided he complaint in a manner warranted by law and had nt back the dispute for adjudication on the merits.

I shall now turn to discuss the preliminary objection hich has been raised by Shri Ganguli appearing for he Opposite Party. Shri Ganguli had pointed out that ere has been no order either of dismissal or of discharge f the applicant and therefore it could not be said that ere had been any contravention of section 33 of the dustrial Disputes Act. I do not think that the ques on of contravention of section 33 of the Act can really e decided without going into the facts. If really there ad been no dismissal at all, as alleged in the petition of mplaint, during the pendency of the main dispute fore this Tribunal, then of course, there could not e no contravention of section 33 of the Industrial Disutes Act. As mentioned earlier, if the contravention f section 33 of the Industrial Disputes Act is not proved d is decided against the applicant, then of course, he application under section 33A of the Act must fail. s therefore abundantly clear that the facts must be scertained before it can be said whether the applicaon under section 33A of the Act is maintainable or ot. I had therefore told the learned lawyer Shri Ganguli that I cannot decide the preliminary objection without deciding the disputed question of fact as to whether there had been dismissal or not. On this point, here is the allegation of dismissal by the applicant and here is the contrary allegation that the complainant as left the service of his own accord as alleged by the pposite Party. The important question therefore s whether the complainant has really been dismissed uring the pendency of the main dispute before the Tribunal or whether he has left service of his own accord. s has been provided in section 33(2)(b) that during he pendency of any proceeding in respect of any industrial dispute, the employer may, in accordance with he standing orders applicable to a workman concerned such dispute, for any misconduct not connected with he dispute, discharge or punish whether by way of smissal or otherwise that workman, provided that o such workman shall be discharged or dismissed unless there he has been paid wages for one month and an pplication has been made by the employer to the uthority before which such proceeding is pending for pproval of the action taken by the employer. Now, it is admitted by both parties that the applicant was workman under the Opposite Party, and that the ham dispute was pending before this Tribunal. The emaining question therefore is whether there had been discharge or punishment of the workman by way of dismissal for any misconduct not connected with the dispute. Shri Ganguli had alleged that in the facts nd circumstances of the present case, it is not necessary for the employer to file any application under section 33(2)(b) of the Act, or to comply with the proviso to that section. The employer is certainly not liable to file the application unless it is found that really and substantially the employer had dismissed the workman for a misconduct not connected with the dispute. I also do not agree with Mr. Ganguli that verbal order of dismissal is not enough, if there is really any order of dismissal, it may be verbal or in writing. The question, however is whether there was really any dismissal as alleged by the applicant or whether the applicant has really left the service of the Opposite Party of his own accord. It is the case that the applicant had obtained leave on account of his illness from 28th October, 1963 and had gone to his native home for his treatment and after about 4½ months, he had returned and sought to join but was prevented from joining unless he produced the medical certificate. It is his further case that he had brought the medical certificate and produced it on 23rd March 1964 and the medical certificate was not accepted and then the applicant was informed that he had been dismissed from service. Therefore, even according to the case of the applicant, he was told about the dismissal from service on 23rd March, 1964. In the circumstances, I do not see why in the prayer portion the date 5th March 1964 has been mentioned. The applicant in his evidence had stated that he had made an oral application for leave and had obtained leave from the Malik, namely Gyan Babu and Baldeo Babu and went on leave for a month. On this point, the applicant is silent (vide paragraph 3 of the written statement). It is not stated in that paragraph that the petitioner had made a verbal application for leave to Gyan Babu and Baldeo Babu and after his verbal application for leave had been sanctioned he had proceeded home. It may also be pointed out that if the applicant really fell ill in or about October 1963, he must have been treated by some doctor here. It may be further mentioned that it was suggested to P. W. 1 who is the applicant that if any worker wants to go on leave he has to inform the depot in-charge Shri Tewari and that he had denied the suggestion. O. P. W. 2 Shri Tewari has stated that if any leave is required by the person working in the depot the leave is granted by the depot in-charge. He has further stated that Shri Pasman had worked at the depot on 28th October 1963 and that oral application for leave is made to him and he gives leave orally. He has denied the suggestion that Pasman verbally prayed for leave from him and that he had granted that prayer. The suggestion to O. P. W. 2 that he had granted leave on the verbal prayer of the applicant is contrary to the evidence of P. W. 1 who had said that he had obtained leave from Gyan Babu and Baldeo Babu. I do not think there is any reliable evidence to show that actually the applicant was granted leave either from 28th October 1963 or from 29th October 1963, on account of his alleged illness. The Hazira Book (Ext. E.) shows that Shri Pasman had worked till 28th October, 1963. Therefore, the allegation in paragraph 5 of the written statement that Shri Pasman went on leave from 28th October, 1963 cannot possibly be true. It would appear that thereafter Shri Pasman had been marked absent by O. P. W. 2. It is the further evidence of O. P. W. 2 that when Shri Pasman was found absent he made a report to the Malik verbally and thereafter the Malik had written to Shri Pasman who, however, did not give any reply. O. P. W. 1 Shri Gyan had stated that O. P. W. 2 had submitted

a report about the last week of November 1963 that Shri Pasman was not coming to duty for a month. The learned lawyer appearing for the workman had pointed out the discrepancy between the evidence of O. P. W. 1 and O. P. W. 2. Whereas O. P. W. 1 had said that O. P. W. 2 had made a report about the end of November 1963, O. P. W. 2 had said that he made the report about a week after he had found that Shri Pasman was absenting himself from his duty. There is no doubt some discrepancy but still the fact remains that there was a report fairly early about the unauthorised absence of Shri Pasman. If really leave had been granted either by the depot in-charge (O. P. W. 2) or by O. P. W. 1 and Baldeo Babu, surely there would have been some note in the Hazira Book regarding the period of leave. I do not think there is any cogent reason for not accepting the evidence of O. P. Ws. 1 and 2 regarding the unauthorised absence of the applicant from 29th October, 1963. The evidence of O. P. W. 1 further shows that the letter (Ext. C) was written on 17th January, 1964. In that letter, it has been quite clearly written that Shri Pasman had been absenting himself from his duty without permission and/or authority from 29th October, 1963 and had not applied for any leave and had not informed the management regarding the reasons for his unauthorised absence. The address given in the letter is the address mentioned by P. W. 1 in his evidence. Exhibit D is the certificate of posting and there is the presumption of service in due course of post. P. W. 1 had no doubt denied that he had received any letter from the Company which is alleged to have been written about the middle of January 1964 but in view of the facts and circumstances which I have mentioned above, I cannot accept his denial regarding the service of this letter (Ext. C). The applicant however, did not turn up even after receiving that letter and according to his own case he only came on 5th March, 1964. The facts and circumstances, which I have mentioned above, appear to me to indicate that really there was no application for leave and no leave was granted to Shri Pasman before he started absenting himself from 29th October, 1963. The learned lawyer appearing for the workman however urged that the evidence of P. W. 1 regarding granting of leave would be corroborated by the subsequent conduct of the workman in sending two letters to the employer asking for extension of leave.

I shall now shortly discuss this question. Regarding the application for extension of leave which is alleged to have been sent on 25th November, 1963, it appears to me that there is no cogent evidence. The learned lawyer for the workman had relied strongly on the postal receipt (Ext. 1) and also on the evidence of P. W. 1. No copy of the letter or application had been produced by the applicant, and the alleged original application has also not been called for from the Opposite Party. O. P. W. 1 has also not been asked any question about the receipt of the letter alleged to have been sent on 25th November, 1963. The learned lawyer Shri Ganguli had pointed out that even Ext. 1 does not contain the full address of Baldeo Babu who is one of the partners of the firm and that the address is "Baldeo Babu, Calcutta-5". He submitted that even if any such letter has been sent by the applicant, it could not have possibly been delivered to Baldeo Babu or to the Company at 99 Grey Street, Calcutta-5. In my opinion, there considerable force in this submission made by Sh Ganguli on behalf of the Opposite Party. It appe to me that there is absolutely no cogent evid to show that any application for extension of lea was at all sent by Shri Pasman on or about 25th Nov ber, 1963, or was ever received by Baldeo Babu anyone else on behalf the Company Oppos Party. With regard to the subsequent letter wh has been mentioned in paragraph 5 of the writt statement of the workman. The workman has has said that as he was short of fund, he has s posteard for further extension of his leave. It may point out that the persons who had written the le or the postcard on behalf of the applicant in his villa home in the district of Mazaffarpur had not be examined in this case. I have therefore come to t conclusion that the applicant had neither obtain leave originally and had also not applied for extens sion of leave on two occasions. There is also no cogent evidence regarding the alleged illness of Sh Pasman. The doctor who is alleged to have tre Shri Pasman in his native home had not been examin and the alleged medical certificate which was pro duced has not also been legally proved. My conclu sion, therefore, is that the applicant had absented himself from his duties in an unauthorised manner from 29th October, 1963 for a fairly considerable period and the employer therefore is justified in thinking that the workman has left his job of his own accord. The applicant has given some evidence as to what had happened in March 1964. It has been stated by him that he had at first seen O. P. W. 1 and O. P. W. 2 had asked him to see Baldeo Babu. His further evidence is that Baldeo said that when he was so long, that he told him that as he was ill he was in his home receiving treatment from his doctor, that Baldeo Babu told him that unless the medical certificate was produced, he will not give him his employment and that some 8/9 days later, he had shown the medical certificate to Baldeo Babu. This evidence cannot be accepted. If the medical certificate was really shown to Baldeo Babu some 8/9 days afterwards, then it was shown either on the 9th or 11th of March 1964. Therefore, there is no reason why the applicant would be told on 23rd March, 1964 that he had been dismissed from service. According to paragraph 5 of the written statement, the medical certificate was shown on that date and then the applicant was told that he had been dismissed from service. The learned lawyer appearing for the applicant was unable to reconcile the discrepancy which I have mentioned above. It appears from the evidence of O. P. Ws. 1 and 2 that Shri Pasman did not turn up at all in March 1964. In the circumstances which I have mentioned above, this evidence of O. P. Ws. 1 and 2 can be accepted. I have come to the conclusion, therefore, that there has been no dismissal or discharge of the applicant and that it cannot be said that section 33 of the Industrial Disputes Act had been contravened by the employer. The learned lawyer appearing for the applicant somehow faintly urged that as Shri Pasman is a member of the union, he had been victimised for his Trade Union activities. Excepting the bare statement of P. W. 1 there is no other evidence that Shri Pasman was a member of the Union. The membership receipt has not been produced and the register of the union showing the name of Shri Pasman has also not been produced. I do not think there is

ally any cogent evidence to show that the employer ad resorted to unfair labour practice, or had really ctimised Shri Pasman for his alleged Trade Union tivities. The learned lawyer appearing for the work-an had also submitted that the dismissal itself would mount to alteration in the condition of service. I not think this can be accepted. There is separate ovision regarding dismissal. In any case, the leged dismissal had not been proved. In my opinion e application under section 33A of the Indus-ial Disputes Act fails, as there has been no con-avention of section 33 of that Act.

In view of my above finding, it is not necessary for to discuss the second point as to whether the smissal is justified on merits. As there has been no smissal, the question of merits cannot possibly arise. the result these points are decided in the light of y above findings.

The application under section 33A of the Industrial sputes Act is dismissed and the petitioner is not titled to any relief. This is my award.

ctated and corrected by me.
P. BASU,
Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
16-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

. 2751-I.R./IR/10L-171(A)/63.—29th June 1965.—reas under the Government of West Bengal, Labour rtment, Order No. 4212-I.R./IR/10L-171(A)/63, d the 15th September 1964, the industrial dispute een Messrs. GSA Co., Steel Fabrication Works, T. Road, Asansol, Burdwan, and their workmen sented by the GSA Co. (Asansol) Workers' Union, Smriti Bhawan, Subhas Pally, P. O. Burnpur, ict Burdwan, regarding the issue mentioned in said order being a matter specified in the second dule to the Industrial Disputes Act, 1947 (XIV of), was referred for adjudication to the Second strial Tribunal;

nd whereas the said Second Industrial Tribunal submitted to the State Government its award on said industrial dispute;

ow, therefore, in pursuance of the provisions of ion 17 of the Industrial Disputes Act, 1947 (XIV 947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial ditpute between Messrs. GSA Co., Steel Fabrication Works, G. T. Road, Asansol, Burdwan, and their workmen represented by the GSA Co. (Asansol) Workers, Union, Bari Smriti Bhawan, Subhas Pally, P. O. Burnpur, district Burdwan. (Case No. VIII-263/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

By Order No. 4212-I.R./IR/10L-171(A)/63, dated Calcutta, the 15th September 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. GSA Co., Steel Fabrication Works, Asansol, and their workmen represented by the GSA Co. (Asansol) Workers' Union to this Tribunal for adjudication regarding the issue contained in the order of reference.

Issue

1. Whether the refusal of employment to Sarbasri Sher Bahadur and Narsing is justified ? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. The refusal of employment to Sarbasri Sher Bahadur and Narsing was the issue. The case was fixed for hearing on 26th May 65 at Asansol. Both parties appeared and filed a joint petition of compromise settling the dispute. The dispute is accordingly compromised in terms of the joint petition of compromise which do form part of the award.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
16-6-65.

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. GSA Co., Steel Fabrication Works, G. T. Road, Asansol, Burdwan

And

Their workmen, represented by GSA Co. (Asansol) Workers' Union, Bari Smriti Bhawan, Subhas Pally, P. O. Burnpur, district Burdwan

And

In the matter of joint petition of compromise between the parties abovenamed

Most respectfully sheweth

The employer and the representative Union settled the dispute under reference amicably outside the Court in the following terms:

1. That the workmen, viz., Sarbasri Sher Bahadur and Narsing agree to accept Rs. 375 each as compensation in full and final settlement of their claim for reinstatement and back wages.

2. That the management undertakes to make the payment of the above sum to the workmen through the Asst. Secretary of the Union Shri Kalyan Roy and the Asst. Secretary will furnish a proper receipt for the same to the management. A copy of the receipt duly attested by the employer's representative shall be filed before the Tribunal which will form part of the record.

This joint petition of settlement may please be recorded and an award be passed accordingly.

May 26, 1965.

For the Union:

Kalyan Roy,
Assistant Secretary GSA
(Asansol) Workers' Union.

For the Company :
M. S. Rai,
Works Manager.

Nikhilesh Das,
Advocate.
26-5-65.

A. P. BHATTACHARYA,

Judge, Second Industrial Tribunal.
16-6-65

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No.2607-I.R./IR/11L-342/62.—26th June 1965.—Whereas under the Government of West Bengal, Labour Department, order No.1958-I.R. IR/11L-342/62,datedth 15th May 1963, the industrial dispute between Messrs. Nepal Chandra Haluikar, 16 and 18, Vivekananda Road, Calcutta-7, and their workmen represented by Nepal Chandra Haluikar Employees' Union, 3 Mohanlal Street, Calcutta-4, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Sri Haradhan Santra, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

Annexure

In the matter of a complaint under section 33A of the Industrial Dispute Act filed by Shri Haradh Santra, 6A Kebal Krishna Soor Street, Calcutta an employee of Messrs. Nepal Chandra Haluik 16/18 Vivekananda Road, Calcutta-7 against the aforesaid company.
(Case No. 111 of 1963 under section 33A.)

BEFORE THE SECOND INDUSTRIAL TRIBUNA WEST BENGAL

Present:
SHRI AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.

This is an application under section 33A of the Indu trial Disputes Act. A reference was pending befo this Tribunal being order No. 1958-I.R./IR/11L-342/6 dated 15th May 1963, in respect of the following issu Is the termination of service of 39 workmen mention in the enclosed list justified ? To what relief, if a are they entitled? This was the reerence pendi between the Company and their workman. Durin the pendency of the said reference one workman Sh Haradhan Santra made a complaint that he was di missed from service. The applicant is a member Nepal Chandra Haluikar Employees' Union which disliked by the company. The company arbitrari reduced the weekly wages from 9 1/4 days to 8 1/2 da and the Union was agitating to reinstate this privile On 29th March 1963 as many as 52 workmen were di missed verbally.

On 19th July 1963 at about 10-15 a.m. the petitio was working in the shop as usual when he was physic assaulted by the partners and turned out of the sh The petitioner was picked up by police van and admit in Mayo Hospital as an indoor patient. There police case over it. The petitioner was in fact di missed on that day and such dismissal without a charge sheet or enquiry is illegal. The action was tal by the management in contravention of the provis of section 33 of the Industrial Disputes Act. T applicant according claims reinstatement under sect 33A of the Industrial Disputes Act.

The application was opposed by the Company on following grounds. The applicant Haradhan San is not a workman concerned in the dispute pend before the Tribunal under the above reference. Th was a case of 39 workmen and Haradhan's name d not appear in the list, on the contrary, in the not issued to the workmen the service of Haradhan San had been retained. Haradhan was originally appoint as an employee of 20 Armenian Street and during e ployment he was transferred to the shop situated 16/18 Vivekananda Street. The allegation of assa on 18th July 1963 is denied. A false criminal case l been instituted against the partners of the Compa on a false complaint; the partners were acquitted af a trial. Haradhan Santra who was originally appoint at 20 Armenian Street was transferred to the same sh by a letter, dated 24th June 1963. Santra refus to accept the letter which was sent by registered

Inspite of the order of transfer Santra did not join his duties at 20 Armenian Street. The transfer orders sent to Santra through post office were returned with the postal endorsement 'not known' though the letters were correctly addressed. On 15th July 1963 Haradhan made a false complaint against the partners of the Company and threatened Shri Damodar Das Gupta, one of the partners of the Company. Again on 16th July 1963 Santra came to the shop at 16/18 Vivekananda Road and threatened Shri Damodar Das Gupta. He threatened Damodar Das Gupta by saying that unless the transfer orders were withdrawn he would cause havoc inside the shop. The present petition under section 33A did not lie and is not maintainable in view of the fact that the Company did not contravene the provisions of section 33 of the Industrial Disputes Act.

Appearances of the parties are as follows:

For the Company : Shri K. P. Mukherjee, Counsel
For the workman : Shri S. K. Dhar, Advocate

Decision

Admittedly Haradhan was a clerk who used to keep accounts for the Company. There was a reference to this Tribunal where the issue of termination of service of 39 workmen including clerks working in the Company. Shri Mukherjee on behalf of the Company urges that Haradhan is not a workman concerned in the dispute referred to this Tribunal and as such the provisions of section 33 could not be attracted to his case. Section 33, sub-section 2 provides that during the pendency of any proceeding in respect of an industrial dispute the employer may in accordance with the Standing Orders applicable to a workman concerned in such a dispute (a) alter..... the condition of service..... or for any misconduct discharge or punish, whether by dismissal or otherwise, that workman. It is therefore obvious that unless the workman applying under section 33A is a Concerned workman it is not incumbent on the company to apply for approval under section 33(2). Haradhan was a clerk working in the Company and the reference was in respect of workmen of the same company including clerks. It is true that his name does not appear in the list of workmen whose services had been terminated as mentioned in the order of reference. Even though his name does not appear in that list he is a workman concerned in the dispute of his co-workmen of similar category whose services had been terminated. By supporting that dispute he has become concerned in the same. The Company's objection that Haradhan Santra is not a concerned workman is not at all tenable and my decision in this respect is to the contray. Haradhan is a concerned workman.

The next contention is Haradhan Santra wants to say that on 18th July 1963 he was assaulted and turned out of the shop while he was on duty. Admittedly there had been a criminal case over that incident and the petition of complaint was lodged by Haradhan himself. The partners Damodar and others were accused in that case under sections 323 and 504 I. P. C. The judgment of the learned Magistrate (Ext. A) will show that the accused persons were acquitted at the trial. They were found not guilty of the offences with which they were charged. Shri Mukherjee on the side of the Company urges that in view of the judgment of the learned Magistrate, the Tribunal is not competent to enter into the complaint of Haradhan. I cannot accept this argument of Shri Mukherjee. With regard to the incident of assault the judgement of the Criminal Court is evident of the fact of acquittal of the accused persons. The question before the Industrial Tribunal is whether on 18th July 1963 Haradhan was virtually dismissed by being driven out of the shop. In paragraph 15 of the Union's written statement it is stated that the action of the Company amounted to dismissal of the workman on 18th July 1963. This is a matter which is within the competency of the Tribunal to decide.

Lastly on behalf of the Company it is argued that there have been no contravention of the provisions of section 33(2) (b) in view of the fact that Haradhan was neither discharged nor punished by dismissal or otherwise for any misconduct. Under section 33A the Tribunal derives jurisdiction primarily on the ground that the employer contravened the provisions of section 33 in taking the action against the workman. On the side of the workman it is argued that Haradhan was dismissed for alleged misconduct without any charge sheet and in view of the pending reference the Company ought to have applied to the Tribunal under section 33(2) (b) for approval of the action taken against the employee. Since the employer did not make any application as contemplated above, there had been contravention of provision of section 33 so that this Tribunal would decide upon the complaint.

In fact Haradhan did not receive any letter discharging or dismissing him. It is true that the petition filed by the workman does not mention in clear terms that this dismissal was for misconduct but the Company's written statement would prove the fact that Haradhan was virtually dismissed because he refused to carry out the order of transfer by which he was transferred from this shop to another shop at 20 Armenian Street. In this connection I may refer to the written statement of the Ccompany. In paragraph 14 it was alleged that Haradhan was originally appointed at 20 Armenian Street. He was transferred from this shop at 16/18 Vivekananda Road to 20 Armenian Street on 24th June 1963. Haradhan refused to accept the order of transfer. The Company thereafter sent him repeatedly transfer orders by post. They were returned with the postal endorsement "not known" on 25th June 1963, then again on 15th July 1963 and 16th July 1963. In paragraph 14 of the written statement clause (d) the Company alleges that Haradhan had been threatening the management on 15th and 16th of July 1963. Against the back ground of such order of transfer which was flouted by Haradhan according to the management, whatever action the Company would take against Haradhan cannot but relate to the aforesaid disobedience. It would be nothing but misconduct on the part of the workman and the punishment given to Haradhan must necessarily be connected with that misconduct. I will now consider the evidence.

Haradhan's evidence is that he was assaulted and dismissed without any charge sheet. In cross examination he stated that he was transferred to Armenian Street. He however denied that he got the transfer

orders by post. He adds in his evidence that on 15th, 16th and 18th he was asked to go to Armenian Street but he refused. The evidence of O. P. W. 1. Shri Purusattam Das Gupta on the side of the Company is that Haradhan filed a false complaint against him on 18th July 1963. He stated that Haradhan was transferred but he did not care to join. He denies that Haradhan was dismissd on 18th of July, 1963. Mr. Mukherjee on behalf of the Company argued that Haradhan abandoned his post and he did not care to join Armenian Shop as ordered. Voluntary relinquishment of service or abandonment is not the clear case in the written statement of the Company. Even if I accept that there is such a case the evidence on record would not justify a finding of voluntary relinquishment of service. Abandonment cannot be presumed when a man is in employment. It is not a normal human conduct. When the plea of abandonment is taken, it must be proved by the Company on cogent and convincing evidence. Long absence without intimation may give rise to a presumption of abondonment. In the instant case the incident happened on 18th of July, 1963 and the workman came with a petition before the Tribunal on 31st of July 1963 alleging that he was dismissed by the Company. This very conduct will indicate that it was not a case of voluntary relinquishment of service but it is a case of dismissal from service in some manner or other. Haradhan was not allowed to work by the Company. This amounts to dismissal. From the circumstances of the case and from the evidence on record it is only reasonable to hold that because Haradhan refused to carry out the order of transfer he was dismissed on 18th July 1963. The fact remains that he was not allowed to work at Vivekananda Street shop where he had been working at the time of transfer. Haradhan did not care to join at Armenian Street where he was transferred. From these circumstances the only conclusion which one can draw is that Haradhan was dismissed or discharged by way of punishment because he refused to obey the order of transfer made by the management. Whether a particular workman has been dismissed or discharged or punished because of any misconduct is a question of fact depending on the circumstances of each case. The form of the order terminating the service of the employee is not always decisive. It is true that there is no letter of dismissal but from the circumstances the only reasonable conclusion would be that the management's action amounted to dismissal of the workman and this was by way of punishment for misconduct.

Admittedly, the management took the action against Haradhan without any charge sheet and without giving Haradhan any opportunity of meeting the charges against him. This is opposed to the principle of natural justice and the dismissal without charge sheet or enquiry cannot but be held to be illegal. As regards merits of the complaint since there is no specific charge brought by the Company against the workman there is no question of deciding the said charge on merits. What the Tribunal is called upon to adjudicate in a proceeding under section 33A is on the merits of the dismissal on the specific charges levelled against the workman. I have already found on evidence on record that the workman was dismissed without any charge sheet though such dismissal was not communicated in writing to the workman, it is a conduct which amounts to victimisation and it should be characterised as unfair labour practice. In fact the workman was victimised and the management took resort to unfair labour practice in doing so. That being the case the workman is entitled to reinstatement. The application under section 33A should therefore succeed. The application is accordingly allowed and the applicant Haradhan Santra is entitled to be reinstated with all back wages. This is my award which is to bei mplemented within 30 days of its publication in the "Calcutta Gazette."

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge,

A. P. BHATTACHARYA,

Judge, Second Industrial Tribunal.
15-6-1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 2618-I.R./IR/11L-387/64.—26th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6451-I.R./IR/11L-387/64, dated the 3rd December 1964, the industrial dispute between Messrs. C. D. Thakkar & Co., Rupnarayanpur, district Burdwan, and their workmen represented by C. D. Thakkar & Co. Employees' Union, P. O. Hindusthan Cables, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. C. D. Thakkar & Co., P. O. Rupnarayanpur, district Burdwan, and their workmen, represented by C. D. Thakkar & Co. Employees' Union, P. O. Hindusthan Cables, district Burdwan. (Case No. VIII-354 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

By Order No. 6451-I.R./IR/11L-387/64, dated Calcutta, the 3rd December 1964, Government of West Bengal, Labour Department, referred an industrial

spute between Messrs. C. D. Thakkar & Co., Rupnarayanpur, Burdwan and their workmen, represented C. D. Thakkar & Co., Employees' Union, Burdwan, r adjudication regarding the issue contained in the der of reference.

Issue

Whether termination of service of Shri Tapan Mahali justified? What relief, if any, is he entitled to ?

This is a reference under section 10 of the Industrial Disputes Act. Both parties filed written statements n support of their respective claims and the case was lxed for hearing on 3rd June 1965. On that date a compromise petition was received by post purported o have been signed by Srivastav, General Secretary f the Union and the Manager of the company. The natter is put up on 16th June 65 for orders. The company's representative, Shri N. Das Gupta, present n behalf of the company. He certifies that the matter ave been compromised and prays for an award in erms of the settlement arrived at. Accordingly an ward is made in terms of the settlement embodied in he compromise petition.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
16-6-65.

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Employees in relation to Messrs. C. D. Thakkar & Co., Jamari, P. O. Rupnarayanpur, district Burdwan, and their workmen.

Ref. No. 132/viii-354-1

The parties have discussed and arrived at the following settlement:

1. That Tapan Mahali will be treated as discharged worker.
2. That management will pay Rs. 450 (four hundred fifty only) as benefit to Shri Tapan Mahali.
3. That Rs. 50 (fifty only) will be paid to union as costs.

That the parties pray that an award may kindly be passed to this effect.
Dated the 2nd June 1965.

T. N. Srivastav,
General Secretary,
C. D. Thakkar & Co. Employees' Union,
C/o. Provat Hotel, G. T. Road,
Asansol.

G. B. Mehta,
Manager,
Messrs. C. D.Thakkar & Co.,
Rupnarayanpur,

Witnesses

কুড়ান বাউরী
L. T. I. of Tapan Mahali
G. A. Patel,
2-6-
S. K. Mitra.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
-6-65

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2611-I.R./IR/10L-82/64.—26th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1795-I.R./IR/10L-82/64, dated the 11th May, 1964, the industrial dispute between Messrs. Wooma Churan Karmakar, 23B Narkeldanga Main Road, Calcutta-11 and their workmen represented by the Union of Scale Workers, 93/3/1/1 Hari Ghosh Street, Calcutta-6, regarding the issue mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Wooma Churan Karmakar, 23-B Narkeldanga Main Road, Calcutta-11 and their workmen represented by the Union of Scale Workers', 93/3/1/1 Hari Ghosh Street, Calcutta-6. (Case No. VIII-128 of 1964).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :
Shri P. BASU, Bar-at-law, Judge.

Appearances :

For the Company : Shri S. R. Sen, Advocate and Shri L. M. Bose, Advocate.

For the Union : Shri S. N. Banerjee, Advocate.

AWARD

The Government of West Bengal, by order No. 1795-I.R./IR/10L-82/64, dated 11th May, 1964, had referred the following industrial dispute between Messrs. Wooma Churan Karmakar and their workmen to this Tribunal for adjudication.

Issue

Bonus payable in 1963

After the service of the usual notice, the workmen represented by the Union had filed the written statement and the employer had also filed the written statement. In the written statement filed on behalf of the workmen, it has been stated that the firm Messrs. Wooma Churan Karmakar is an old establishment firm and carries on business of manufacturing scales, etc., and owns a factory where some workmen are employed

for the purpose of manufacturing scale and other articles for sale. It may be mentioned here that these allegations of the workmen are admitted by the employer. It is next stated that the firm had been accumulating huge profit every year to which 25 permanent workmen excluding clerical and other staff had contributed, that the actual rate of wages per diem are Rs. 1.50 paise, Rs. 2.00, Rs. 2.25, Rs. 2.50, Rs. 2.75, Rs. 3.00, Rs. 3.25, etc., and that the majority of workmen receive wages at the rate of Rs. 2 and Rs.2.25 per day. The wages therefore fall far short of the living wage and the workmen demanded bonus, namely, profit sharing bonus which was payable in 1963 before the Puja for the preceding accounting year. The firm had refused to pay on the basis of available surplus and offered a meagre amount most arbitrarily which was not accepted by the workmen. There was a conciliation proceeding but due to the adamant attitude of the firm, no settlement was arrived at. It is further alleged that in 1961-62 and 1962-63 the firm had made huge profit, that the available surplus for distribution of bonus would be not less than fifty thousand rupees, that at least 12 months, bonus at the consolidated rate of wages, or Rs. 50,000 whichever is higher, may be awarded for the relevent year, that the union does not admit the figures shown in the expenditure side of the balance sheets and puts the firm to strict proof to each of the items and that the documents including cash book, ledger, etc., should be produced by the firm. It is prayed that at least 12 months' wages as bonus or Rs. 50,000 whichever is higher should be paid as bonus. It is alternatively prayed that bonus might be determined according to the Full Bench Formula and 90 per cent. of the available surplus may be distributed as bonus to the workmen.

In the written statement filed on behalf of the firm, it is denied that the firm had been making huge profit each year, that the workmen had contributed a large portion in the profit, that in fact due to the insufficient production by the workers, the Company had to purchase articles from the outside to meet the demands and that the daily rate of wages are Rs. 5 per diem for the highly skilled workers, Rs. 4.50, Rs. 4.25 and Rs. 4.00 per diem for skilled workers, Rs. 3.87, Rs. 3.50, Rs. 3.25, Rs. 3.12, Rs. 3.00 per diem for semi-skilled workers and Rs. 2.27, Rs. 2.50, Rs. 2.25 and Rs. 2.00 for unskilled workers. It is said that only 4 of the workers get Rs. 2 per diem out of the 25 workers. The firm has further alleged that the workmen had adopted go-slow tactics for a pretty long time slowing down the production, even though it had been paid wages of near about Rs. 400 per week, that the workmen never demanded the profit sharing bonus, that the firm had already paid 10 days' bonus to the workmen with the consent of the Labour Officer as in the previous years and this system is in vogue for a number of years which has been accepted by all the workers without any protest, that the Company never earned huge profit in 1961-62 and 1962-63, that the relevant books of account and balance sheets for 1961-62 and 1962-63 would be produced in due course, that the Company had to purchase scales from outside the factory as the workmen neglected and failed to produce fully to meet the demands which came after the introduction of the new Scales and Weights Regulations in 1961, that the present reference is bad in law and cannot be entertained, as the issues regarding wages, bonus and leave had been referred to the Seventh Industrial Tribunal by the Government Order No. 3537-I.R./IR/10L 92/62, dated 6th August 1962 and that due to the faulty production of the workers after the introduction of the new system, the Controller of Weights and Measures had rejected many finished products causing enormous loss to the Company. It may be mentioned here that the question regarding the legality or otherwise of the present reference to this Tribunal was not raised before me by the learned Advocate for the Company at the time of the hearing. It is quite obvious that the question of bonus payable in 1963 had not been referred to the Seventh Industrial Tribunal by the Government of West Bengal.

Findings

It is admitted that the employer has got a factory in which some workmen are employed for manufacturing scales and others for the purpose of sale. It is further not disputed that the employer is a partnership firm and the partners are Balai Chandra Karmakar, Fatik Chandra Karmakar, Sankulal Karmakar, Pravat Karmakar, Bhutnath Karmakar and that the partnership firm had been carrying on business under the name and style of Messrs. Wooma Churan Karmakar. There is also no dispute that the income of the firm is derived from factory production, from production outside the factory of the firm and from sale of commodities purchased from the market. The exact proportions between these three categories are a matter of some difficulty and I shall have occasion to discuss this point later on. At this stage, I would only point out that no evidence has been given regarding the alleged go-slow tactics on the part of the workmen of the factory of the firm or regarding the alleged failure of the workmen to give full production in the factory of the firm or regarding the alleged rejection by the Controller of Weights and Measures of many of the finished products due to the faulty production of the workers causing enormous loss to the Company.

I shall now proceed to discuss the question whether the workmen of the firm are entitled to get profit sharing bonus for the year 1962-63. The learned Advocate appearing on behalf of the parties conceded that in view of the term of reference, there is no relevancy with regard to the accounting year 1961-62. It has been laid down that bonus is not a mere matter of bounty gratuitiously made by the employer to its employee and is also not a matter of deferred wages and that the employees may justly claim bonus at the end of a year's service based on two main considerations, viz (a) that there is a gap between their present wages and a living wage which bonus is bound to shorten, and (b) that there is an available surplus of profits of the year out of which the bonus may be paid [A. I. R. 1955 S. C. 170-1955 (II) L. L. J. 1,—Muir Mills Co. Ltd. vs. Suti Mills Mazdoor Union, Kanpur], A. I. R. 1958 S. C. 153-1958 (I) L. L. J. 239—Shri Minakshi Mills Ltd. vs. their workmen. It is also well settled that the available surplus providing for the purpose of calculation of the bonus must be determined according to the Full Bench Formula (A. I. R. 1959 S. C., 967-1959 (I) L. L. J., 644—Associated Cement Co. and ors. vs. their workmen), A. I. R. 1960 S. C. 1025 (Textile Machinery Corporation vs. its workmen), 1959 (I) L. L. J., 43 (Lipton Ltd. vs. their workmen). It has also been held by their Lordships of the Supreme Court that the working of the formula begins with the figure of Gross Profits

taken from the Profit and Loss Accounts which are arrived at after payment of wages and Dearness Allowance to the employees and other items of expenditure, that as a general rule, the amount of gross profit thus ascertained is accepted without submitting the statement of the Profit and Loss Account to a close scrutiny that if, however, it appears that the entries have been made on the debit side deliberately and mala fide to reduce the amount of gross profits, it would be open to Tribunal to examine the question and if it is satisfied that the impugned entries have been made mala fide, it may disallow them, that it would likewise be to the parties to claim the exclusion of the items either on the credit or on the debit side on the ground that the impugned items are wholly extraneous and entirely unrelated to the trading profits for the year, and that in such matters, the Tribunal must take an overall practical and common sense view (A. I. R. 1959 S. C., 967). Therefore, the amount of gross profit has to be taken from the profit and loss Account. Some objections have been raised with regard to particular items and I shall discuss those objections later. However, during the pendency of this case before this Tribunal, Ordinance No. 3 of 1965 had been promulgated by the President of India on 29th May, 1965. Section 8 of the Ordinance provides as follows:

> "Every employee shall be entitled to be paid by his employer in an accounting year, bonus in accordance with the provisions of this Ordinance provided he has worked in the establishment for not less than thirty working days in that year."

Section 33 of the Ordinance provides as follows:

> "Where immediately before the 2nd September, 1964, an industrial dispute regarding payment of bonus relating to any accounting year ending on any day in the year 1962, and any subsequent accounting year was pending before the appropriate Government or before any Tribunal or other authority constitutedunder the Industrial Disputes Act, 1947, or under any corresponding law relating to investigation and settlement of industrial disputes in a State, such dispute shall be decided in accordance with the provisions of this Ordinance.
>
> **Explanation:** A dispute shall be deemed to be pending before the appropriate Government where no decision of that Government on any application made to it under the said Act or such corresponding law for reference of that dispute to adjudication has been made or where having received the report of the Conciliation Officer (by whatever designation known) under the said Act or law, the appropriate Government has not passed any order refusing to make such reference."

Section 34 of the Ordinance provides as follows:

> "(1) Save as otherwise provided, the provisions of this Ordinance shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in the terms of any award, agreement, settlement or contract of service made before the commencement of this Ordinance:
>
> Provided that if in respect of any accounting year the total bonus payable to all the employees in any establishment under this Ordinance is less than the total bonus paid or payable to all the employees in that establishment in the base year under such award, agreement, settlement or contract of service, then the employees in the establishment shall be paid bonus in respect of that accounting year as if the allocable surplus for that accounting year were an amount which bears the same ratio to the gross profits of the said accounting year as the total bonus paid or payable in the base years bears to the gross profits of the base year:
>
> Provided further that nothing contained in the preceding proviso shall entitle any employee to be paid bonus exceeding twenty per cent of his salary or wage for the accounting year;
>
> Provided also that if in any accounting year the allocable surplus computed under the first proviso exceeds the amount of maximum bonus payable to the employees in the establishment under the second proviso, then the provisions of section 15 shall, so far as may be, apply to such excess.
>
> Explanation I. For the purpose of the first proviso to this sub-section, the total bonus in respect of any accounting year shall be deemed to be less than the total bonus paid or payable in the base year if the ratio of bonus payable in the accounting year to the gross profits of that year is less than the ratio of bonus paid or payable in the base year to the gross profits of that year.
>
> Explanation II.- In this sub-section, -
>
> (a) "base year" means—
>
> (i) in a case where immediately before the 2nd September, 1964, any dispute of the nature specified in section 33 was pending before the appropriate Government or before any Tribunal or other authority referred to in that section, the accounting year immediately preceding the accounting year to which the dispute relates;
>
> (ii) in any other case, the period of twelve months immediately preceding the accounting year in which this Ordinance becomes applicable to the establishment;
>
> (b) "gross profits" in relation to the base year or, as the case may be, to the accounting year means gross profits as reduced by the direct taxes payable by the employer in respect of that year.
>
> (2) Nothing contained in this Ordinance shall be construed to preclude employees employed in any establishment or class of establishments from entering into agreement with their employer for granting them an amount of bonus under a formula which is different from that under this Ordinance."

It is clear therefore that the previous law as enunciated by their Lordships of the Supreme Court is not to be

followed now, at least with regard to matters in respect of which provisions have been made in this Ordinance. It is further clear that so far as the claim of bonus for the year 1962-63 which is payable in 1963 before Puja is concerned, the dispute is to be decided in accordance with the provisions of this Ordinance.

Before I proceed further, it is necessary to refer to certain other provisions of the Ordinance. The expression "accounting year" has been defined to mean, *inter alia*, the year commencing from 1st day of April, unless the context otherwise requires. The expression "allocable surplus" has been defined to mean, *inter alia*, 60% of the available surplus in the accounting year and includes any amount treated as such under the first proviso to sub-section (1) of section 34. The expression "available surplus" has been defined to mean available surplus computed under section 5. Section 5 provides that the available surplus in respect of any accounting year shall be the gross profits for that year after deducting therefrom the sums referred to in section 6. Section 6 provides for deduction as prior charges namely :

(a) any amount by way of depreciation admissible in accordance with the provisions of sub-section (1) of section 32 of the Income-tax Act, or in accordance with the provisions of the Agricultural Income-tax Law, as the case may be;

(b) any amount by way of development rebate or development allowance which the employer is entitled to deduct from his income under the Income-tax Act;

(c) subject to the provisions of section 7, any direct tax which the employer is liable to pay for the accounting year in respect of his income, profits and gains during that year; and

(d) such further sums as are specified in respect of the employer in the Third Schedule.

Section 7 lays down, *inter alia*, that for the purpose of clause (c) of section 6, any direct tax payable by the employer for any accounting year shall, subject to the following provisions, be calculated at the rates applicable to the income of the employer for that year, namely :

(a) in calculating such tax no account shall be taken of—

(i) any loss incurred by the employer in respect of any previous accounting year and carried forward under any law for the time being in force relating to direct taxes ;

(ii) any arrears of depreciation which the employer is entitled to add to the amount of the allowance for depreciation for any following accounting year or years under sub-section (2) of section 32 of the Income-tax Act;

(iii) any exemption conferred on the employer under section 84 of the Income-tax Act or of any deduction to which he is entitled under sub-section (1) of section 101 of that Act, as in force immediately before the commencement of the Finance Act, 1965.

It is not necessary to refer for the present purpose the other sections. The expression "direct tax" has been defined to mean any tax chargeable under (i) the Income-tax Act, (ii) the Super Profits Tax Act, 1963, (iii) the Companies (Profits) Surtax Act, 1964, (iv) the Agricultural Income-tax Law, and any other tax which, having regard to its nature or incidence, may be declared by the Central Government, by notification in the Official Gazette, to be a direct tax for the purpose of this Ordinance.

The expression "gross profits" means gross profits calculated under section 4. Section 4 provides, *inter alia*, 'in case of an establishment other than a banking company, the gross profits are to be calculated in the manner specified in the Second Schedule.' It is also necessary to refer in brief to the provisions of section 10 and 11 of the Ordinance. In section 10, it has been provided, *inter alia*, that the employer is bound to pay to every employee who has worked in the establishment for all the working days in the accounting year a minimum bonus which shall be four per cent. of the salary or wage of the employee for the accounting year or forty rupees, whichever is higher, whether there are profits in the accounting year or not. The provision of section 11, *inter alia*, is that where in respect of any accounting year the allocable surplus exceeds the amount of minimum bonus payable to the employees under section 10, the employer shall, in lieu of such minimum bonus, be bound to pay bonus to every employee who has worked in the establishment for all the working days in the accounting year which shall be an amount in proportion to the salary or wage of the employee for the accounting year subject to a maximum of twenty per cent. of such salary or wage. In the Second Schedule, the manner of computation of gross profits had been laid down, and in the Thrid Schedule, so far as it is material for the present purpose, it has been laid down that any other employer not falling under any of the above categories is entitled to get the deduction of 8 1/2 on the capital invested in his establishment as evidenced from the books of account at the commencement from the accounting year and that where such employer is a firm, an amount equivalent to 25% of the gross profit derived by it from the establishment in respect of the accounting year after deducting depreciation in accordance with provisions of section 6(a) by way of remuneration to all the partners taking part in the conduct of business of the establishment is to be deducted. These are all the relevant provisions of the Ordinance, so far as the present case is concerned.

I shall now turn to discuss the question of bonus for the accounting year 1962-63 which is payable in 1963. In the present case the accounts of the firm had not been audited and therefore the presumption under section 25(1) of the Ordinance does not apply. I also did not think that it was necessary that the account of the firm should be audited and therefore I had not passed any order under section 25(2) of the Ordinance.

Now, the first item is the amount of gross profits as shown in the profit and loss account (Ext. E) and in the basis for calculating the account (Ext. D) the same is Rs. 1,18,640. As I have mentioned earlier, the amount is the income from three sources, viz., the sale proceeds of the goods produced in the factory of the firm, the sale proceeds of certain goods produced in some other factory by other workmen, and the sale proceeds of certain articles of goods purchased in the market by the firm. As I have mentioned earlier also, there is some dispute regarding the proportions of these figures to the total amount. In Ext. D, the share of the Karkhana or factory of the firm is shown to be Rs. 31,040; the share of the goods manufactured in some other factory is shown to be Rs. 62,110 and the share of the sale purchase business is shown to be

Rs. 25,500. These figures make up the total of Rs. 1,18,640. It appears to me that there is no basis for calculation of the share of goods produced outside the factory and that the share of the sale purchase business is roughly about one-fouth of the total volume of business in the particular year in question. It is quite evident that the profits representing the sale purchase business cannot tbe taken into account. Therefore, the sum of Rs. 25,500 should be deducted from the gross profits. It is also evident that the workmen of the firm who are working in the factory of the firm cannot participate in the profits in respect of sale of goods prepared outside the factory, but as I have indicated above, the exact proportion cannot be ascertained even on the basis of the entries made in the Khatas which have been produced by the employer (Ext. A to A-3 and B). In the absence of such evidence, I think the only fair thing to do is to divide the amount into half and half. Therefore, the gross profits come to the figure 46,570. I may state here that I do not accept the evidence regarding disrtribution as given by O. P. W. 1 who is the accountant of the firm. It may also be stated here that there was no dispute between the parties that the actual net profit was Rs. 40,719 calculating on the basis which I have indicated above. The net profit would be Rs 15,269.60 paise, but in accordance with the provisions of the Ordinance, I have to proceed on the basis of the gross profits and I have to give some deductions from the gross profits. The first deduction is with regard to the depreciation. The learned Advocate appearing for the firm had admitted that there was no evidence regarding the depreciation and also unable to ascertain on the basis of the evidence as to what the depreciation admissible under section 32(1) of the Income-tax for the year 1962-63, would be. Therefore, I am unable to give any deduction on this head. Similarly I am also unable to give any deduction by way of development rebate or development allowance which the employer is entitled to deduct from its income under the Indian Income-tax Act. I may state here that though the hearing was concluded before the Ordinance was promulgated, I had heard afterwards Shri Sen appearing for the employer later and Shri Sen did not not make any further submission regarding this question. The firm, however, is certainly entitled to deduct from gross profits the Income-tax payable for the year 1962-63. The parties are agreed that for that year, the total sum of Rs.3,252 was payable as Income-tax by the employer. Therefore, this sum is to be deducted. The balance therefore is Rs. 43,318. The next item is the interest which the employer is entitled to deduct regarding the capital investment. There was some argument previously as to whether 6%or 8 1/2%interest should be allowed n the invested capital. It is unnecessary to refer the upreme Court rulings on this point. It would be sufficient to say that their Lordships of the Supreme Court ad laiddown that interest higher than 6%maybe allowed n case of risky ventures and that normally 6%interest hould be allowed on the capital. It has been provided in the Ordinance, as mentioned above, that the interest on the capital investment should be 8 1/2%. Calculated at that rate on the capital of Rs. 95,440.85 paise, the amount would be Rs. 8,112. The balance would be Rs. 35,206. Shri Banerjee appearing for the workmen, however, had pointed out that out of the invested capital of Rs. 95,440, the partners had withdrawn or taken out a sum of Rs. 32,293 in that year and therefore, the interest can only be granted on the balance of Rs. 63,147. I am unable to agree with the learned lawyer for the workmen. It is true that some amount had been withdrawn by the partners during the year in question, but as partners of the business they had the right to get certain amount out of the total income of the firm during the year. I do not think, this is really a question of reducing the total capital invested by the partners in the business. It rather appears that it is atemporary withdrawal by some of the partners. I therefore think that interest should be allowed on the total invested capital of Rs. 95,440. Shri Sen, however, had submitted that there was a loan capital of Rs. 15,000. It would appear that amongst the expenditure shown is the payment of interest of Rs. 1,350. This is certainly admissible deduction, as this is an expenditure made for the purpose of earning profits but I do not think the employer is entitled to get interest on the loan capital. There is no such provision in the Ordinance. It also appears to me that there is no such provision in the previous law. Therefore, I refuse that prayer of the learned lawyer for the employer. The last item is with regard to the remuneration of the four partners who are alleged to be working. On this point, there is the evidence of O. P. W. 3 Shri Prasanta Dalal. There is no contrary evidence on the side of the workmen. Therefore, it must be accepted that at least four of the partners had been taking part in the conduct of the business of the firm. However, as only one of the partners is looking after the production of the factory of the firm, I think that only 25'/. should be allowed to him and not to the other partners, who are looking after the establishment of the business. Therefore, the sum of Rs. 11,642.50 is to be deducted from the gross profits. The balance left is Rs. 23,553·50 paise. The total wage of the workmen of the factory for the whole year of the firm is Rs. 27,129 which the workmen are entitled to get. The allocable surplus therefore is Rs. 14,132.10 paise. The allocable surplus therefore is more than 20'/. of the total wage of the workmen of the factory in accordance with the provision of section 11 of the Ordinance. The workmen are only entitled to get 20'/. of the total wage i.e. to say a sum of Rs. 5,425.80 paise. Under section 17(a) of the Ordinance, the amount paid as Puja bonus for the accounting year 1962-63 will have to be deducted from the amount of bonus as found by me and the balance of Rs. 1,886.80 paise will have to be paid to all the workers of the factory as bonus for the accounting year 1962-63 which is payable in 1963.

I have therefore come to the conclusion that this is the amount which the workmen of the factory of Wooma Charan Karmakar are entitled to get as bonus for the accounting year 1962-63 which is payable in 1963. The said sum will be paid within a month of the publication of the award in the official gazette. This is my award.

Dictated and corrected by me.

P. BASU.
Judge.

P. BASU,
Judge,
Sixth Industrial Tribunal.
14-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

RABN 6] THURSDAY, JULY 22, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 2857-I.R./IR/11L-253/64.—1st July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3592-I.R./IR/11L-253/64, dated the 17th August 1964, the industrial dispute between Messrs. Optical Glass Works, 64 Metcalfe Street, Calcutta-13, and their workmen represented by Optical Workers' Association, Calcutta, 19/2A Pitambar Bhatak Lane, Calcutta-27, regarding the issues mentioned in the said order being matters specified in the 3rd schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Optical Glass Works, 64 Metcalfe Street, Calcutta-13, and their workmen, represented by Optical Workers, Association, 19/2A Pitambar Ghatak Lane, Calcutta-27. (Case no. VIII-217 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Firm: Shri Jiten Banerjee, Advocate.

For the Union: Shri Hiralal Roy, Advocate.

The Government of West Bengal, Labour Department, by its order No. 3592-I.R./IR/11L-253/64, dated Calcutta, the 17th August 1964, referred an industrial dispute between Messrs. Optical Glass Works and their workmen represented by Optical Workers, Association for adjudication regarding the issues mentioned in the order of reference.

Issues

1. Wages.
2. Dearness allowance.
3. Bonus payable in 1963.
4. Retiral benefit.
5. Festival holidays.

This is a reference under section 10 of the Industrial Disputes Act. The workmen are represented by Optical Workers' Association. The case of the Union is that the firm known as Optical Glass Works and two other concerns such as Messrs. Ghosh & Co. and Messrs. Optical Stores are allied concerns and the ownership of all the three firms is common. The firm is earning huge amount of profit but the workmen are deprived of any share of it. The wages paid are low and even below the subsistence level. There is no payment of separate dearness allowance commensurate with the cost of living index. The firm does not allow the workmen festival holidays or any retirement benefit. The Union accordingly claims wages with minimum starting of Rs. 100, dearness allowance at the rate of Rs. 30

and bonus for the accounting year 1963. One month's total wages are claimed as pujah bonus. With regard to retiring benefit, provident fund is sought to be introduced A gratuity scheme for those who will retire from service is also claimed. 16 days in a year with full pay should be the festival holidays according to the Union. Annexure 'A' to the written statement of the workmen shows the existing pay of 11 workmen of Optical Glass Works and the existing pay of two workmen of Ghosh & Co. and Optical Stores. The charter of demand is Annexure B to the Union's written statement.

The company filed written statement denying that it was an industrial dispute and challenging the validity of the reference on that ground. It is denied that the three firms are common and joint in any sense. They are three distinct and separate firms with separate account and separate list of workmen. Optical Glass Works is a separate unit and it employs only seven workmen whose existing salrary is shown at page 4 of the written statement. The firm has no capacity to bear the burden of a pay structure. The status of the firm is not secured financially. Additional liability will result in total collapse of the business. Since the pay structure is consolidated, there is no scope for separate dearness allowance.

With regard to bonus the firm contends that there had been no payment of bonus at any time. The firm does not make any profit on the basis of which bonus can be claimed by the workmen. The workmen have no financial capacity to introduce a retiring scheme Festival holidays are allowed under the Shops and Establishments Act. Therefore the workmen are not entitled to any relief in this reference.

Decision

Both parties examined the witnesses and exhibited documents and addressed elaborate argument. I will take up the issues under reference seriatim Before I proceed to do so, I will dispose of the preliminary points which were raised one by the Union and another by the employer. The Union applied under section 18(3) (b) for addition of two parties, namely, Ghosh & Co. and Optical Stores. At the time of hearing the prayer for addition of parties of Messrs. Optical Store was not pressed. In a preliminary hearing the Union pressed their application for addition of Ghosh & Co. as a party on the plea that the two firms namely Optical Glass Works and Ghosh & Company are under the same proprietor and partners and they are not separate unit of business but they form two departments of the same business. In my order No. 19, dated 11th May 1965, I have disposed of this point and found it against the Union. That order shall form part of the award.

With regard to the employer's objection to the maintainability of the reference that it was not an industrial dispute which had been referred. I should consider the evidence on record. The Optical Workers' Association is a general Union of Optical Workers. The Secretary of the Union is P. W. 1 Shri Monoranjan Bhowmick. He stated that there are seven or eight members working in Messrs. Optical Workers and that they are all members of this Union. According to the evidence of Monoranjan Bhowmick all these members approached him and requested him verbally to raise the present dispute which is of common conc to all of them. Under that authority he submit the charter of demand which is annexure B to Union's written statement. This evidence of P. W is not successfully challenged in corss examinati On the evidence of P. W. 1, I can safely come to conclusion that the dispute of all the workmen of t firm was raised by these workmen and the Secret of Optical Workers' Association was duly authori to take up their cause. The Association which is a general nature has therefore the support and corrob tion from all the workers of this unit in respect of dispute and as such it is an industrial dispute wh has come up before the Tribunal. The objection accordingly over-ruled. Now I will turn to the iss one by one.

Issue No. 1 : Wages

This raises the question of wages. There are se workmen working in this firm and they are paid wa in consolidated form as shown in page 4 of the writ statement of the firm. The list will show that lowest pay is Rs. 55 for a helper and the maxim is paid to one workman who is paid Rs. 180. P nership deed. Ext. A. will show that the busin is of a small unit and the total capital invested is 5,000. Partnership deed is of the year 1957 T business was started in 1958. The business is of gri ing of optical lens. It has no retail shop nor a commercial side except that lens are grinded and s The business was started only in 1958 and it has barely six years. It is too early to impose regular w structure upon a firm which employs only seven wo men. Wage structure is a long term matter and should not ordinarily be imposed except where the bu ness is a very stable business and the propsect is assu and the financial position is very sound and satisfacto In view of the fact that the busniness is very sm and of very short duration, no wage structure shou be imposed upon it as it will have the effect of puttin a premium upon this growth. The claim for wag stands disallowed. The representative for the fi Shri Jiten Banerjee submits to the Tribunal that consideration of the fact that the pay of Rs. 55 is lo his client is willing to raise the minimum to Rs on the following terms. When a man will be appoint as an apprentice he will be paid Rs. 55 for six month Thereafter if his services be retained, he would entitled to a minimum of Rs. 65. Subject to th the claim for wage structure by the Union stands disall wed. This will have effect from 1st June 1965.

Issue No. 2 : Dearness allowance

Coming to the question of dearness allowance th Union has exhibited some papers of other firms w wages are paid at a higher rate and dearness allowanc is paid in some cases. Those firms are not purely dea ing with grinding lens. They have wholesale and re shop of spectacles. That being so, there is no com parable unit of a similar nature on the basis of whic the scheme for dearness allowance can be introduced Moreover the company has very limited sources a a regular scheme of dearness allowance linked wi the living index would be too much burden upon t existing position of the company. It is however significant fact that the wages being low the workm should get some ad hoc dearness allowance and in vie

of the hardship, the company's representative Shri Jiten Banerjee agrees on behalf of the company to pay Rs. 5 to all the workmen on ad hoc basis as dearness allowance prospectively, irrespective of their pay. I accordingly allow the workmen Rs. 5 as ad hoc dearness allowance and this benefit will ensure to all the workmen irrespective of their wages. This dearness allowance is to be paid on and from 1st of June 1965. This issue is accordingly disposed of.

Issue No. 3 : Bonus payable in 1963

With regard to claim for profit bonus, the firm employs only seven workmen. It is not a factory as defined in the Factories Act. No profit bonus is payable by the firm. Moreover profit bonus is not the claim and the workmen who deposed for the Union stated that the Union's claim was for puja bonus only. It is admitted by the witness of the Union that no puja bonus had ever been paid. If that is so, puja bonus cannot be claimed either as a customary bonus or as condition of service. The claim for puja bonus or profit bonus is accordingly stand disallowed.

Issue No. 4 : Retiral benefit

With regard to the retiring benefit I am not in favour f introducing any scheme for retiring benefit n view of the fact that the company is only six ears' old and it is a small firm employing only seven orkmen. Such a business should not be saddled with ny gratuity scheme for retirement. The question f provident fund scheme does not arise in this case.

Issue No. 5 : Festival holidays

The Union's witness stated that the workmen are njoying 13 days' festival holidays. I fail to understand how the claim for 16 days' can be founded. The estival holidays of 13 days as are now enjoyed by the orkmen would satisfy the claim. Issues are accordingly answered.

This is my award which is to be implemented within 0 days of its publication in the "Calcutta Gazette".

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
19-6-65.

Order

erial No. 19, dated 11th May 1965

This is an application under section 18, sub-section 1) of the Industrial Disputes Act. There had been eference under section 10 of the Industrial Disputes t in respect of a dispute existing between Messrs. ptical Glass Works, 64 Metcalfe Street and their workn represented by Optical Workers' Association. e Union files a petition and in support thereof swears affidavit (affidavit is sworn by Haraprosad Banerjee) ting that there are two workmen working in Ghosh Co. at 14 Bepin Behari Ganguly Street. The oprietor of Optical Glass Works and Ghosh & Comay is the same person, namely, Panchanan Ghosh. Both the concerns do the work of grinding of lens. The accounts, cash and allied transactions as well as attendance, stock of material, stores, etc., of the two concerns are common and they are maintained at 14 Bepin Behari Ganguly Street under the name and style of Ghosh & Co. It is therefore considered essential that Ghosh & Company should be impleaded and summons should be issued to Ghosh & Co., for appearance in this proceedings.

The application is opposed on the side of Optical Glass Works. Shri Panchanan Ghosh swore an affidavit denying the allegations of Haraprosad Banerjee. It is stated that Optical Glass Works is a partnership concern while Ghosh & Co. is a proprietory concern. Ghosh & Company maintains separate register, salary book, attendance register, etc., and there is no common stock of registers, etc., as stated in the affidavit of Haraprosad Banerjee. The two are separate and independent concerns and there is no reason why Ghosh & Co. should be directed to appear in this proceedings.

I have heard both the parties on their respective petitions and affidavits and considered the affidavits as well. The law on this point is rather well settled. The Supreme Court decision reported in F. L. R., 1964, Volume 9, Page 101, may be cited for the principles involved. If the employer named in the reference does not fully represent the interests of the employer, as such other persons who are interested in the undertaking of the employer may be joined. Similarly, if the Union specified in the reference does not represent all the employees of the undertaking, it may be open to the Tribunal to add such other union as it may deem necessary. The test always must be, is the addition of the party necessary to make the adjudication itself effective and enforceable? In other words, the test may well be would the non-joinder of the party make the proceedings ineffective and unenforceable? In the instant case a dispute has been referred which is said to exist between Messrs. Optical Glass Works and their workmen. There are eight workmen working in that concern. It is an independent concern and Ghosh & Company is another concern, may be of the same proprietor. No dispute has been referred to this Tribunal between Ghosh & Company and the two workmen working there. Whetever adjudication I may make in this reference will be enforceable against the employer Messrs. Optical Glass Works. The employer named in the reference Optical Glass Works fully represents the interest of the employer and the award which may be passed would be enforceable against him. In the circumstances there is no justification in summoning Ghosh & Co. which is a different concern to appear in this proceedings. The application for addition of party made under section 18(3) (b) stands rejected. The Union does not press their application for addition of another party mentioned in the application.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2912-I.R./IR/11L-157/64.—3rd July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6130-I.R./IR/11L-157/64, dated the 11th November 1964, the industrial dispute between Messrs. Sen Raleigh Ltd., P. O. Kanyapur, district Burdwan, and their workmen represented by Sen Raleigh Cycle Factory Mazdoor Congress, P. O. Kanyapur, Asansol, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Sen Raleigh Ltd., P. O. Kanyapur, district Burdwan, and their workmen represented by Sen Raleigh Cycle Factory Mazdoor Congress, P. O. Kanyapur, Asansol. (Case No. VIII—325 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBIKA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By Order No. 6130-I.R./IR/11L 157/64, dated Calcutta, the 11th November 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Sen Raleigh Ltd., Burdwan, and their workmen represented by Sen Raleigh Cycle Factory Mazdoor Congress, Asansol, for adjudication regarding the issue contained in the order of reference.

Issue

Whether the dismissal of Shri Sailendra Nath Das is justified ? To what relief, if any, is he entitled?

This is a reference under section 10 of the Industrial Disputes Act. The Union is represented in its reference by Sen Raleigh Cycle Factory Mazdoor Congress. The written statement of the union discloses the following facts:

The Company is a manufacturer of cycle parts. This is a prosperous concern earning huge profits. The wage structure of the workmen is low. The workmen formed a Union for collective bargaining. The Union styled as Sen Raleigh Employees' Union indulged in activities prejudicial to the interest of the workmen. Some workmen being dissatisfied with that Union formed a new Union, namely, the Union named in the order of reference in the interest of the workmen. The formation of this Union annoyed the Company and the Company started victimisation with the abatement of the previous Union leader. Sailendra Nat Das was a permanent employee who served the Com pany for long 10 years. Shri Das took medical leav from 1st January 1964 to 10th of February 196 Shri Das joined his duties on 11th February 1964 On that very day he was served with a charge-sheet containing some false and malicious allegation of a incident of 25th January 1964. Shri Das submitte reply denying the allegation. On 21st Februar 1964 an enquiry was held but it was not fair and in th said enquiry proper scope of self-defence was denie to the workman. The enquiry suffers from serion infirmities. On 27th February 1964 a letter of dismissa was served upon the workman. The dismissal i challenged as unjustified.

The Company replied to the written statement of the Union and in the said written statement traversed all the salient allegations against the Company. The Company recognises Sen Raleigh Employees' Union because it is the only Union which represents substantial majority of the workmen. Shri Das was undoubtedly working for 10 years in the Company. He was dismissed for gross misconduct. In fact he absented from duty without previous intimation from 31st of December 1963. He submitted a medical certificate which spoke about his treatment for septic allergic dermatitis of the right leg. On 25th of January 1964 at 1-30 a.m Shri Das accompanied by another man entered the Co pany's building store attached to the clinic of the Company. He wanted to use Company's telephone installed in the building store and asked the guard on duty for the exchange number. The guard on duty informed him that it was an internal telephone from where Shri Das could contact the medical officer for any emergency call and that he was not aware of any exchange number. At this Shri Das became furious and abused the guard and broke the telephone to pieces and threatened him with a dagger. The guard shouted for help and Shri B. Sukla, another guard who was staying in an adjacent quarter, rushed to the spot. On arrival of the second guard Shri Das and his companion became very furious and Shri Das whipped out a dagger to assault the second guard. Shri Das attended the enquiry held on 25th February 1964 to which date it was adjourned at the request of Shri Das. The Company came to the finding that Shri Das was guilty of gross misconduct and accordingly dismissed him by the letter, dated 27th of February 1964.

Appearances of the parties are as follows :

For the Company : Shri J. N. Chatterjee.

For the Union : Shri Nikhilesh Das, Advocate, and Shri Balai Chatterjee, Advocate

Decision

Shri Sailendra Nath Das was admittedly a worke of the Company in the Hubs Department and wa working for the last 10 years. He was admitted on medical leave for the period from 31st Decembe 1963 to 10th February 1964. He was due to join o 11th February 1964, and he went to join on that da Immediately on joining he was served with a charg sheet which is Ext. A. The charge-sheet described th incident of 25th January 1964 at 1-30 a.m. inside th

building stores adjacent to the Company's clinic. There was a telephone belonging to the Company. The guard on duty was Ram Moni Choudhury. Shri Das wanted exchange number from him and the guard, expressed ignorance. Sailen Das became furious, started abusing the guard, broke the telephone mouthpiece by pushing it on the ground with violence. The guard Ram Moni objected and shouted for help when the second guard B. Sukla rushed to the spot. Sailen became furious and threatened to assault both the guards. He also threatened them with a dagger and ultimately he managed to escape. The charge accordingly was for committing theft, riotous behaviour, threatening endangering life and safety of the guard on duty, committing damage and theft of Company's property. These are all commissions subversive of good behaviour and discipline. The workman admittedly received the charge-sheet and he gave reply thereto which is Ext. B. The Company filed a copy of the Standing Orders Ext. G. Though the charge-sheet does not quote the particular clauses of Standing Orders which were followed but it will appear that the Standing Orders is a duly certified one and the major misdemeanours are described at page 13. Under clause 10 riotous, disorderly behaviour is a major misconduct. Under clause 11 Commission of any act subversive of good behaviour or of the discipline of the Company another such misconduct. Under clause 14 wilful irresponsible action resulting in damage to any goods r property of the Company's premises is another misconduct. If the charge which is levelled against the workman can be proved against him, the act with which he workman is charged would certainly amount to major misdemeanour as defined in clauses 10, 11 and 14 page 13 of the Standing Orders of the Company. will now turn to the reply. In the reply the charge denied. In paragraph 5 of the reply it is stated at since the workman was suffering from ailment of pitic allergic dermatitis in his leg and was confined to d on the relevant date, it was not possible for him to dulge in such an act of riotous conduct as alleged the Company. In paragraph 6 it is mentioned at the charge was an absurd one and it was either case of mistaken identity or cunning mechanisation some designing persons.

An enquiry was held by Shri B. N. Bagchi, O. P. W. 1., 21st May 1965 and it was attended by the workman mself. One Shri Sukhendu Chatterjee also attended e enquiry as an observer at the request of the workman ncerned. This fact is noted in the proceeding Ext. and is also deposed to by the enquiring officer Shri .N. Bagchi. Sailen Das wants to say that he did not ke any observer with him. The evidence accordingly oath against oath of the two witnesses Shri Bagchi nd Shri Das. In view of the fact that the name of he observer is noted in the proceedins of enquiry I should ccept the testimony of Shri Bagchi that Shri Chatterjee s present as an observer on behalf of Shri Sailen Das. is significant to note that Shri Das admitted that he ok one observer, namely, Amrit Bose but the comy objected to his presence. No such witness s examined before the Tribunal. Moreover there no evidence either oral or documentary to corroborate statement of Shri Das on this point. In paragraph of the written statement of the Union the enquiry s described as "pretended and eyewash enquiry" a pre-planned manner without giving proper scope self-defence and in gross violation of the principles of natural justice, and that the enquiry was vitiated by serious informities. The written statement is therefore worded in vague terms. Turning to the evidence of Shri Das he said that he was not given opportunities of cross-examining the witnesses of the management, and that the Hindi evidence of witnesses was not read over and explained to him. He further added that the enquiring officer did not ask him to sign the enquiry proceedings nor did he sign the same. It will appear from the proceedings of the enquiry that the management's witnesses were examined first. P. K. Sarkar, Foreman of Hubs Department, was the first witness examined. It will appear from the proceedings that Shri Das was asked to cross-examine Shri Sarkar but he declined to do so. Then the Security Officer Shri R. M. Sarkar was examined-in-chief. At page 3 of the proceedings it is stated that the delinquent worker was asked to cross-examine Shri R. M. Sarkar. In fact he was cross-examined and the cross-examination was recorded in Bengali. J. Roy, Civil Engineer, was the next witness. He was also cross-examined by Shri Das. Thereafter Shri P. K. Sarkar, the foreman who was examined earlier, was wanted to be cross-examined by Shri Das and Shri Das cross-examined him at page 5 of the proceedings. Then the management examined Ram Moni Choudhury, the night guard. He was also cross-examined by Shri Das at page 7. The next witness was B. Shukla, another night guard. He was also cross-examined by Shri Das at page 10 of the proceedings. At the close of the enquiry, the enquiring officer asked Shri Das whether he wanted to examine any witness or make any statement in respect of the charge against him. He declined to examine any witness or to make any further statement. From the above proceedings and in the light of the evidence of Shri Bagchi, there is no scope for argument that Shri Das was not given proper opportunities of cross-examining the witnesses of the management or producing the evidence on his side. The enquiry had been fair. Two witnesses Ram Moni and Sukla gave evidence in Hindi and it was read out by Shri Bagchi in Bengali script. It was explained in Bengali to the workman concerned. This is the evidence of Shri Bagchi. There is no objection on the side of Shri Das to indicate that he had any difficulty in following the evidence to Ram Moni or Sukla. At the conclusion of the enquiry Shri Bagchi made an endorsement wherefrom it would appear that Shri Das and Shri Chatterjee were asked to give signature to the enquiry proceedings but they refused to do so. This endorsement is proved by Shri Bagchi in his evidence. It is significant to note that Shri Das stated that he did not sign the enquiry proceedings though he was present throughout. If that is so, the evidence of Shri Bagchi that Shri Das declined to sign is a believable piece of evidence. There is no serious informalities in the enquiry prodceedings nor it can be said that the proceedings is opposed to the principles of natural justice. When a fair and proper enquiry had been held the Tribunal would refuse to interfere or substitute its own judgment in place of that of the domestic tribunal except in the following cases :

(1) Where there had been want of good faith ;

(2) Where there is victimisation or unfair labour practice ;

(3) Where the management is guilty of basic error or violation of principles of natural justice;

(4) Where on the materials the finding is completely baseless and perverse.

Shri Das was a worker of the Company and a serious charge was levelled against him, namely, one of breaking the telephone belonging to the Company under the circumstances stated in the charge-sheet. There is nothing on record to show that the Company was actuated by *mala fide* intention in proceedings against Shri Das. Shri Das wants to say that he is an active member of the Union, namely, Sen Raleigh Cycle Factory Mazdoor Congress. It is true that he is a member of the Union but there is a rival Union, namely Sen Raleigh Employees' Union. There is nothing to show that Shri Das was taking any active part in respect of Mazdoor Congress. In the absence of any positive evidence on this point one should not presume that Shri Das was participated in Union activities in a manner which attracted the notice of the Company. It is not a case of want of good faith on the part of the Company nor it is a case of victimisation or unfair labour practice. The only point which is argued before me on the side of the Union is that on the materials on record the finding of the enquiring officer is completely baseless and perverse. The principle is well established that jurisdiction of the Tribunal is limited to the enquiry as to where a *prima facie* case has been made out by the employer against the employee, i.e., whereon the evidence led it was possible to arrive at the conclusion in question through it may not be the only conclusion. In the present case since I have held that there had been a fair enquiry, it would be enough for the employer to show that there was some evidence at the domestic enquiry on which it was possible for the enquiring officer to arrive at the conclusion that Sri Das was guilty of the charge. In this respect the evidence of Ram Moni Choudhury is important. He stated before the enquiring officer that on 25th January 1964 at 1-30 a.m., i.e., in the night while he was keeping watch over the housing project area he noticed two men entering through the fencing. One of them wanted to use the telephone which was lodged in that place under a shed. He demanded the exchange number. The guard could not give him the number. At this the telephone apparatus was thrown out by that man and it was broken to pieces. The man also abused the guard. He brought out a knife as well to thereaten the guard. The guard shouted and on hearing his shout another guard Sukla came to the spot. Sukla was also abused and threatened. He retreated inside his quarter to re-appear properly armed. Then the miscreants left. Shri Ram Moni further stated that he disclosed his name as Sailen Das. He shouted by saying "Hamara Nam Sailen Das Hai, Haramika Bachha Tum Hum Ko Chinta Nehi"? It is the evidence of Ram Moni who is the principal witness at the enquiry that he knew Sailen Das as a worker of the Company but did not know him by name. He came to know of the name from the disclosure made by Shri Sailen Das himself under the above circumstances. Sukla was also examined at the domestic Tribunal. The matter was reported to the Civil Engineer J. Roy shortly thereafter. On the above circumstances the enquiring officer came to his finding Ext. D. The plea of Shri Das at the enquiry was that since he was sick at the relevant period and completely bed ridden it would not have possible for him to figure in the scene as described by Ram Moni Choudhury. It is true that Shri Das was on leave for the period from 31st December 1963 to 10th February 1964. Thus on the relevant date, i.e., 25th January 1964 he was on leave. This plea was dis-believed by the enquiring officer and he relied upon the evidence of Ram Moni Choudhury as to identification of Shri Das and that of Shri B. Sukla who corroborated the story of Ram Moni in some material particulars and came to the finding that it was Shri Das who broke the telephone mouth piece and abused the guard on duty. It was argued before me that the enquiring officer ought not to have relied on the testimony of Ram Moni and that he ought to have enquired into the medical certificate which was filed by Shri Das in support of his application for leave. Now if the evidence of Ram Moni is believed, it cannot be said that there is no evidence at the domestic tribunal for coming to the conclusion which have been reached by Shri Bagchi. If Shri Bagchi believed the evidence of Ram Moni and others, the conclusion which he arrived at is quite a possible conclusion and the Tribunal should not substitute its own judgement in place of that of the enquiring officer. With regard to the medical certificates, those medical certificates were proved before me on the side of the Union by calling the doctor who granted them as a witness. He is P. W. 1. Dr. Gopika Ranjan Mitra. He proved Exts. 2 and 2 (a). Dr. Mitra wants to say that he examined Shri Das on three different dates between 21st January 1964 to 5th February 1964 and he found the patient not physically fit to move out. I will turn to the certificates Exts. 2 and 2 (a). Ext. 2 is dated 24th January 1964 and it states that the patient Shri Das was under the treatment of Shri Mitra from 21st January 1964 and was suffering from septic allergic dermatitis of the right leg. He was advised rest for another two weeks. The next certificate was granted on 9th February 1964 which was a fit certificate. Thus certificates which relied on by the Union is Ext. 2, dated 24th January 1964. The mere fact that the doctor advised rest for a patient would not help me in coming to the conclusion that he was physically unfit to move out. I cannot accept the testimony of Shri Mitra that in fact Shri Das was physically unfit for moving out. There is nothing mentioned about it in the certificate itself. On the contrary before the domestic tribunal Shri Das himself stated that he could move out slowly. (আমি আস্তে আস্তে মুভ করতে পারি) at page 11 of the enquiry proceedings. The evidence of Ram Moni Choudhury is not therefore thoroughly inconsistent with the physical ailment of Shri Das. Moreover the enquiring officer disbelieved the plea of Shri Das in view of the other evidence before him and came to the conclusion that Shri Das was guilty of the charge; the tribunal is compelled to say that it is quite a possible conclusion and the finding cannot be said to be perverse or not supported by any evidence. It is not therefore a case of perverse finding by the domestic tribunal. None of the grounds for interference is accordingly made out.

On the side of the Union it is argued that the foreman issued charge-sheet in the instant case and the employer must prove that the foreman had authority of issuing the charge-sheet. It is a question of fact and it was raised for the first time at the time of argument. It is not also mentioned in the written statement. The employer therefore has no opportunity of meeting the point as to how a foreman had authority of issuing the charge-sheet. Moreover charge-sheet is not

unishment and there is no substance in the argument hat a foreman is not competent to issue charge-sheet.

For the foregoing reasons I hold that the dismissal f Shri Sachindra Nath Das is justified. He is entitled o no relief in this reference.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
18-6-65.

By order of the Governor.

S. C. MUKHERJEE, Asstt. Secy

No. 2856-I.R./IR/11L-121/64.—1st July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2582-I.R./IR/11L-121/64, dated the 3rd July 1964, the industrial dispute between Messrs. Empire Cable Company, 22 Brabourne Road, Calcutta-1, and their workmen represented by Empire Cable Co. Workers' Union, 43 Lockgate Road, Calcutta-2 regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award in the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Empire Cable Company, 22 Brabourne Road, Calcutta-1, and their workmen represented by Empire Cable Company Workers' Union, 43 Lockgate Road, Calcutta-2. (Case No. VIII-188/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

AWARD

By Order No. 2582-I.R./IR/11L-121/64, dated the 3rd July 1964, the Government of West Bengal, in their Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Empire Cable Company, 22 Brabourne Road, Calcutta-1, and their workmen represented by Empire Cable Company Workers' Union, 43 Lockgate Road, Calcutta-2, regarding the matter specified in the schedule to the Third Industrial Tribunal, constituted under section 7A, of the Industrial Disputes Act, by notification No. 808-I.R/IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether non-employment of Srimati Anima Datta is justified?

To what relief, if any, is she entitled?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Empire Cable Company, 22 Brabourne Road, Calcutta-1 (hereinafter be referred to as the company) and their workmen represented by Empire Cable Company Workers Union, 43 Lockgate Road, Calcutta-2 (hereinafter be referred to as the Union).

As usual, notices were served upon the parties, immediately after receipt of the reference. They appeared and filed their written statements. But before the actual hearing of the case both parties negotiated for settlement of the dispute amicably and ultimately they became successful in their mission. The matter in dispute has been settled on terms and conditions embodied in the joint petition filed before this tribunal on 22nd June 1965. I have considered the terms which appeared to be fair and reasonable. So, I accept them and make an award on compromise. The joint petition of the parties referred to above do form part of the compromise award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
25-6-65

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an industrial dispute

Between

Messrs. Empire Cable Company, 5 Dilarjang Road, Cossipore, Calcutta-2

And

Their lady workman, Shrimati Anima Dutta

And

In the matter of Government of West Bengal Order of Reference No. 2582-I.R./IR/11L-121/64, dated 3rd July 1964.

Humble joint petition on behalf of the parties above-named—

Most respectfully sheweth:

That the dispute between the parties has been settled out of the court amicably on the following terms and conditions:

Terms and conditions: (1) That the said workman demanded Rs. 300 (rupees three hundred only) against all her claims and demands against the company and the company accepted the denand and paid the said sum of Rs. 300 (rupees three hundred only) in full and final settlement of all her claims and demands against the company.

That your Honour should be pleased to give cognisance of the settlement arrived at between the parties and shall pass a 'No dispute' award.

In the above act of kindness and charity, your petitioners as in duty bound shall ever pray.

For and on behalf of the workmen:

Prasanta Das Gupta,
President, Empire Cable Co. Workers' Union.
22-6-65.

L. Rahman,
Asst. Secretary.
22-6-65.

Shrimati Anima Dutta.

For and on behalf of the Company.

B. Bhaskara Prasad,
Representative for the Company.

J. N. MANDAL,
Judge,
Third Industrial Tribunal.
25-6-65.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3138-I.R./IR/11L-420/64.—12th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 347-I.R./IR/11L-420/61, dated the 29th January, 1965, the industrial dispute between Messrs. Chandi Stores, 67/C, Shyama Prasad Mukherjee Road, Calcutta-26, and their workmen represented by the Dokan Sramik Union of Calcutta, 9 Panditia Place, Ballygunge, Calcutta-29, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947 (of 1947), the Governor is pleased hereby to pul the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Me Chandi Stores, 67/C Shyama Prosad Mukhe Road, Calcutta-26, and their workmen represe by the Dokan Sramik Union of Calcutta, 9 Pan Place, Ballygunge, Calcutta-29. (Case No. VII of 1965)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Government of West Bengal, Labour Departm by its order No 347-I.R./IR/11L-420/61, dat Calcutta, the 29th January 1965, referred an indust dispute between Messrs. Chandi Stores and tl workmen represented by the Dokan Sramik Un of Calcutta for adjudication regarding the only is contained in the order of reference.

Issue

Whether the termination of service of Shri Kumar Roy is justified? To what relief, if any, is entitled?

Decision

This is a reference under section 10 of the Industr Disputes Act. Both the parties appeared and fi written statement after service of notice upon the The case was fixed for hearing on 16th June 19 On that day a talk of compromise was raised, discus and finally concluded in a compromise. Both part filed a joint petition embodying terms of settlem which appear to be fair and reasonable. An awa is accordingly made in terms of the settlement. T joint petition of settlement do form part of the awa

A. P. BHATTACHARY
Judge,
Second Industrial Tribun
29-6-1965.

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute
Between
Messrs. Chandi Stores, 67C Shyama Prosad Mukherje Road, Calcutta-26

And

Their workmen, represented by the Dokan Sramil Union of Calcutta, 9 Panditia Place, Ballygunge Calcutta-29.

And

n the matter of Government of West Bengal, Labour Department, Order No. 347-I R./I R/11L-420/64,, dated the 29th January 1965.

The humble joint petition of the parties avove named

ost respectfully sheweth—

1. That the parties have amicably settled the spute on the following terms :

(a) That the Dokan Sramik Union of Calcutta and ri Ajit Kumar Roy, the workman concerned, accepts e termination of Shri Roy's employment.

(b) That the employer will pay to the workman hri Ajit Kumar Roy) and the workman will receive ; 1,200 (Rupees twelve hundred) in full and final tlement of all his claims and dues against the ployer.

(c) That the payment will be made in ten monthly talments. The first eight instalments will be made Rs. 125/- per month and the last two instalments ll be made of Rs. 100/- per month. The instalments ll be made within 16th of every month from July 65 to April 1966.

(d) That the employer shall pay to Shri Ajit Kumar y, the workman concerned, the aforesaid monthly talments on a valid receipt thereof in due time.

(e) That it is further agreed that if the employer fails pay any monthly instalment in due time, i.e., within h of the month, the workman shall be entitled to m the whole residual amount and the condition for talment shall be deemed to be non-existent.

In the circumstances, the parties jointly pray that ur Honour may graciously be pleased to make an ard in terms of the aforesaid terms of settlement d pass such order or further orders as your Honour m fit and proper.

And for this act or kindness, your petitioner as in y bound shall ever pray.

For Dokan Sramik Union of Calcutta—
Nikunja Behari Dutta,
Secretary.
16-6-65.

Ajit Kumar Roy,
16-6-65.

For the Company—
Dwiya Das Joardar,
for Chandi Stores.
16-6-65.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
24-6-65.

By order of tne Governor,
S. C. Mukherjee, Asst. Secy.

No. 3048-I.R./IR/13L-31/64.—5th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 102-I.R./IR/13L-31/64, dated the 11th January 1965, the industrial dispute between Messrs. The Basumati Press (P) Ltd., 166 Bepin Behari Ganguly Street, Calcutta-12 and their workmen represented by the Basumati Press Employees' Union, 177B Acharyya Jagadish Bose Road, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal ;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Basumati Press (P) Ltd., 166 Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by the Basumati Press Employees, Union, 177B Acharyya Jagadish Bose Road, Calcutta-14. (Case No. VIII-11 of 1975.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge

Appearances :

For the Company : Shri A. Sarkar, Advocate.

For the Union : Shri N. R. Roy, Advocate, with Shri S. C. Chowdhury, Advocate.

AWARD

The Government af West Bengal, had, by Order No.102-I.R./IR/13L-31/64, dated the 11th January 1965, referred the following industrial dispute between Messrs. The Basumati Press (P) Ltd. and their workmen represented by the Basumati Press Employees' Union to this Tribunal for adjudication.

Issues

(1) What retiral banefits, if any, the following workmen are entitled to for the period of their service not covered by the Provident Fund ?

(i) Shri Tarapada Halder, (ii) Shri Sarat Chandra Ghose, (iii) Shri Sadhu Ahir, (iv) Shri Jatindra Nath Ghose, and (v) Shri Panchanan Chatterjee.

(2) Is the retirement of the following workmen justified ? What relief, if any, are they entitled to ?

(i) Shri Ramraj Ahir, (ii) Shri Thakur Din Tewari and (iii) Shri Dhame Ahir.

After the service of the usual notice, the workmen represented by the Union had submitted its written statement, and the employer, The Basumati Private Ltd., which is said to have been wrongly described as Basumati Press (P) Ltd., had also submitted the written statement. In the written statement filed on behalf of the workmen, it has been said that all these workers mentioned above are permanent workmen of the Company and had put in long years of service and are also active members of the Union. A chart has been given showing the designation, the date of appointment, the period of service and the wages of these persons. It is further stated that the management had wrongly terminated the services by several letters, dated 30th July 1963, and 30th October 1963, that at the time of appointment of these eight workmen, there was no condition of service specifying the age of superannuation that these persons were to work as long as they were able to work and that the certified standing orders of the Company which came into existence in 1952 cannot apply to those workmen who had been employed before. It is also stated that the management cannot ask these workmen to retire unless they become physically and mentally unfit for work, that after the alleged-retirement, Tarapada Halder, Thakur Din Tewari and Panchanan Chatterjee had been taken back in employment, that in the circumstances, the question of the retiral benefit to the five workmen of the first group cannot arise and that as the workmen had really been retrenched, they are entitled to compensation under section 25F of the Industrial Disputes Act. The workmen had prayed for reinstatement of the eight workmen and for payment of all their wages and allowances for the period of forced unemployment and that the workmen of the first group might be given compensation under section 25F of the Industrial Disputes Act.

The Company in its written statement had alleged that it has been incorporated sometime in the year 1963 and had denied that the management had been pursuing anti-labour and anti-union policy and had been harassing and victimising the members of the Union, and it further denied that the workmen mentioned in the letter of reference are active members of the Union. It is further alleged that in the certified standing orders of the Company, dated 11th January 1952, it has been provided in section 14 that all the workmen should retire ordinarily on completion of 55 years of their age, that if any workman is considered fit even after the completion of 55th years of his age, he may, on his application, be given an extension not exceeding three years, provided no retrenchment is called for in the meantime, that no workman who is physically unfit (it should be physically fit) should be made to retire and that any workman completing 25 years of service has the option to retire even if he has not completed his 55th year of his age. With regard to retrenchment, it has been provided, inter alia, that a workman whose superannuation is overdue should be made to retire in the first instance, that if further retrenchment is called for, retrenchment should be effected according to the accepted principle "last come first go", that this should be the usual rule, that deviation from this accepted principle is permissible in consideration of comparative efficiency of the employee their conduct and other factors, that at the time fresh employment, retrenched employee should g the first preference, other things being equal, and th in re-employing retrenched employees, it is on efficiency and ability that counts, and not the princi "last come first go". It is a further case of the Compa that in 1963 all the eight workmen had attain the 55th year of their age, and therefore became liab to retire on account of their old age and, therefo the Company had addressed letters, dated 28th Fe ruary 1963, to each of them informing them that sin they had reached the age of superannuation, th services were terminated by the Company with effe from 1st April 1963 and each of these employees wa directed to settle their accounts with the accoun Department of the Company. After receiving the letters the workmen made representation to the manag ment of the Company and by the letter, dated 29 March 1963, the workmen were informed that it w decided to keep the order in the letter, dated 28 February 1963, in abeyance until further orde Thereafter, the matter was considered by the manag ment including the Board of Directors and it was decid that the services of the workmen should be t minated in accordance with the provision of clause of the certified standing orders. In accordance w the decision, seven letters all dated 30th July 19 were addressed to Tarapada Halder, Sadhu Al Jatindra Nath Ghose, Panchanan Chatterjee, Ra Ahir, Thakur Din Tewari, and Dhame Ahir intimat that their services were terminated with effect fr 1st September 1963 and by another letter, dated 3 October 1963, addressed to Sarat Chandra Gho the Company terminated his services with effect fr 1st December 1963. Therefore, the termination w not wrongful, as the certified standing orders of t Company are binding on all the workmen. W regard to the standing orders, it is said that the standi orders had been certified under section 5(3) of the I dustrial Employment (Standing Orders) Act, 19 that the terms and conditions contained in the standi orders are reasonable, justified and binding on all t workmen of the Company including the workmen wh names appear in the order of reference, that all t workmen of the Company had accepted the abo standing orders and acted on the basis thereof and h received diverse benefits from time to time the under. The Company therefore denies that it can terminate the services of the workmen on the grou of superannuation and alleges that in view of the age a physical and mental condition, Tarapada Hald Thakurdin Tewari and Panchanan Chatterjee are un to do the work for which they were previously employ that the Company, however, in consideration their long services had re-employed them in ord to render financial assistance, that the question of reti benefits so far as Tarapada Halder, Sarat Gho Sadhu Ahir, Jatindra Nath Ghose and Panchan Chatterjee are concerned does not arise at all and th there is question of retrenchment. The Compa in the circumstances states that the workmen are n entitled to get any relief.

Decision

Before I proceed to consider the questions as whether the first group of five workmen is entitled

t any retiral benefit and as to whether the second oup of three workmen had been retired on justifi- le grounds, I shall notice a submission which has en made by Shri Nikhil Roy appearing for the Union. ri Roy had pointed out that real issue in so far as the st group of five workmen are concerned is also the stifiability of the retirement on the alleged ground superannuation. He further submitted that the estion of retiral benefits, so far as they are concerned the period not covered by the Provident Fund, es not, strictly speaking, arise in the circumstances the present case. I had pointed out to Shri Roy at I am bound by the order of reference made by the bour Department of the Government of West Bengal d it is not for me to travel beyond the order of refer- ce and decide that question, as it is a question which s not been referred to this Tribunal for adjudication. ave further pointed out that if the Union was not sfied with the order of reference made in this half by the Government of West Bengal, it could ve the Hon'ble High Court under Article 226 of Constitution. Shri Roy pointed out that the er of reference is an administrative order and refore the workmen could not possibly get any ef by instituting proceeding under Article 226 the Constitution. It is not for me to say whether y relief could or could not be obtained by filing application under Article 226 of the Constitution. would only point out that if really the question of justifiability of the retirement so far as the first oup of five workmen is concerned was really raised fore the Government of West Bengal and if really e Government of West Bengal refused to refer that estion to this Tribunal for adjudication, then the der might be set aside if the refusal was for extra- ous reasons In this connection I would refer to the ling reported in A. I. R. 1960 S. C. 1223 (State of mbay versus. H. P. Krishnan). This ruling has en referred to and relied in the case reported in A. I. R. 61 Orissa 256 (A. K. Roy versus. State of Orissa). eir Lordships had referred to the provisions of sec- n 12(5) of the Industrial Disputes Act and had been eased to observe that the order passed by the Govern- ent under that section may be administrative order d the reasons recorded by it may not be justifiable the sense that their propriety, adequacy or satis- ctory character may not be open to judicial security, at in that sense it would be correct to say that the urt hearing a petition of mandamus is not sitting appeal over the decision of the Government, at nevertheless if the Court is satisfied with the asons given for refusing to make a reference are traneous and not germane, then the Court can issue d would be justified in issuing writ of mandamus en in respect of such administrative order, and that hile passing the order under section 12(5), the overnment must consider not only the report under ction 12(4), but also other relevant factors. As I ve stated earlier, it is not for me to say whether the orkmen concerned could have obtained any relief by ing an application under Article 226 of the Consti- tion. It would be sufficient to state that if there s been refusal to refer on extraneous ground, the lief by filing an application under Article 226 of the onstitution is certainly possible. The effect, however, f the fact that there has been no reference regarding he justifiability of retirement on the ground of super- nnuation of the first group of five workmen is that his Tribunal cannot adjudicate on this question so far as these persons are concerned. But as the question had been raised by both the parties regarding all the eight workmen, I shall record my finding, on the ques- tion of the justifiability of the retirement of all the eight workmen on the ground of superannuation.

The learned lawyer appearing for the Company had strongly relied on the certified standing orders (Ext. C) and had urged that since 1952 the condition of service must be deemed to be governed by the provisions of the certified standing orders. Shri Roy appearing for the workmen had urged, on the other hand, that the provisions of the certified standing orders of the Company cannot apply in the case of these workmen who had entered service before the certi- fied standing orders of the Company came into force. My attention has been drawn by Shri Roy to the rulings reported in 1959 (II) L.L.J., 405 (Guest. Keen, William Pvt. Ltd. versus. P. J. Sterling) and 1964 (II) L.L.J. 146 (Workmen of Kettlewell Bullen & Co. versus Kettlewell Bullen & Co.). In the first case it was held that the age of retirement as fixed by the standing orders did not apply to the prior employees. That case was decided by their Lordships of the Supreme Court before the amendment of the Industrial Employ- ment (Standing Orders) Act, 1946, by Act 36 of 1956. In the context of law as it prevailed prior to the amendment by Act 36 of 1956, their Lordship of the Supreme Court had held that the workmen had a right to claim the modification of the standing orders on the ground that they are unreasonable or unfair by raising an in- dustrial dispute in that behalf. Their Lordships, however, discussed the effect of amendment of section 4 and sub-section 2 of the section 10 of the Industrial Employment (Standing Orders) Act, 1946, by Act 36 of 1956 and had observed that the position is substan- tially altered by these two amendments and that sub- sequent to the amendment of the Act, the workmen can raise the dispute referred to above before the certi- fying officer or before the Appellate Authority and may apply for modification of the standing orders under section 10 (2) of the Act. It appears to me that in view of the amendment of 1956, it is no longer possible for workmen to raise an industrial dispute regarding the unreasonableness or unfairness of the provisions of the standing orders. It may also be pointed out that in the Industrial Employment (Standing Orders) Act, there is a provision for appeal to the Appellate Authority by any person aggrieved by the order of the certifying officer. There is also further provision for reference of any question relating to the application or interpretation of the standing orders certified under this Act to any of the specified Labour Courts (vide the provisions of sections 6 and 13A of the Act). Under section 3(2) read with section 2 (g) of the Act, standing orders can be made, inter alia, for the termina- tion of employment and the notice thereof to be given by the employer to the workmen. It would appear from the ruling reported in 1960 (I) L.L.J., 187 (The Hindu, Madras versus The Hindu Office and National Press of Employees' Union) that the expression "ter- mination of employment" is wide enough to include retirement of employees at the age of superannuation. Therefore under the standing orders the employer is entitled to make provision regarding the retirement of of the employees or workmen on superannuation. If the workmen concerned felt aggrieved by reasons of the provisions made in the standing orders regarding retirement on superannuation, they could have certainly

raised the dispute by filing the appeal or could have sought modification under section 10(2) of the Industrial Employment (Standing Orders) Act. They have not done so and it appears to me that they cannot now challenge the standing orders of the Company as being unreasonable and unfair so far as the employees who got their employment before the standing orders were enforced are concerned. With regard to the other case reported in 1964 (II) L.L.J., 146, it appears that the Company framed rules regarding retirement on completion of the 55th year in 1947 and 1951. It was held that these rules do not apply to employee who had entered service before it was pointed out that there was no age of retirement before and there was nothing to show that the employees had agreed to accept the new rules as part of their conditions of service. It appears to me that the position of the employees where new service rules have been framed is completely different from the position of those employees where certified standing orders had come into force. The certified standing orders are statutory conditions of service. With regard to the new service rules, it is possible to argue that they cannot apply with retrospective effect unless, of course, the employees themselves had accepted the new service rules as conditions of service. Where, however, there are certified standing orders, it appears to me, it is not possible to argue that they should not apply to the employees who got their employments before those standing orders were brought into force in accordance with the Act. The very fact that the workmen did not raise any dispute at the appropriate time would show that they had accepted the new condition of service embodied in the certified standing orders. Shri Sarkar appearing for the Company had also pointed out that there is some evidence to show that the leave facilities as granted by the standing orders had been availed of by these workmen. It would appear that section 12 of the standing orders provide that there is 15 days' privilege leave on full pay to be accumulated for three years, there is seven days' non-cumulative casual leave on full pay, there is ten days' sick leave on full pay to be accumulated up to three months and subject to a limit of six months in the whole service, there is ten days' gazetted holidays on full pay in a year excluding Sundays. P.W. 1 Sarat Ghosh who is one of the workmen mentioned in the first group had said that these leaves and holidays had been enjoyed by him; P.W. 2 Tarapada Halder had also admitted that he had enjoyed the leave and holidays like the other workmen all along ; P.W. 3 Jatindra Nath Ghosh had also given similar evidence ; similar evidences have been given by P.W. 4 Sadhu Ahir and P.W. 5 Dhama Ram Ahir. Panchanan Chatterjee and Thakur Din Tewari had not been examined in this case. It was suggested to O.P.W. 1 in cross-examination that these two workmen had not been released from the office for the purpose of giving evidence in this case. O.P.W 1 had been unable to say whether they had been so detained or not. Whatever that might be, it is absolutely clear that after the standing orders came into force, these workmen had been enjoying benefits conferred by the standing orders on the workmen. The learned Advocate for the Company had also pointed out that apart from the enjoyment of leave and holiday facilities, there is also some instance where workmen had been retired previously in accordance with the standing orders. The evidence of O.P.W. 1 certainly show that some persons have been so retired but the evidence is not definite enough specially as the service records and other do ments showing the retirement of other old employ had not been produced. I therefore do not place reliance on the evidence of O.P.W. 1 and I am there unable to accept that in accordance with the stand orders, there had been retirement previously of so workmen. Even if it be supposed that some workn had been retired previously on the completion of 5 year, I do not think it can be said that the workn as a whole and particularly these workmen had acce ed the condition that they are bound to retire on completion of the 55th year in accordance with certified standing orders. But whether they did or not, the very fact as mentioned above, that t did not raise any dispute previously and did not any appeal to the Appellate Authority, and did seek modification of this standing order appe to me to show that they had accepted the certif standing orders as the condition of serice. Therefo nothing would turn on the fact that these 8 employ get their employments before the standing ord were certified in 1952.

The next question now is whether there has really be termination of service in accordance with the cer fied standing orders. As I have mentioned earli this question, strictly speaking, does not arise in t case of the first group of five workmen. But as t evidence with regard to both the groups is more less same and as the learned Advocates appearing both the parties had made their submission, I sh record my finding. It is undisputed that the Compa gave notice to these eight workmen intimating that th are to retire on the ground of superannuation with eff from 1st April 1963 (Exts. A, A-1, evidence of P W 1,2,3,4, and 5). It further appears that thereafter t workmen made entreaties and wanted the manage me had allowed them to continue to work for some mo time. Thereafter the management had issued anoth notice (Ext. A-2 and B) asking seven workmen nam Tarapada, Jatin, Ramraj, Sadhu Ahir, Panchana Dhama Dhana Ahir, and Thakur Din to retire with eff from 1st September 1963. The Company also ask Shri Sarat Ghose to retire with effect from 1st Decer ber 1963. There is also the letter (Ext. F) on the Unic in which it has been stated that Tarapada and othe had served the management from 20 years to 55 yea but there was no provision for retiral benefits and gr tuity. There was demand for payment of gratui of one month of basic pay for each year of service a actually the demand was for 15 months' pay as gr tuity. There was no objection to the effect that tho seven workmen excluding Sarat Ghose cannot be retir from service as they had entered the services of t Company earlier than the date when the certifi standing orders were brought into force. On t side of the workemen, the relevant letters had be produced (Exts. 1 to 7). Exhibit 8 is a letter sign by the employees for reconsideration of the decisi to retire on the ground of superannuation. Exhil 9 is a letter from the Union in which it was pointed that the age of retirement had been increased with gard to the State employees from 55 to 58 years. would appear from the letters that it was accepted t all the concerned workmen had completed the age 55 years. In fact, Ext. 10 appears to show that the employees had completed the age of 55 years a that some of them were much more than 55 years

in 1963 when they were asked to retire. As I under- d the learned Advocate appearing for the workmen, ld not himself dispute that the concerned work- had completed the age of 55 years in 1963 when were asked to retire. In the circumstances, it t necessary for me to refer in detail to the evidence .Ws. 1 to 5. P.W. 1 had said that he is now 75 s of age ; P.W. 2 had said that he is now 79 years ge ; P.W. 3 had said that he is now 80 years of ge ; P.W. 4 had said that he is now 90 years ge and P.W. 5 had said that he is now 60 years of In the circumstances, it cannot be said that workmen did not complete the age of 55 years e time they were asked to retire on the ground of nnuation. It therefore appears to me that ervices of all these workmen were duly and legally inated in accordance with the certified standing s, and therefore the termination of service was fied.

ere has been some argument as to retiral benefit regard to the first group of workmen, but the nce as adduced on behalf of the workmen s that there was no scheme for payment of gratuity hat some of the workmen had got their provident . In fact, the question of payment of gratuity not seriously urged by Shri Roy appearing for the men. Shri Roy, however, had argued that these men had been really retrenched and therefore are entitled to compensation under section 25F e Industrial Disputes Act. I do not think this ment can be accepted. It has been provided ction 2 (oo) that retrenchment means termina- by the employer of the service of a workman for reason whatsoever, otherwise than as a punishment ted by way of disciplinary action, but does not de (a) voluntary retirement of workman, or retirement of workman on reaching the age of nnuation if the contract of employment between mployer and the workman contains provision t behalf, or (c) termination of the service of work- on the ground of continued ill-health. It appears where a workman is retired on reaching the age superannuation in accordance with the statutory tion of service as embodied in the certified ling orders, there is no question of retrenchment consequently there is no question of payment y retrenchment compensation by the employer. refore cannot accept the submission of Shri Roy there had been retrenchment of the concerned men and that the concerned workmen or any of is entitled to get any retrenchment compensa- I therefore have come to the conclusion that the rned workmen are not entitled to get any relief.

his is my award.

ted and corrected by me.

P. BASU.

P. BASU, Judge,
Sixth Industrial Tribunal.
21-6-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3084-I.R./IR/10L-43/64.8—th July 1965.-Whereas under the Government of West Bengal, Labour Department, order No. 1466-I.R./IR/10L-43/64, dated the 15th April 1964, the industrial dispute between Messrs. Kedarnath Purushottamdas (P) Ltd., 22 J. N. Mukherjee Road, Salkhia, Howrah and their workmen represented by Iron & Steel Workmen's Union, 60 Kaibartapara Lane, Salkhia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kedarnath Purushottamdas (P) Ltd., 22 J. N. Mukherjee Road, Salkia, Howrah and their workmen represented by Iron & Steel Workmen's Union, 60 Kaibartapara Lane, Salkia, Howrah (Case No. VIII-105/64).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge

Appearances :

For the Company : Shri N. K. Mukherjee, Advocate with Shri M. P. Sharma, Advocate
For the Union : Shri N. D. Srimani, Advocate.

AWARD

The Government of West Bengal, by Order No. 1466-I.R./IR/10L-43/64, dated the 15th April 1964, has referred the following industrial dispute between Messrs. Kedarnath Purushottamdas (P) Ltd., and their workmen represented by Iron & Steel Workmen's Union, to this Tribunal for adjudication.

Issue

Whether the termination of services of Sarbasree Sachindranath Mondal, Tribhuban Pathak, Brahmadeo Lall, Kishori Mohan Dey and Manindranath Rai is justified? To what relief, if any, are they entitled?

After the service of the usual notices, the Union through the Vice-President Shri Santosh Ganguly, had filed the written statement on behalf of the workmen and the company had also filed its written statement. In the written statement filed on behalf of the Union, it has been stated that all the workmen mentioned in the order of reference are workmen of the company, that Shri Sachindra Mondal, who was servicing as a tool mistry of the company was suddenly

directed verbally not to attend to his duties on and from the 3rd November 1963, that Tribhuban Pathak who was serving as a durwan was similarly directed not to attend to his duty on and from 20th October 1963, that Brahmodeo Lal who was serving as a workmen had been granted leave for 3 weeks from the 13th July 1963, and came back on 3rd August 1963, that he was asked to wait, that though he had attended daily, he was not allowed to resume his duties, that Kishori Mohon Dey was asked to sit down from the 11th August 1963, that though he had daily attended to the gate, he was not allowed to resume his duty and that Manindranath Rai was suddenly directed not to attend to his duty on and from the 11th December 1963. These workmen were not given any written notice either regarding dismissal or regarding lay-off. Representation was made to the Labour Directorate, Howrah and several joint conferences were called, but none attended on behalf of the company. In the circumstances, it is prayed that these workmen may be reinstated in service with full compensation for the period of forced unemployment.

In the written statement filed by the company it has been stated that the union does not represent any workmen of the company and has no locus standi to sponsor any dispute in respect of the workmen of the company and that the alleged dispute cannot be an industrial dispute, unless the workmen of the company or the union representing the workmen of the company has not raised that dispute. Besides this preliminary objection it has been stated that the company was never called by the Labour Commissioner in respect of any conciliation and had therefore no opportunity to represent their views. The company does not dispute that these 5 workmen are the workmen of the company, but alleges that these workmen remained absent from their duties and did not return to their duties and therefore the company came to the conclusion that these workmen were no longer interested in their service under the company, and accordingly, the name had been struck off from the rolls of the register and their services stand terminated. With regard to Brahmadeo Lall, it is stated that he was granted leave, but he never returned from the leave, and, therefore, the Company came to the conclusion that he was no longer interested in his service, and accordingly, his name had been struck off. The workmen, therefore, are not entitled to get any relief.

Findings

Before I proceed to consider the question whether the five workmen had absented themselves from their duties without any authority or leave, and whether in such circumstances, their services were terminated as contended on behalf of the company, it is necessary to decide the preliminary objection which has been raised before me by the learned Advocate appearing for the company. The substance of the argument of the learned Advocate for the company is that there is no industrial dispute, and therefore, the industrial tribunal cannot adjudicate on the question whether the services of the concerned workmen came to an end or not. Before discussing the evidence bearing on the priliminary objection, it is necessary to refer to certain rulings to which my attention has been drawn by the learned Advocates for the workmen and the company. The learned Advocate for the company had referred me to the rulings reported in 1956(I) L.L. 489 (Murugappa Mudaliar vs. Raja Mudaliar), 1956(L.L.J., 95 (Nelli Cotton Mills vs. Labour Cou Madras). It has been laid down that the workme supporting the dispute must be workmen of the em ployer concerned at the date of the reference and th they should have a direct and substantital intere in the dispute raised. In the first case, it was he also that the union consisting of workmen having interest in the dispute between the employer a its only employee cannot convert the dispute in industrial dispute. In the other case, it was point out by his Lordship that the mere fact that a su stantial number of workmen from the establishme in which the concerned workmen was employed w also members of the union, would not by itself convert an individual dispute into an industrial di and it must further be shown that they particip in or acted to gather and arrived at a understan by resolution or by other means and collecti supported at the date of reference the demand or c of the individual workmen. It appears to me it is unnecessary to refer to the various author to which my attention has been drawn, because well settled that a dispute becomes an indust dispute when it is sponsored by the union or suppo by any group of workmen [A.I.R. 1957 S.C. 16 1957(I) L.L.J., 27—C.P.T. Services vs. R. G. Patv dhan], A.I.R. 1957 S.C., 532=1957 (II) L.L.J Newspaper Ltd. vs. S.I. Tribunal, U.P.). In latest case reported in 1965 (I) L.L.J., Notes XV XVII (workmen vs. Dharam Pal Premchand) t Lordships of the Supreme Court had held that a dis raised by dismissed employee cannot become an dustrial dispute unless it is supported by his un or in the absence of union, by number of workm In that case 18 out of 45 employees in a Commer Establishment were members of the Mercan Association Delhi, where membership was not confi to that establishment only. The 18 workmen were members of that union were all dismissed f service by the employer and the dispute was ra by the union of which the dismissed workmen w the members. In the industrial tribunal the pr minary objection was raised as to whether that un could represent the workmen, and convert the dis into industrial dispute. The preliminary objec was upheld by the tribunal. Their Lordships of Supreme Court held that the reference at the inst of that union is valid. Their Lordships had poi out that where there was no union of the workme a particular establishment, they might be mem of a union provided that the workmen who are m bers of that union are workmen of establishm relating to the same industry. Their Lordships had discussed section 36 of the Industrial Disputes regarding representation of the workmen by the u Therefore, it appears that where there is no unio the workmen of a particular establishment, the work can become the members of another union w membership is not restricted to the workmen particular establishment. The workmen, however, were members of that union, must be workmen same industry.

I shall now proceed to discuss the facts and cumstances of the present case in order to fin whether the present dispute can really be regard be an industrial dispute. It is not disputed

there is no separate union of the workmen employed by the employer Messrs. Kedarnath Purushottamdas (P) Ltd., except one formed recently. The learned Advocate for the company had argued that as there is no such union, the alleged dispute could have been sponsored by other workmen who are working under the company. As the other workmen had not raised any dispute, the dispute cannot be regarded to be industrial dispute. It appears to me that this argument of the learned Advocate for the company cannot be accepted. It would appear from the evidence of O.P.W.2—Purusottam Sharma who is the Manager of the company that the total number of workmen in the various departments of the company varies between 70 to 80, and that sometime the number falls to 40. O.P.W.2 had also stated that there is a union called Kedarnath Purushottamdas Workers' Union which was formed either in January or February 1964, that nearly all the workers of the factory are members of that union and that some of the workers are also members of the Iron & Steel Workmen's Union. Regarding the other union mentioned by O.P.W.2 there is no allegation in the written statement filed on behalf of the company that there is really any union restricted to the workers of the establishment of the company. There is also no suggestion to P.Ws. 1 to 6 that there is really another union whose membership is restricted to the workmen employed by the company. Therefore, the evidence of O.P.W.2 in this regard cannot be accepted. In fact, the learned Advocate for the company did not place any reliance on the evidence of O.P.W.2 in this regard. As I have mentioned earlier, he had argued that even if there was no union whose membership is restricted to the workers of the company, still the dispute might have been raised by other workers and the Iron and Steel Workmen's Union has no locus standi to sponsor the dispute. I am unable to agree with the learned Advocate. Even from the evidence of O.P.W.2 it would appear that at least some of the workers are members of the Iron and Steel Workmen's Union. The evidence of P.Ws.1 to 6 shows that some 80/85 workers employed by the company are members of that union. It was urged that the membership register had not been produced and the subscription register had also not been produced to show how many workmen are really members of that union. It is true that these documents had not been produced, but I have no reason for not accepting the evidence of P.Ws.1 to 6 that a good number of workmen are members of the Iron and Steel Workmen's Union. The question now is whether the Iron and Steel Workmen's Union can sponsor the dispute. It was urged by the learned Advocate for the company that even if considerable number of workers are members of that union, still the union cannot sponsor the dispute unless the union is authorised by resolution or otherwise to do so. There is, of course, no resolution and it is not known whether any resolution was at all passed, but resolution is not the only way of authorising the union to sponsor the dispute. In the present case, there is a petition signed by various workers (Ext. A), dated the 12th December 1963, which is addressed to the President of the Iron and Steel Workmen's Union. The workmen had prayed that necessary action may be taken regarding the dismissal of these 5 workmen. Beside the concerned workmen named in the order of reference, P.W.6 Ram Ekbal Singh whose signature also appears in Ext. A, has given evidence and had stated that there was a committee meeting at first, and subsequently, he and others had appended their signatures to the petition and that the petition was submitted so that the case might be filed on behalf of the discharged workmen. It is true that he is ignorant of Bengali, but he says that there was the meeting, that the contents of the petition was read over and explained and thereafter the signatures were given. There is also some evidence to show that there were 4 meetings, which the workmen and the union representatives had attended, but in which none appeared on behalf of the company. It therefore appears to me to be abundantly clear that the workmen as a body had supported the case of the workmen whose names appear in the order of reference, and that the Iron and Steel Workmen's Union was really authorised to sponsor the dispute on behalf of the concerned workmen. I have therefore come to the conclusion that the dispute is really an industrial dispute and not an individual dispute, as contended by the learned lawyer appearing for the company. The preliminary objection is therefore over-ruled.

I shall now turn to discuss the evidence regarding the merits. Before discussing the case of each workman mentioned in the order of reference, I shall notice a submission which has been made by Shri Mukherjee appearing for the company. Shri Mukherjee had urged that the termination of service means putting an end to the relationship of master and servant and that the evidence of P.Ws.1 to 6 is that the concerned workmen had been refused employment. His argument was that the refusal of employment may amount to lay-off or lock-out and cannot be regarded to be termination of service. In this connection, the learned lawyer Shri Mukherjee had referred to the definition of lock-out in section 2(1) of the Industrial Disputes Act. The definition says that lock-out means the closing of a place of employment, or the suspension of work or the refusal by the employer to continue to employ a number of persons employed by him. It is also necessary to refer to the definition of lay-off under section 2(kkk) of Act. It has been provided that lay-off means the failure, refusal or inability of an employer on account of the shortage of coal, power or raw materials, or the accumulation of stock, or the break-down of machinery, or for any other reason to give employment to a workmen whose name is borne on the master roll of his industrial establishment and who has not been retrenched. I do not see how the alleged refusal of employment of the concerned workmen can really be regarded to be lay-off, because the alleged refusal is not on account of the grounds mentioned in the section itself. It is true that the expression "for any other reasons" had been used in section 2(kkk) of the Act, but it appears from the rulings reported in A.I.R. 1960 S.C., 893= 1960 (II) L.L.J., 275 that the expression "for any other reasons" means reasons similar to the other reasons mentioned in the section itself. With regard to the question whether there is really termination of service or a lock-out, the substance of the matter has to be looked into and if the action of the management amounts to termination of employment, it is not a lock-out—1952 L.A.C., 219, A.I.R., 1957 S.C., 82=1957 (I) L.L.J., 17, A.I.R., 1958 S.C., 130=1958(I) L.L.J., 260. It appears to me that merely because the witnesses P.Ws. 1 to 6 had stated that there was refusal of employment of the concerned workmen by the management, it cannot be said that the services

of the concerned workmen are still continuing and had not really been terminated and that this is really a case of lock-out and not a case of dismissal, or termination of service. I would point out also that in the written statement which has been filed on behalf of the employer it has not been stated that there had really been no termination of service and that the allegation on behalf of the workmen really amounts to a lock-out. It is undisputed that in a lock-out the relationship of master and servant does not come to an end. The learned lawyer appearing for the workmen had also drawn my attention to paragraphs 4 and 5 of the written statement on behalf of the company in which it has been clearly stated that the services of the concerned workmen stand terminated. In these paragraphs of the written statement, it has been stated that the services of the concerned workmen stood terminated, because of the long absence the employer has presumed that the concerned workmen were no longer interested in their services that termination is certainly different from the termination on account of the dismissal. But that at any rate shows that so far as the employer was concerned there cannot be any question of lock-out. It appears from the evidence of P.Ws.1 to 6 that the employer had regarded that the services had already come to an end and therefore there was no question of giving further work to these concerned workmen. As this is a question of termination of service, I do not think the argument of the learned lawyer Shri Mukherjee that the alleged refusal of employment really amounts to lock-out can be accepted. This contention is also over-ruled.

I shall now take up for consideration the case of each concerned workman. So far as Shri Sachin Mondal is concerned, it appears that he has not been examined to say that while he was working as a tool mistry, he was suddenly directed verbally not to attend to his duty on and from the 3rd November 1963. P.W.1 Santosh Ganguly who is the Vice-President of the union had stated that Sachin Mondal came to him sometime in October-November 1963 and he wrote out a letter to be given to the Manager and Sachin Mondal gave that letter to the Manager. His further evidence is that Sachin Modanl complained to him that he had been refused employment on that particular date. Obviously the evidence of P.W.1 cannot be accepted in the absence of the evidence of Sachin Mondal. It is also not clear why the case of Sachin Mondal was not taken up in November 1963 by the union if he was really dismissed wrongfully and illegally by the company at that time. P.W.2 Brahmadeo Lall had not said anything regarding Sachin Mondal. P.W.3 Manindra Rai had stated in cross-examination that he cannot remember the date when Sachin Mondal was prevailed upon on one day to take his weekly wages before going away. The payment of wages register (Ext. D-16) shows that Sachin Mondal had worked up to 30th or 31st July 1963, and that his name does not appear thereafter in that register. The evidence of P.W.3 does not show that Sachin Mondal had actually worked up to 2nd November 1963, as stated in paragraph 3 of the written statement filed by the union. P.W.4 Kishori Mohon Dey has not said anything regarding the alleged refusal of employment to Sachin Mondal. The only thing that appears from his evidence is that Sachin Mondal used to work in the same department where he worked. He had then corrected himself and said that Sachin Mondal used to work in the tools department. P.W.5 Raghunath Jadav had not said anything about Sachin. P.W.6 had stated that Sachin Mondal worked as a fitter and that as he was a member of the union, he was prevented by the company and was discharged in November 1963. In view of the entries in the payment of wages register the evidence of P.W.6 regarding the alleged discharge of Sachin Mondal in November 1963 can hardly be accepted. On behalf of the employer, O.P.W.1, Shri Nirmal Kundu had said that Sachin Mondal had given up his job of his own accord and had gone away, but without looking into the records, he was unable to give the date when Sachin Mondal had given up his job. The learned lawyer appearing for the workmen had pointed that in the written statement filed on behalf of the company, it has not been definitely stated when Sachin Mondal or the other concerned workmen did not attend to their duties. It is true that the particular dates had not been mentioned in the written statement, but in view of the entry in the payment of wages register, and in view of the absence of evidence of Sachin Mondal, I do not think anything really turns on the non-mentioning of the particular dates when the concerned workmen had given up their work. At the time of cross-examination, O.P.W.1 had said that Sachin Mondal worked in the tools department and the Manager noted that he had left as he had not come to work to do the work and that no intimation was sent to Sachin Mondal. O.P.W.2 who is the Manager had said that Sachin Mondal had worked up to 31st July 1963 and had left thereafter, that the figure '8' appearing on 31st July 1963 indicates that Sachin Mondal had worked for 8 hours on that day, that there was no subsequent entry regarding him in the attendance register, that he was paid Rs. 20-6 in the week ending 3rd August 1963 and that the actual date of payment cannot be found out. The attendance register (Ext. C.4) shows that Sachin Mondal only worked up to 31st July 1963. O.P.W.2 had also denied that Sachin Mondal had worked till 3rd November 1963 and thereafter he was prevented from working. It appears to me that there is no cogent reason for not accepting the evidence of O.P.W.2 who is the factory Manager, specially as the evidence is supported by the documentary evidence which I have referred to above, and specially as Sachin Mondal himself had not been examined to say that he had worked up to 2nd or 3rd November 1963. It appears to me to be clear from the facts and circumstances which I have mentioned above that Sachin Mondal had left his job after taking money on 31st July 1963 and that he was not in employment from August 1963. Therefore, so far as he is concerned, there is no question of any wrongful termination of service on 3rd November 1963. In view of the long absence of Sachin Mondal, the employer is justified in thinking that Sachin Mondal has left his job of his own accord and had thereby terminated the relationship of master and servant.

I shall now take up the case of the concerned workman Tribhuban Pathak. He has also not been examined in this case to say that he was really prevented from working on and from 21st October 1963. However, it was not disputed on behalf of the company that Tribhuban Pathak who was really the durwan worked up to 21st October 1963. There is, therefore, no difference as to the date up to which Tribhuban Pathak had worked as a durwan under the company. There

however, no cogent and reliable evidence to show
t Tribhuban Pathak had really been dismissed
reafter. P.W.1 had said that Tribhuban Pathak
ormed him in the evening of 21st October 1963,
t he had been refused employment on that very
and that accordingly he had written a letter
l had asked Tribhuban Pathak to sign it before
king it over to the Manager. There is no receipt
show that the letter was made over to the Manager
l there is also no copy of the letter alleged to have
n signed by Tribhuban Pathak P.W 2 Shri
ahmadeo Lall and P.W.3 Shri Manindranath Rai
l not said anything regarding the alleged dismissal
Tribhuban Pathak on 21st October 1963 There
also nothing in particular in the evidence of P Ws 4
6 regarding Tribhuban Pathak. On the side of
employer, O.P W.1 had said that Sri Tribhuban
thak had given up the job of his own accord
l had gone away. At the time of cross-examination,
P W 1 had said that if any worker leaves without
intimation to the employer, no letter is given
any worker enquiring about the reasons why
is not coming back and that the attendance
gister would show whether any person is present
absent or has gone on leave. O.P.W 2 who is the
tory Manager had said that Tribhuban Pathak
d only worked up to 21st October 1963, and did
t attend after 21st October 1963, for the purpose
working and that he had started working only in
ptember 1963 It is his further evidence that
bhuban Pathak had left saying that he had got
other job. It would appear that there has been
serious cross-examination of O.P.W.2 by the learned
lvocate appearing for the workmen. The only
ggestion in cross-examination is that Tribhuban
thak was prevented from working after 21st October
963 and O.P.W.2 had denied that suggestion. It
ppears that the attendance register in the particular
se though filed, had not been proved by the employer.
owever the facts and circumstances which I have
scussed above would show that Tribhuban Pathak
d left his job of his own accord after working up to
st October 1963. I have already pointed out that
had himself not been examined to say that he had
en really prevented from working after 21st October
963 by the Manager. Of course, in the letter (Ext 2-A)
ere is a reference to Tribhuban Pathak having been
ddenly dismissed on 21st October 1963 but the
idence regarding the alleged sudden dismissal is
cking I have, therefore, come to the conclusion
at Tribhuban Pathak had left the job of his own
cord after working up to 21st October 1963 and
ere was no dismissal at all so far as he is concerned
the company.

I shall now take up the case of Brahmadeo Lall
o far he is concerned, the learned Advocate who
as appeared for the Company told me that there
as been a mistake in the written statement which
ad been put in one behalf of the company. The
arned Advocate told me that actually no leave was
anted to Brahmadeo Lall and that he had actually
eft service of the company on 29th May 1962. How-
ver, according to the written statement filed by the
nion Brahmadeo Lall had been granted leave for
weeks from the 13th July 1963 and was not allowed
o join when he came back on the expiry of the leave
n 3rd August 1963. Therefore, according to the case
f the workman Brahmadeo Lall was in service for
more than one year since the date when he is alleged to have given up his service of his own accord. The evidence of P.W.1 is that Brahmadeo Lall came to him and reported at the union office, that he had gone on leave on 13th July 1963, and came back from leave on the 2nd or 3rd of August 1963, but he was not allowed to resume his duties, and that he was, after two days, refused employment His further evidence is that he thereafter wrote a letter and asked Brahmadeo Lall to sign it and give that letter to the Manager. There is discrepancy between the evidence of P.W.1 and P.W.2 Brahmadeo Lall Brahmadeo Lall had said that he had filed an application for leave and after obtaining leave for 3 weeks, he had went home and came back on 3rd August 1963. His further evidence is that he was not allowed to join his duty on 3rd August, 1963, that he had gone to the company on several days, but was asked to come on the following day, that after about 10 days, he had informed the union regarding this matter, that he himself had written a letter after 4 5 days and made over that letter to the company for giving him employment and that some 8 10 days later, he had met Santosh Babu (P.W 1), and Santosh Babu had written a letter and that he had not received any reply to the two letters which were given to the company The learned Advocate appearing for the workman could not reconcile the discrepancy in the evidence of P W.1 and P W 2. The evidence of P W.2 in cross-examination is that he may have signed some khata in 1962 and that there are actually more than one Hazira Khatas and that the signatures in the entries of the register of wages from August, 1961 to May 1962 are his. His further evidence is that the entries in the Hazira Book correspond to the entries in the register of wages The Hazira Book or attendance register (Ext. C-2), shows that he actually worked up to 29th of May 1962 and the register of wages (Ext D-9) shows that he received the wage for one day in the week ending 2nd June 1962. The entries in these registers certainly support the contention of the employer. The register of wages would show that the name of Brahmadeo Lall do not appear in the entries of the subsequent months of 1962. It also appears from the evidence of P.W.2 that Brahmadeo Lall is working elsewhere. It was suggested to him that the had never been out of employment and had worked at different places after 29th of May 1962, but Brahmadeo Lall had denied that suggestion. The learned lawyer appearing for the workmen had pointed that O.P W.2 had admitted in cross-examination that the name of Brahmadeo Lall appears in the register from August 1957 till 1960, that his name does not appear in the entries from January to June 1961 and that the name again appears from the entry from July 1961 This at best would show that Brahmadeo Lall did not work continuously and had worked from time to time. This certainly cannot show that the registers which I have mentioned above were not kept in due course of business. The learned lawyer appearing for the workmen also relied on the evidence of P.W 3 Shri Manindra Rai who said that Brahmadeo Lall was in service for 2 years before he had joined in this factory and had worked till 1963. In view of what I have stated above, I do not think the evidence of P.W.3 regarding the period of service of Brahmadeo Lall can be accepted. It was next pointed out that O.P.W.2 had admitted that no leave register has been maintained in accordance with the Factories Act

My attention was drawn to Form No. 15 which is a register of leave with wages prescribed under the Factories Act. My attention was also drawn to Rules 88 and 89 regarding the maintenance of the leave with wages register and the leave book It might be that those provisions are not complied with, but in this reference we are not concerned with the question whether the provisions of the Factories Act regarding the maintenance of the leave register and the giving of leave book to the workmen had been complied with. Apparently the workers made no grievance to the fact that the leave book had not been supplied. It is not the evidence of Brahmadeo Lall that he had asked for the leave book and O.P.W.2 had refused to give him. There was a suggestion that if the rules had been complied with, the workman Brahmadeo Lall could have shown that actually he was granted leave and had gone on leave for 3 weeks The alleged leave application had not been called for from the employer and according to the evidence of O.P.Ws 1 and 2, the leave is orally applied for and orally granted if asked for In my opinion, there is no cogent and reliable evidence to show that really Brahmadeo Lall was in service up to 13th July 1963 and had gone on leave for 3 weeks Of course, there is also the evidence of P.W 4 regarding the leave of Brahmadeo Lall and regarding the refusal of employment after he had returned from the leave But the evidence, for the reasons explained above, cannot be accepted. P.W 5 had also given evidence in this matter. But he had also said that Brahmadeo Lal lost his job on 13th August 1963. This date roughly correspond to the date spoken of by Brahmadeo Lal himself. P.W.6 had also given similar evidence I do not think, for the reasons which I have explained, that his evidence regarding the period of service of Brahmadeo Lall or regarding his going on leave or regarding his ultimate discharge, can be accepted O.P.W.1 had said that Brahmadeo Lall had given up his job of his own accord. O P W.2 had said that Brahmadeo Lall did not apply for any leave and had only worked up to 29th May 1962 and had not worked thereafter, and that what has been stated in the written statement regarding him is wrong There is nothing in the cross-examination which would show that the evidence of O.P.W.2 cannot be accepted O P.W.2 was not asked about the 2 letters which Brahmadeo Lall is alleged to have given to the company after his return from the leave. Incidentally, it may be pointed out that in the letter Ext 2-A, it has been stated that Brahmadeo Lall had been laid off, but no compensation had been paid, though asked for. It has not been stated that Brahmadeo Lall had been dismissed from service. If Brahmadeo Lall was really laid off, or really dismissed on or about 13th August 1963, there is no reason why his case was not taken up earlier by the union. The date of the letter (Ext. 2-A) is 12th November 1963 In my opinion, there is no cogent and reliable evidence to show that Brahmadeo Lall was in service at all in 1963 under the company. It appears to me that he had given up his job under the company after the 29th of May 1962 and gone away of his own accord The allegation of dismissal, or even the allegation of lay-off of Brahmadeo Lall had not been substantiated

I shall now turn to discuss the case of Shri Kishori Mohan Dey. He has been examined in this case as P.W.4. His evidence is that he had served under the company till August, 1961 and that he lost his job on 11th August 1963 and that on 11th August 1963 he had gone to the union and Santosh Babu had written out a letter which he had signed and had made over to the company on 12th August 1963. His further evidence is that the company did not grant any receipt for the letter. In fact the company never grants any receipt for the letters made over by the workers and that he had gone to the company five or six times and each time he was asked to go later. At the time of cross-examination he had said that he had joined in October 1961 and had obtained his wages by signing the register in November and December 1961. He was signed the khata showing the entries for November and December 1961 and after searching the pages he was unable to find his own signatures in any of the pages The register of wages (Ext. D-7) does not show his name and the register of attendance (Ext. C-2) only shows that his name appeared for the first time in July 1962 (the number of the Insurance Card is 425853). It may be mentioned here that Ext C-2 further shows that the full name 'Kishori Mohon Dey' appears for the first time from November 1962 and that previously the name was only written as 'Kishori Mohon'. The name of Kishori Mohon Dey also appears in the attendance register (Ext. C-3) The register (Ext. C-4) does not show his name. This is somewhat strange, because it is a case of the company that Kishori Mohon Dey had worked up to 21st July 1963 and then left the service of his own accord. However, the register of wages (Ext. D-16) shows that Kishori Mohon Dey only worked for one day in the week beginning from 27th January 1963 to 27th July 1963 and had actually received the payment of the wage of one day after the deduction of insurance contribution. The signature 'Kishori Mohon' is admitted by him and has been marked Ext. B-17. He has also admitted in his cross-examination that he has received Rs. 2.50 paise. He has also stated that it might be that out of the total daily wage of Rs. 2/14/- annas six annas has been deducted on account of the State Insurance. P.W.4 has further admitted his own signature (Ext. B-18) in the week from 14th July 1963 to 20th July 1963. This shows that a sum of Rs. 11.1 paise had been paid to him on account of wages for that period. In view of these facts and circumstances I do not think the evidence of P.W.4 that he had worked up to 11th August 1963 can be accepted His evidence also regarding the writing of the letter and the making over of the letter in August 1963 cannot be accepted. I do not think that his evidence that sometimes the Asstt. Manager had noted the attendance in blank papers can be accepted in view of the attendance registers which had been produced before me on behalf of the Company. The only other evidence is the evidence of P.W.3 Manindra Nath Rai and P W Raghu Nath Yadav. P.W.3 had said that he had only heard from Kishory Dey that he one day called in the office and was told that there was no further service for him and he cannot work any further. P.W has not mentioned the time when he heard from Kishor Dey. In my opinion, no reliance can be placed on the evidence of P.W.3. P.W.5 had said that he himself had lost his job on 13th August 1963 and Kishori Dey had lost his job about 2 weeks later in that month This is contrary to the evidence of P.W.4 that he had lost his job on 11th August 1963. It is true that the letter (Ext. 2-A) shows that Kishori Mohon was very

led upon to sit down from 11th August 1963 and was ed to wait but in view of the facts and circumstances ntioned above. I do not think his evidence can accepted. O.P.W.1 had stated that Kishori Dey l given up the job of his own accord. P.W.2 had stated that Kishori Mohon left his job of his own ord and that no letter was given to him on 12th gust 1963. At the time of cross-examination P.W.2 had said that Kishori Mohon had been working n July 1962, that in April 1963, 163 workers had ked as would appear from the attendance register t all the 163 workers had not been paid each week that the workers are paid according to the work e. There is nothing in the cross-examination of W.2 which would show that his evidence cannot accepted Before I conclude the discussion. I ld point out that P.W.4 had admitted that he was loyed by a Thikadar some days after 11th August 3. It would appear that actually Kishori Dey left the job after securing an employment elsere. I have therefore come to the conclusion that ori Dey was not dismissed from service and was not refused employment as alleged on behalf he workmen and that he had left his job of his own ord after working on 21st July 1963.

shall now turn to discuss the case of the other kman named Manindranath Rai According to case in the written statement of the workmen, indra Rai was asked not to attend to his duties and from 11th December 1963 According to the loyer Manindra Rai gave up his work after working 29th September 1963. P. W. 3 Manindra Rai had that he had worked for 2 hours on 11th December 3 and then was called by the Malik and was asked ther he was a member of the union, and that when and that he was a member, the Malik informed him Manindra Rai could not be employed there and must talk to the union It is his further evidence he met Santosh Babu at about 7 or 7-30 p.m. on day and Santosh Babu had written the letter that on the following day after signing the letter, ad made it over to the Malik At the time of cross-mination P. W. 3 had said that he had got his wages o 6th December 1963 but did not sign any khata cknowledgement of the payment made to him and he may have sign slips at the time of receiving payment of wages. The register of wages (Ext 3) shows that Manindra Rai whose insurance card is 962939 had received payment up to 28th September 1963 and his name does not appear thereafter attendance register (Ext. C-1) shows that Manindra had worked up to 29th September 1963 and had left. It may be mentioned here that the insurance no. has been mentioned as 962037 in some entries as 962939 in some other entries. However that be, it appears that Manindra Rai had admitted ignatures (Exts. A and A-1) in the register of wages the period from 23rd December 1962 to 29th December 1962 and for the period from 20th January to 26th January 1963, and that he had admitted in 1961 and 1962 he had signed the khatas before ving the payments. It appears to me that there reliable and cogent evidence to show that Manindra had worked in the factory under the company 29th September 1963. In the circumstances, not accept his evidence about the writing of the r on 11th December 1963 and the making over at letter on 12th December 1963. The only other relevant evidence are the letters (Exts. 2 and 3-C) In the letter (Ext. 2) it has been stated by the union that since the management came to know of the membership of the union of Manindra Rai, it began to thereaten him with dismissal and this threatening was overt and that suddenly on 11th December 1963 he was directed not to attend to his duties and was informed that with effect from that date he would not be allowed to work under the company. Manindara Rai had not said anything about the prior threat by the management. It also appears that whereas Manindra Rai had said that he had worked for 2 hours on 11th December 1963 the letter does not show that Manindra Rai was called after part of the work done on that day. Ext. 3-C is the letter of the Labour Officer, Howrah, for a joint conference. By that letter the union's letter, dated 13th December 1963 (Ext. 2) and the union's letter, dated 28th November 1963 were sent for comments. The letter, dated 28th November 1963 had not been put in by the union itself. I do not think that the evidence which have been discussed above would really show that Manindra Rai had actually worked after 29th September 1963 and was really refused employment on 11th December 1963. Regarding Manindra Rai O. P. W. 1 had said that he had left the service of his own accord. This is also the evidence of O P. W. 2 It is true that O P W. 2 had said in cross-examination that the name of Manindra Rai appears in the entries of June 1958, that his name does not appear in the register from December 1960 till June 1961, that his name appears in the register for July 1961, that his name does not appear in the register again from July 1962 till November 1962 and that his name appears in the register from December It was sought to be argued that the registers had not been properly maintained. Therefore, not much reliance ought to be placed on the entries made in these registers. I shall discuss later on the question whether the registers had been properly maintained and also the other question as to whether the attendance was noted on plain paper and whether the receipts were sometimes obtained in slips or vouchers. At this stage I would only point out that neither in the written statement, nor at the time of evidence, it has been stated that P. W 3 Manindra Rai had been working continously from 1958 It appears to me on a consideration of the evidence and the facts and circumstances that Manindra Rai had left his job of his own accord after working on 29th September 1963 and that there was no dismissal or refusal of employment on 11th December, 1963.

I shall now shortly consider the allegation regarding the registers wich I have mentioned above. The evidence of P. Ws. 2 to 6 shows that sometimes the receipts of payments were obtained in slips or vouchers and sometimes the receipts were granted in the regular registers. The evidence further shows that sometimes the attendance was recorded on plain papers. I cannot accept this evidence in view of the voluminous documents which had been produced by the company. There are documentary evidences regarding the recording of the attendance, and also regarding payment of wages and these registers must be maintained in accordance with the provisions of the Factories Act. O.P. W. 2 had stoutly denied that any Kachha khata was ever maintained or that any payment had been made in vouchers or slips or that the attendance was recorded in plain paper. There is no sufficient reason for not

accepting his evidence. There are also contradictory evidence regarding the time when the Kachha khata and vouchers were prepared. In the circumstances I cannot accept the evidence of P. Ws. 2 to 6 on this score.

In view of my above findings, I do not think it can be said that these workmen had been discharged for their union activities. Regarding the membership of the union, the membership register had been withheld and the concerned workmen had also not filed the receipts showing the payment of the union subscriptions. But even supposing that the concerned workmen are really members of the union it appears to me that there is no sufficient reason why only 5 workmen should be singled out for the alleged dismissal for their alleged union activities. As I have mentioned above, there has really been no dismissal of these five concerned workmen; I have therefore come to the conclusion that there has been no dismissal for the alleged union activities as alleged or at all.

In view of my above findings the concerned workmen are not entitled to get any relief. This is my award.

Dictated and corrected by me
P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
29-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 2863-I.R. IR/11L-190(Pt)/64.—1st July 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 3444-I.R. IR-11L-57/58, dated the 18th August 1958, the industrial dispute between Messrs. Hindusthan Refractories and Ceramics Private Ltd., P. O. Durgapur (Burdwan), and their workmen represented by the Hindusthan Refractories Shramik Union, Hattola Road, P. O. Durgapur (Burdwan), regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute,

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Refractories and Ceramics Private Ltd., P. O. Durgapur (Burdwan), and their workmen represented by the Hindusthan Refractories Shramik Union, Hattola Road, Durgapur, (Burdwan). (Case No. VIII-C-183/58.)

BEFORE THE SECOND LABOUR COURT
WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge,
Second Labour Court.

Appearances:

For the Company : Shri K. K. Maitra, Advocate

For the Union : Shri Patit Paban Pathak.

AWARD

This dispute between Messrs. Hindusthan Refractories & Ceramics (Private) Ltd. and their workmen represented by Hindusthan Refractories Ceramics Shramik Union, Hattola Road, Durgapur (Burdwan), was referred to this Labour Court, under Section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 3444-IR-11L-57/58, dated the 18th August 1958, for adjudication upon the issue reproduced below

Issue

Is the discharge of the following workers justified? To what relief by way of reinstatement and/or compensation are they entitled to?

(1) Shri Asoke Kumar Bhattacharjee
(2) ,, Provash Chandra Digar
(3) ,, Trilochan Goswami.
(4) ,, Ramkali Bagdi.
(5) ,, Baijnath Singh.
(6) ,, Das Munda.
(7) ,, Bechu Singh.
(8) ,, Baliram.
(9) ,, Mahavir.
(10) ,, Bishu Ram.
(11) ,, Ramji.
(12) ,, Chiranjilal.
(13) ,, Chitra Bhadur.
(14) ,, Rameswar Singh.
(15) ,, Shibram Paul.
(16) Srimati Jamuna Dasi.

Amongst the aforesaid 16 workers I need not consider in detail the case of Bechu Singh, Baliram, Mahavir Bishu Ram, Ramji, Chiranjilal Chitra Bhadur, Rameswar, Singh, and Shibram Paul and Srimati Jamuna Dasi (item no. 7 to 15) inasmuch as these workers so I am told have got no grievance at present against the Company, they being all employed and engaged in different establishments. I have heard Shri Maitra appearing for the company and I am satisfied to find from the facts and circumstances of the case as a whole that their discharge has been nothing illegal and unjustified. These nine persons, therefore, are not entitled to any relief whatsoever in my judgement.

The case of the seven contesting workers is however altogether different and I shall have to see now in the facts and circumstances disclosed in evidence on record as to whether their discharge was or was not justified and whether and to what extent they are entitled to the reliefs they have prayed for before this Court

Before, however, I deal with the merits of each the aforesaid 9 workers I think I should dispose of two law points which were pressed before me by learned lawyer Shri Maitra appearing for the mpany. Shri Maitra contended before me by invi- g my attention to rule 4 of the Regulation of the ion that most of the workers having defaulted in matter of payment of Union's subscription as per ms of the agreement between the Union on the one and the workers on the other were not entitled to the Company in the garb of the Union's name. This tention of Shri Maitra has however no legal basis. wordings used in Rule 4 show that the agreement ffected between the Union on the one side and members on the other. The Company being a gn party thereto has evidently no say in the ter. The right to seek protection in a court of and equity is a right which has been vested by ute of law. Indeed it requires a very stringent or at an expressed provision in law to debar a person taking recourse to that statutory benefit. Shri tra, I am sorry to state, has not invited my atten- to any express provision whereby the aggrieved kers can be placed out of Court altogether.

condly, Shri Maitra contended that at any rate Union ought to have filed the relevant registers in ordance with the order of the Hon'ble High Court. ave perused the order of the Hon'ble Court and I satisfied myself to see that by filing the member- registers the donation registers, the card register, the Union substantially complied with the order the Hon'ble Court. I may add in this connection that is not the Company's case anywhere within the r corners of their written statement that any person the 16 workers is a fake personality. As a ter of fact the workers deposed before this Court their names find place in the registers filed by Union.

Now to come to the merits of the case. The mpany's main grievance seems to have been direc- against two persons, namely, Provash Chandra and Bodhan Goswami and so I take up their case here and w In paragraph 12 of the written statement of the mpany it has been adumberated that these two per- s were discharged for their gross misconduct exhibited ught on 25th December 1957 within the precincts of Company's factory. To quote the words used therein On 25th December 1957 at 8 a.m. they created a ne in front of the factory office shouted at the top of ir voice by saying that unless three casual workers re removed, they will not allow other workmen to rk and by threatening they stopped the work of the tire factory for about two hours." The Company mpt to prove this allegation by citing and examining ree of its witnesses O.P.W. 1 Shri Manick Chand oy, O.P.W. 2 Shri Biswanath Bhattacharjee and P.W. 3 Shri Satya Jyoti Bhowmic.

The latter two witnesses however never supported h tory of written statement. Thus they never disclosed that Trilochan and Provash wanted to get id of three casual workers. The further case of the mpany as disclosed in the aforesaid para. is that in h domestic enquiry that followed soon after their guilt was established and proved and that they were discharged subsequently. This portion of the written statement also appears to me to be untrue for it would appear from the contents of Ext. 5 the letter of dismissal addressed to Provash that the incident occurred if at all on 27th December 1957 as alleged in the written statement. The relevant portion of Ext. 5 runs thus : "On 27th December 1957 at about 8 a.m. along with Shri Trilochan created a scene in front of the factory office shouting at the top of your voice that unless three casual workers were removed you would not allow any other persons to work." The contents of the dismissal letter addressed to Trilochan [vide Ext.4(a)] show that Trilochan was summarily dismissed and that no domestic enquiry could therefore be held in this case. It appears to me to be quite clear that no domestic enquiry whatsoever nothing of the sort did ever take place in connection with any of the seven workers in points. It is alleged by the Company in their written statement that the domestic enquiry was conducted by one Shri R. M. Thakur, the Manager of the Company (vide last but one sentence in cross examination of O. P. W.1). No attempt has been made whatsoever to bring this witness on the box. One Shri B. C. Chatterjee is alleged to have been the best witness of the occurrence. This B. C. Chatterjee was present within this Court room on 8th April 1965 (vide Company's petition filed on 4th May 1965). He was not examined. On 12th April 1965 the Company produced and examined two of its witnesses but the said Shri B. C. Chatterjee was never produced and the reason for this non-production is not far to seek. If that person would have been examined, perhaps he would have disclosed the defence case to be true.

The defence or better the Union's case is that all these workers were victimised for their trade union activities. All these workers deposed before this Court and it transpires from their evidence that their grievance is to a very great extent substantial. Shrimati Jamuna's case for example makes it quite clear that there was no good reason whatsoever for the Company for not allowing her to resume her duties after the expiry of her leave. Company's grievance is that along with her application for leave no medical certificate had been produced Shrimati Jamuna's evidence however will show that the M. C was produced and that she could not come because she had given birth to a child. Indeed it is strange that the Company would give maternity benefit but would deny at the same time maternity leave. I have accepted this part of the evidence of Shrimati Jamuna to be true because her evidence was never challenged far less successfully contradicted by any of the three witnesses of the Company.

The driving attitude of the Company came to be reflected also in its dealing with the other workers. Baijnath and Asoke for example were discharged on the false plea that they were inefficient. In the written statement the Company stated inter alia that these workmen were given many opportunities but in vain, that they were warned on repeated occasions with no fruitful result. This assertion of the written statement was never sought to be proved by an iota of documentary evidence on record. None of the three witnesses again dealt with this aspect of their inefficiency. Shri Maitra appearing for the Company contended before me that the Company got no opportunity for filing the requisite documents. This contention I am afraid is altogether baseless. It is true that on 8th April 1965 the Company wanted to prove certain documents and I disallowed

that prayer (vide order sheet dated 8th April 1965). Indeed, I was conscious of the fact that the Union had closed their evidence early as on 27th April 1960 and that the Company had no step whatsoever for filing any claim for about four long years thereafter. Indeed, the Union was right when its leader grappled against this conduct of the Company by characterising these papers as false and fabricated.

In fact, the case is almost analogous to if not identical with the aforesaid case of Asoke and Baijnath. Again, I find that the principal allegation that has been made in the written statement of the Company was that of an alleged serious break-down and fault in the Comptometer Machine with which he was working. This is found in paragraph 13 of the written statement. But the story as set up in the written statement was one sought to be proved by oral evidence. The witnesses did not utter a single word about R. Jash nor the Disintregrator Machine was produced before the Court for its perusal and inspection. As I understand it is said a domestic enquiry had been conducted. But again the enquiry officer was not examined. The report of that officer also was not asked by the Company.

The case regarding Das Munda is a case of retrenchment. Some scrap of paper has been filed by the Company to prove that this worker was really retrenched on account of necessity for his retrenchment. Even, no retrenchment notice was admittedly served upon Das Munda nor one month's pay was offered to any of the workers. The non-observance of all these legal formalities or coverings has been conducive of the conduct of the company so much so that the conduct itself stands self-condemned. The crux behind all these irregularities is simply this that all the seven workers were hurriedly and summarily discharged by the Company for their union activities. I may mention in this connection that no charge sheet even was issued against Asoke Baijnath, Das Munda and Sm. Jamuna Dasi. Considering all the facts and circumstances of the case and the evidence placed on both sides before me I hold that there was no justification whatsoever for the discharge of the seven contesting workers and their dismissal is thus not justified.

As to the reliefs admissible to these seven employees namely, Asoke Kr. Bhattacharjee, Provash Chandra Digar, Trilochan Goswami, Ramkali Bagdi, Baijnath Singh, Das Munda and Srimati Jamuna Dasi, I do not see any reason as to why they should not get the normal relief of reinstatement with 30 per cent. of their back wages. I grant this percentage of wages considering the poor financial conditions of the Company as disclosed in the written statement and considering the overall facts and circumstances of the case and specially the fact of the long pendency of this case. Accordingly I further award that the Company shall reinstate these seven workers to their former posts on their reporting for duty within 15 days from the publication of this award and the company shall further pay their unpaid back wages (to the extent of 30 per cent.) within a month from the publication of the award, subject to their reporting for and joining duty within 15 days from the publication of this award.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge
Second Labour Court, West Bengal
19-6-65

By order of the Governor

S. C. MUKHERJEE, Asst. Secy.

istered No. C207

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

. 3117-I.R./IR/8L-29(A)/62.—9th July 1965.—reas under the Government of West Bengal, Labour rtment, Order No. 24-I.R./IR/8L-29(A)/62, dated 4th January 1964, the industrial dispute between rs Vidyasagar Cotton Mills Ltd., P.O. Sodepur, 'rganas and their workmen represented by Vidyar Cotton Mills Mazdoor Union, Auddy Bagan, Panihati, 24-Parganas, regarding the issue mened in the said order being a matter specified in second schedule to the Industrial Disputes Act, (XIV of 1947), was referred for adjudication to Third Industrial Tribunal;

nd whereas the said Third Industrial Tribunal submitted to the State Government its award on said industrial dispute;

ow, therefore, in pursuance of the provisions of ion 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

ANNEXURE

matter of an industrial dispute between Messrs. dyasagar Cotton Mills Ltd., P.O. Sodepore, -Parganas and their workmen represented by dyasagar Cotton Mills Mazdoor Union, Auddy gan, P.O. Panihati, 24-Parganas. (Case . VIII—4/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

For the Union : Shri Nanda Dulal Srimani, Secretary of the Union.

For the Company : Shri N. M. Das Gupta, Advocate with Shri D. K Das Gupta, Advocate.

AWARD

By order No. 24-I.R./IR/8L-29(A)/62, dated the 4th January, 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Vidyasagar Cotton Mills Ltd. P.O. Sodepore, 24-Parganas and their workmen represented by Vidyasagar Cotton Mills Mazdoor Union, Auddy Bagan, P.O. Panihati, 24-Parganas, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

1. Whether the termination of service of the following workmen is justified? To what relief, if any, are they entitled?

Sarbasree (1) Radha Ram, (2) Ram Sagar, (3) Nabi Rasul, (4) Anwarul Haque, (5) Seo Bachan, (6) Ab. Satter, (7) Ram Dhani, (8) Rama Sankar Pandey, (9) Ab. Jalil, (10) Ahmed Hussain, and (11) Thakur Prosad.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Vidyasagar Cotton Mills Ltd., P.O. Sodepore, 24-Parganas (hereinafter referred to as the company) and their workmen represented by Vidyasagar Cotton Mills Mazdoor Union, Auddy Bagan, P.O. Panihati, 24-Parganas (hereinafter be referred to as the union).

As usual notices being served upon the parties, they appeared and filed written statements and also supplementary written statements. They also filed their documents before the hearing of the case. At the hearing both parties examined their witnesses and tendered documents into evidence and advanced arguments.

The short case of the union is that the company is a Public Limited concern engaged in manufacturing cotton textile products. It is a fairly reputed cotton textile mill having started its business early in 1940 and has since been earning sufficient profit; that the mill was running 156 looms but subsequently in 1962 the company stopped working of 108 looms on the plea of heavy increase of excise duty by the Government in respect of power loom factories having 50 or more looms. Consequently, there was a lay off in the factory and quite a good number of workmen were laid off and ultimately retrenched by the company; that the Government of West Bengal set up an Omnibus Tribunal in Cotton Textile Industries in West Bengal in 1956. This company was a party to the reference and the award made by the said Tribunal was published in the *Calcutta Gazette* on the 10th June 1958. Thereafter the Government of India set up a Wage Board for Cotton Textile Industry. The recommendations of the said Wage Board came into force from January 1960 by which basic wages and D.A. of the workmen employed in composite type of cotton textile mills were considerably increased. The power loom factories were, however, left out of the scope of the Wage Board recommendations. So, the union submitted a charter of demands for the workmen before the management of the company. In the winding section of the Mill a group of workmen used to work on Pirn Winding Machines. They used to work on 10 spindles but the company in the year 1954-55 asked them to work on 15 spindles. On their refusal the management took action against the Pirn Winders who refused to work on 15 spindles. Subsequently, however, they agreed and continued to work on 15 spindles. Subsequently the company with a view to increase the workload still more directed the workmen by a notice, dated 5th/11th June 1963, to work on 25 spindles. But the workmen refused to comply and sent a written reply to the company, copy whereof was also sent to the Labour Commissioner. Thereafter the company terminated the services of 11 workmen by giving one month's notice on 30th July 1963, in accordance with the provisions of Rule 13 of the Standing Orders. The dispute was taken up by the Labour Directorate for conciliation but no conciliation was possible. Hence the present reference.

The company's case is that it was a small unit power loom factory depending on the supply of ya from spinning mills or composite mills. So, the marg of profit is very small. On the top of it in 1962 add tional excise duty was imposed on power looms. T amount was very heavy on the factories working w 50 looms or more. So, the company had to deci to reduce the number of looms from 108 to 48 o for the purpose of running the mill economically a with no other motive as alleged by the union. T Pirn Winders of the mill were previously working 10 spindles but since then the old hank system of ya supply was replaced by the most modern Cone syst and the quality of the yarn has also been improv by using finer and higher count of yarn. Previous coarse yarn was used. It was quite possible since t introduction of the Cone system to work on 25 spindl and some of the Pirn Winders were actually worki on 25 spindles but 11 permanent workers refused work at least on 15 spindles.

The company had to take action against them. Th action of the company was approved by the Tribunal before which a proceeding was, at that point of tim pending for adjudication. Thereafter the permanen Pirn Winders started working on 15 spindles. Sub then some improvements have been introduced the quality of yarn and in the system of supply ther Because of the improvements it has been quite poss for the Pirn Winders to work on 25 spindles or m Some temporary workmen and also a few female I Winders have since been working on 25 spindles the aforesaid 11 Pirn Winders have refused to w on 25 spindles. Repeated requests were of no av Therefore, the company had to terminate their servi after a requisite notice under the provisions of clause of the Standing Orders. But in the order of termi tion of their services it has been made very clear them that it is always open to them to come and joint duties provided they are willing to work on 25 spind as other workers have been doing including some fem Pirn Winders. One of the permanent Pirn Win has agreed to work on 25 spindles and has been co nuing his work. The company had denied all o allegations of the union. It is contended that it a bona fide action of the company against the calcitrant Pirn Winders who intentionally and del rately wanted to slow down work in spite of impro ments introduced to facilitate working on 25 spin or more. So, the bona fide action in accordance the provisions in the Standing Order is justifie no interference is called for by the Tribunal.

Decision

Both parties adduced evidence—oral and d mentry. The union examined five witnesses incl two workmen involved in the dispute under refe and the company examined two witnesses. Ther 11 workmen named in the order of reference wh concerned in the dispute under reference. Bu admitted by both parties at the time of the h of the case that one of them Ram Sagar who is has been continuing his service under the co as a Pirn Winder which he was before termi of his service by the company after one month's in accordance with the provisions of clause 13 Standing Orders. Ext. B/2 is the said notice. has also produced a copy of the notice Ext. 1/h.

he said notice the services of the 11 Pirn Winders vere not required by the company after 31st August 1963. Before that date the company issued another etter to all the 11 Pirn Winders on 29th of August 1963. By that letter the company made its position ery clear as to the circumstances which compelled the oncern to recourse to the action taken under clause 13 f the Standing Orders. Paragraph 4 of the letter vill show that the company informed the workmen that hey will be at liberty to resume their works provided hey are willing to work on more spindles as other 'irn Winders have been doing. One of the 11 Pirn Vinders whose services were terminated on their efusal to work on 25 spindles, agreed to work on 5 spindles and he was at once allowed by the com- any to continue his job. This workman is No. 2 Ramsagar. He made an application to the Manager f the Mill. It is dated 2nd September 1963, i.e., a day fter commencement of the termination of his service. le having agreed to work on 25 spindles as the other vorkmen have been doing, the company readily ermitted him to continue his service as a Pirn Winder. t will appear from this letter that due to intimida- ion of the leaders he did not work on 25 spindles. How- ver, there is no dispute that the said workman is still ontinuing as a Pirn Winder in the mill, and his dispute s not pressed by the union for adjudication. Ad- nttedly these workmen were permanent Pirn Winders nd the company terminated their services in accord- nce with the provisions of clause 13 of the Standing rders after giving one month's notice as required. s a matter of fact, it appears that more than a month's otice was given by the company. Admittedly this 'idyasagar Cotton Mill was one of the parties to the ndustrial disputes in the Cotton Textile Industry in Vest Bengal referred to the Second Cotton Textile lajor Tribunal. The company as such was bound y the award which also prescribed the Standing Orders. 'he award was published in the extraordinary issue f the *Calcutta Gazette* on the 10th June 1958. Clause 13 f the said Standing Orders provides for termination f employment after a notice in writing either by ie employer or by the workmen. The period of notice ill be one month in the case of monthly-paid per- anent workmen. In the instant case there is no spute that the workmen were permanent monthly aid employees. These workmen were originally ked by notice Ext. A to work on 25 spindles as other orkmen have been doing, failing which the manage- ent would take necessary step to terminate their rvices in accordance with law. This notice was ven on the 11th of June 1963. Then another letter llowed on the 2nd July 1963 by which the work- en were asked to explain their failure to work on 5 spindles like other Pirn Winders working in the me factory. It appears that Ramsankar Pandey ho is a member of the executive committee of the nion submitted explanations on 6th July 1963 [Ext. (f)] in which he pleaded that he has been working 15 spindles since 1954 and that has been the condi- on of his service. He has denied the allegation of owing down of work although he admitted in para. 3 the letter that a few temporary workers were working 20 to 25 spindles under pressure of the management. ie company thereafter gave notice of termination service under clause 13 of the Standing Orders. This tice was given on the 30th July 1963 (Ext. B/2). it before actual termination of the services of the rkmen another letter was given to the workmen 29th August 1963 (Ext. B/1) and a similar letter was addressed to the Assistant Labour Commissioner on that very date (vide Ext. B/3). The union's grievance is that before actual termination of the services of the workmen the company did not hold any enquiry and that it was a mala fide action on the part of the company and it amounted to unfair labour practice and victimisation. Therefore, the prayer is for setting aside the order of termination of the service of the workmen and to reinstate them in their old positions with all wages for the period of their forced absence.

It is well-settled by the Hon'ble Supreme Court in the case of Tata Oil Mills Co. Ltd. (1963-64 F.J.R. Vol. XXIV, page 472) that "contracts of employment or provisions in the Standing Orders may authorise an employer to terminate the services of his workmen after giving notice for one month or paying salary for one month in lieu of notice, and normally, an employer may, in proper case, be entitled to exercise the said power, but where an order of discharge made by the employer gives rise to an industrial dispute, the form of the order by which the workmen's services are terminated would not be decisive and industrial adjudication would be entitled to examine the sub- stance of the matter and decide whether the termi- nation is in fact discharge simpliciter or whether it amounts to dismissal which has put on the cloak of a discharge simpliciter. If the industrial court is satisfied that the order of discharge is punitive, that it is mala fide, or that it amounts to victimisation or unfair labour practice, it is competent to the industrial court to set aside the order and in a proper case to direct reinstatement of the workmen." In an earlier decision (1960 II L.L.J., 222), the Hon'ble Supreme Court was pleased to observe that "the form of the order of termination is not conclusive of the true nature of the order. For, it is possible that the form may be merely camouflage for an order of dismissal for misconduct. It is, therefore, always open to the tribunal to go behind the form and look at the substance and if it comes to the conclusion, e.g., that though in form the order amounts to termination simpliciter, it really cloaks a dismissal for misconduct, it will be open to it to set it aside as a colourable exer- cise of power." The Hon'ble Supreme Court similarly held in another case (1960 I L.L.J., 587) that "when validity of termination is challenged in industrial adjudication it will be competent to the industrial tribunal to enquire whether the impugned discharge has been effected in the bona fide exercise of his power. If the discharge has been ordered by the employer in bona fide exercise of his power, then the Industrial Tribunal may not interfere with it."

In the instant case the services of 11 permanent Pirn Winders were terminated by the management under the provisions of clause 13 of the Standing Orders on their refusal to work on 25 spindles as the other Pirn Winders who were temporary and some of them are female workers have been doing without any difficulty or complaint. The workmen refused to work on 25 spindles on the plea that to work on 15 spindles only is the condition of their service. It is not their plea that it is difficult to work on 25 spindles or that it involves extra heavy strain on them or that it is altogether impossible. The alleged condition of service as pleaded by the workmen is not a sub- stantial one. It is admitted by the union and also

by some of the workmen who gave evidence before the tribunal that before 1954 they used to work on 10 spindles. There is no evidence to show if there was any agreement or understanding at the time of their joining the service of the company as to the number of spindles they will be working on. The machines they have been working remained the same Lessona Machines. Assuming for a moment that they were working on 10 spindles since they joined, how could it be the condition of their service to work on 10 spindles for all time to come. When they started to work on the Lessona Machines they had no expierence or skill which they subsequently gained by actual working for a number of years. Admittedly they were actually working on 15 spindles before the impugned termination of their services in 1963. After 1954 when the company asked them to work on 15 spindles these permanent Pirn Winders protested and refused to work. The company took action against some of them and the matter came up before a Tribunal in a proceeding under section 33 of the Industrial Disputes Act. When the Tribunal accorded approval to the action taken by the company against the Pirn Winders, they, in their wisdom or under good advice agreed to work on 25 spindles as proposed by the company and as other Pirn Winders were doing. Since then they continued to work on 15 spindles. So, the story of working on 10 spindles as a condition of their service falls to the ground. There is hardly any dispute as to the developments and improvements since introduced by the company. Previously there was crude system of supply of yarn known as "hank" system which has since been replaced by the most modern "Cone" system. There is another improvement in the quality of the yarn used. The coarse quality of the yarn previously used has since been replaced by finer quality of yarn of higher counts. These improvements according to the company's weaving master have facilitated working of a larger number of spindles by a Pirn Winder than before and this fact is admitted by one of the Pirn Winders of the mill who are at present working on 25 spindles. D.W.2 Kanta Tewari is a Pirn Winder. He has recently been made permanent. It transpires in the cross-examination of this witness that there are four Pirn Windrs, who have been working for four years. They are: Dal Singh, Muzaffar, Kautaki and Ammai. The last two persons are female workers. The union's witness P.W.4 Md. Yusuf Khan, the Vice-President of the union, admits that there are 10 to 15 women working as Pirn Winders. Besides the oral evidence there are documents to show that the other Pirn Winders of the mill have been working on 25 spindles and 3 of the Pirn Winders are female workers. They are: Ketaki, Parbati and Ammai. The production registers, Exts. C, C/1 and C/2, will show that some of the Pirn Winders have been working on 25 spindles from December 1962 to March 1963. There is nothing to challenge the correctness of the entries in these important registers of the mill. The workman No. 2 Ramsagar tops the list of the Pirn Winders as he has been working for more than 12 years as a Pirn Winder in the mill. Therefore, there is no manner of doubt that since the improvements introduced by the management the Pirn Winders other than the present batch of permanent workers have been working on 25 spindles without a murmur or protest. The batch of Pirn Winders who are concerned in the present dispute under reference, previously refused to work on 15 spindles and similarly they have again refused to work on 25 spindles although it is admitted by them that temporary Pirn Winders including some females have been working on 25 spindles since the introduction of the improvements in the supply of yarn and the quality thereof. I have already observed that I do not find substance in the plea that to work on 15 spindles is a condition of their service. The union has not been able to place any materials to support the alleged plea of condition of service. Not only there is nothing in writing to show that it was their condition of service but at the same time it is opposed to the common sense view that a workman will be doing the same amount of work from beginning till end of his service. At the commencement of service he was a novice and naturally doing less work. With age and experience he will be more useful as a worker and will be giving more services as an experienced hand. If it is accepted that an experienced workman will give that amount of work which is expected of a raw recruit, then the experience will be of no value and there will be no point in offering higher wages to experienced workmen with better skill. These workmen sternly refused to work on more than 15 spindles in spite of repeated requests by the management. Some of them who deposed before this tribunal have informed the tribunal that they are not prepared to work on 25 spindles. Their leader Shri Rama Sankar Pandey who is said to be a member of the executive committee of the union, has deposed to that effect. Therefore, it is very clear that the workmen still remained adament. They will not be working on more than 15 spindles. Therefore, it was useless to hold an enquiry. It was a very simple matter. They were asked by the management to work on 25 spindles since the introduction of improvements in the system of supply of yarn and the quality of yarn. It is very clear from the company's production register Ext. C series that other Pirn Winders have been working on 25 spindles including some female workers. Therefore, there is no good ground for not working on 25 spindles by these experienced batch of workmen. The company, therefore, had in the circumstances no other alternative than to terminate their services. I do not find any mala fide in that action of the company against these workmen who took an unreasonable attitude to refuse to work on 25 spindles without any good ground. It may be pointed out that the company's attitude was very fair. While terminating the services of these workmen, the company made it plain to them that they will be at liberty to come and join and continue as Pirn Winder provided they are willing to work on 25 spindles as the other Pirn Winders have been doing in the same mill. This offer has been made in paragraph 4 of the company's letter Ext. B/1 to the workmen. One of the Pirn Winders Ram Sagar as soon as he expressed his willingness to work on 25 spindles he was at once allowed to continue to work and it is admitted that he has been continuing as Pirn Winder in the mill. Therefore, I find no mala fide in the company's action.

The union has further alleged that the company was following a policy of repression and victimisation by frequently laying off a number of workmen and some times by retrenchment of some of them. The union for instance, cited that in 1962 the company laid off a large number of workmen. Subsequently, however, they were allowed to join. But again in 1963

...e workmen were laid off and ultimately they ... retrenched. The company has admitted the off and retrenchment. Admittedly the company originally running 156 looms but in 1962 it was ...ced to 48 because to avoid heavy taxation. Accord- to the company there was an imposition of heavy ...se duty on the Power loom factories working with looms or more. The company found it difficult ...meet such a heavy taxation. Therefore, it took ...ision to reduce the number of looms to 48 and ...keep the mill going. Therefore, when the looms ... reduced from 156 to 48 only, naturally some ...kmen had to be laid off for want of sufficient work. ...fact finds admission in some of the correspondence letters exhibited on the side of the union [Exts. 1,]. The Government of India subsequently upon ...consideration reduced the excise duty on power ...ms and as soon as the excise duty was reduced, company at once took back the laid off workmen. ...again in 1963 the Government of India imposed ...ner taxation on power loom factories working ...50 looms or more. Therefore, the company to reduce the number of looms again to 48 and ...equently the workmen also were laid off and ulti- ...ely some of them were retrenched. But the com- ...y had to take that action for reasons beyond its ...trol. The Secretary of the union in his letter, dated ...of February 1963 [Ext. 1(e)], has admitted that ...g to imposition of heavy excise duty by the ...ernment of India by general notice, dated 27th ...uary 1963, the company reduced the number ...orking looms from 156 to 48 only. Hence there ... consequential reduction in the number of the ...kmen. Therefore, it is enough from the union's ...ument to show that there was no arbitrary or ...asonable action taken by the company without ...ficient cause and justification. So, I find no sub- ...nce in the allegation that the company was pursuing ...policy of repression and unfair labour practice. ...re is no evidence to show that any workman was ...ished for his trade union activities. There is ...hing to prove that all the 10 permanent Pirn ...ders were organisers of the union and they gave ...offence to the company by organising the union, they had any hitch with the employer in connec- ...with their trade union activities, if any. I have ...ady found that these workmen took a very stiff ...itude not to work on more than 15 spindles although ...is admitted that other workmen including some ...ale workers have been working on 25 spindles ...some developments made and introduced in the ...king of the winding section. The union's witness ...Roma Sankar Pandey who is said to be a member ...the executive committee of the union and who ...me of the discharged workmen, has admitted that workmen are working on 25 spindles and he ...so admitted that in the lay off in 1962 and 1963 ...of the Pirn Winders was involved. He has ...stated that they are not prepared to work on ...than 10 spindles. Therefore, in view of the ...de taken by these workmen, it was of no use ...ld an enquiry by the company. The company, ...fore, found no other alternative than to terminate ...services under clause 13 of the Standing Orders ...this action of the company I find was taken in ...fair exercise of the power provided in clause 13 ...Standing Orders. Therefore, I am led to the ...usion that the company was justified in terminat- ...the services of 10 Pirn Winders (excepting No. 2 who has since resumed his duties having agreed to work on 25 spindles). The workmen are, therefore, entitled to no relief.

This is my award.

Dictated and corrected by me.
J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
26-6-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3140-I.R./IR/11L-160(A)/64—12th July, 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 363-I.R./IR/11L-160(A)/64, dated the 30th January, 1965, the industrial dispute between Messrs. Plastic Moulders (P) Ltd., 9 Bhajahari Chakravorty Lane, P. O. Belurmath, Howrah, and their workmen represented by Plastic Moulders Workers' Union, 52 Girish Ghosh Road,Belur, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal ;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Plastic Moulders (P) Ltd., 9 Bhajahari Chakraborty Lane, P. O. Belurmath, Howrah, and their workmen represented by Plastic Moulders Workers' Union, 52 Girish Ghosh Road, Belur, Howrah (Case No. VIII—23/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-law, Judge.

Appearances :

For the Company : Shri B. K. Mukherjee, Labour Adviser.

For the Union : Shri Kali Chakraborty, Vice-President of the Union.

AWARD

The Government of West Bengal, had referred by order No. 363-I.R./IR/11L-160(A)/64, dated the 30th January 1965, the following industrial dispute between Messrs. Plastic Moulders (P) Ltd., and their workmen to this Tribunal for adjudication.

Issue

(1) Whether non-payment of subsidy towards house-rent to Shri Jit Bahadur is justified ? To what relief, if any, is he entitled ?

After the service of the usual notice, the Secretary of the Workers' Union Shri Kali Pada Aich, had filed the written statement on behalf of the union, and the employer had also filed the written statement. In the written statement filed on behalf of the union, it has been stated that Jit Bahadur had been working as a durwan of the company since June 1961 and is drawing the salary of Rs.66 per month as fixed under the tripartite agreement, that from March, 1962, the company had introduced a system of house-rent allowance for durwans by virtue of which all the workmen, save and except Jit Bahadur have been drawing an allowance of Rs.6 per month in lieu of the house-rent expenses incurred by them and that this house-rent allowance is a condition of service enjoyed by the durwans. The company, however, arbitrarily and unfairly has not paid this house-rent allowance of Rs.6 per month to Jit Bahadur who had approched the company several times. There was negotiation with the company regarding this matter, but to no purpose. On 13th July 1963, an application was made by the union to the Assistant Labour Commissioner, Howrah, claiming the house-rent allowance for Jit Bahadur. The conciliation, however, had failed and a report under section 12 (4) of the Industrial Disputes Act, was submitted. It is further stated that the concerned workman Jit Bahadur is entitled to draw the house-rent allowance of Rs. 6 per month from March 1962 and it is prayed that an award for the house-rent allowance at the rate of Rs.6 per month with effect from March 1962 may be passed, as the payment of the amount is a condition of service.

The company in its written statement had admitted that Jit Bahadur had been working as a durwan since June 1961 and had been drawing Rs.66 per month as his salary under the tripartite agreement. The company, however, had denied that it had introduced any system of house-rent allowance for the durwans and it further denied that the durwans had been drawing the allowance of Rs.6 per month in lieu of house-rent expenses. It is stated that it had rented four quarters in the close proximity to the factory and it provides free accommodations there to the durwans to stay there without their families. It is said that Nageswar Singh is residing in one room at 4/2 Rajen Sett Lane, for which the company is paying Rs. 6 as the rent, that Kameswar Singh and Ram Swarup Singh each occupy one room at 51 Rajen Sett Lane and the company is paying rent of Rs. 6 per room and that Jaynarayan Pandey and Lakshmi Narayan are jointly occupying one room at 18/3 Rajen Sett Lane for which the company is paying Rs.16 per month as rent. The company provides free single accommodation to the above durwans in consideration that they will stay in the locality adjacent to the factory so that the company may avail itself of their services as and when required. The company, however, specifically has denied that any house-rent allowance is in force since March 1962 and is a condition of service enjoyed by the durwans. With regard to Jit Bahadur, it is said that he stays with his family at 2 Belur Road which is far away from the factory. As the company does not pay any house rent allowance to any of the durwans, the question of d priving Jit Bahadur of the house-rent allowance of Rs per month does not arise. As Jit Bahadur is stayi away from the factory with his family, the compa is not liable to provide him with free accommod tion and the company is also not legally liable to gi either the house-rent allowance, or the alleged subsi towards the house-rent. It is prayed that the pray of the union may be rejected.

Findings

Before I proceed to discuss the evidence, I wou point out that the learned union representative w unable to state definitely whether the house-re allowance as mentioned in the written statement of t union, is really a condition of service or not. In t written statement of the union (vide paragraphs 4 and 10), it has been quite clearly stated that the hous rent allowance is a condition of service enjoyed by t durwans employed by the company. If really t alleged house-rent allowance is a condition of servi I do not see at all how the question of subsidy towar the house-rent can at all arise. As I understand t learned union representative, he did not urge that Bahadur is entitled to any subsidy towards the hou rent. His contention was that Jit Bahadur is entit to get the house-rent allowance at the rate of R per month from March 1962. If Jit Bahadur is rea entitled to get that sum, then he is only entitled get the amount on the ground that the payment of t amount is a condition of service. In this connecti I will refer to the definition of wages in section 2 (of the Industrial Disputes Act, 1947. It has b provided, inter alia, that "wages" means all remune tion capable of being expressed in terms of mon which would, if the terms of employment, express implied, were fulfilled, be payable to a workman in r pect of his employment or of work done in such emp ment and includes, inter alia, the value of any h accommodation. Therefore, if as the term of condi of service the employer was bound to provide for acc modation of the employee, and if the employer some reason or other could not provide for the h accommodation in terms of the contract of service, t the employee, in addition to the other amounts which he is entitled, is entitled to get the value of accommodation which the employer was to prov but failed to do so. The question now therefor whether there was really any contract of service provision of housing accommodation to the durw or for giving any house-rent allowance to the durw It would appear from the written statement i that the system of providing free accommoda to certain durwans was introduced by the comp in March 1962 and Jit Bahadur himself had ent into the service in June 1961. Therefore, at the when Jit Bahadur was employed by the com there was no contract for giving housing accomm tion or for giving house-rent allowance. It is undis that the durwans whose names have been mention the written statement of the company, are occupyi quarters at the different addresses mentioned in written statement. P. W. 1 Jaynarayan Pand one of the durwans mentioned in the written state of the company. His evidence is that he had resid 51 Rajen Sett Lane previously and at present residing at 18/3 Rajen Sett Lane, and that the in respect of the quarters is paid by the com

His further evidence is that there was 6 durwans serving under the company, that the company has provided free accommodation for 5 durwans and that no free accommodation has been provided for Jit Bahadur, who was employed by the company before he got the service. P. W. 1 does not say that the free accommodation provided by the company is really the condition of service. At the time of cross-examination, P. W. 1 admits that the quarters which he is occupying really belongs to the company, that the previous quarters occupied by him also belongs to the company, that the durwans do not get money in cash on account of the rent, and that he is unmarried. It would, therefore, appear that the company has provided free quarters to some of the durwans who are unmarried and remain singly in the quarters near the factory. P. W. 2 Jit Bahadur has said that there are 6 durwans and the other durwans got house-rent and the bills are made out in the name of the company. It is his further evidence that the other durwans had been provided with accommodation, that he was told by the company that as he has got his family, he will not get the house-rent allowance and that when he pointed out that other durwans had families with them, he was told that he should not envy them. He had said further that the wife of Nageswar Singh and the wife of Ram Swarup reside with them in their quarters. It appears to me from these evidences that the wives of some of the durwans casually came and stayed with the durwans in the quarters provided by the company. In my opinion, nothing turns on the casual residence of the wives of some of the durwans in the quarters. I am further of opinion that the evidence of P. W. 2 also does not show that the provision regarding free housing accommodation or the alleged house-rent allowance is not a condition of service. I do not see why the sum of Rs.6 has been claimed as house-rent allowance, because at least with regard to one room, the rent payable is Rs.16, i.e., for the quarters at 18/3 Rajen Sett Lane. P. W. 2 has admitted that the quarters at Rajen Sett Lane is situated on the same Lane where there is a factory of the company. On behalf of the company, O.P. W. 1 Shri Ghanashyam Das has said that the company had rented several quarters and some of the durwans reside there singly and that nothing is paid to the durwans as house-rent. It is his further evidence that the quarters had been provided to these durwans by the company, as the services of the durwans may be required from time to time. At the time of cross-examination, O. P. W. 1 has said that the quarters were rented for the purpose of giving accommodation to the durwans as their services might be required from time to time. This evidence shows that it is only for the convenience of the company that certain quarters had been rented by the company, and that some durwans had been allowed to occupy them. This shows that the provision of housing accommodation or the alleged house-rent allowance is not a condition of service. P. W. 2 Lachmi Narayan is one of the durwans who is occupying the quarters at 18/3 Rajen Sett Lane. He has also said that the company pays rent and all the durwans reside singly. His evidence also certainly does not show that the provision for housing accommodation is really a condition of service and it also does not show that as a condition of service, any of the durwans is entitled to get the alleged house-rent allowance. In fact the evidence shows that none of the durwans had ever obtained any house-rent allowance at all, or even any subsidy towards the house-rent. On a consideration of the entire evidence, it appears to me that the company only provides free accommodations to some of the durwans who reside singly in the quarters provided by the company, and that this free accommodation is provided only for the convenience of the company itself. Jit Bahadur admittedly resides far away from the factory with his family. The learned Advocate appearing for the company offered to give free accommodation to Jit Bahadur provided he lives without his family, but with another durwan. Jit Bahadur had declined to accept that offer and had said that as he has got his family, he cannot stay in one room with another person, and that it would be better for him to take some house-rent allowance.

I have therefore come to the conclusion that Jit Bahadur is not entitled to get either the house-rent or any subsidy towards the house-rent. He is also not entitled to get any free accommodation provided by the company and, therefore, Jit Bahadur is not entitled to get any relief. This is my award.

Dictated and corrected by me.
P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal,
2-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3148-I.R./IR/8L-30(B)/64.—13th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4585-I.R./IR/8L-30(B)/64, dated the 1st October 1964, the industrial dispute between Messrs. Bangodaya Cotton Mills Ltd., P. O. Panihati, 24-Parganas, and their workmen represented by Bangodaya Cotton Mills Mazdoor Union, Ellias Road, Agarpara, P. O. Kamarhati, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bangodaya Cotton Mills Ltd., P. O. Panihati, 24-Parganas and their workmen represented by Bangodaya Cotton Mills Majdoor Union, Ellias, Road, Agarpara, P. O. Kamarhati, 24-Parganas, referred under G. O. No. 4585-I.R./IR/8L/30(B)/64, dated the 1st October 1964. (Case No. VIII—299/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. Roy, Judge.

Appearances :

For the Union : Shri N. Roy, Advocate assisted by Shri S. Chowdhury, Advocate.

For the Company : Shri P. K. Sanyal, Advocate assisted by Shri T. P. Chatterjee, Advocate.

The above dispute over the issue given in the Order of Reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 4585-I.R./IR/8L-30(B)/64, dated the 1st October 1964.

Issue

1. Is the suspension of Shri Sukumar Chakraborty with effect from 5th January 1963 justified ? What relief, if any, is he entitled to ?

I shall first state the undisputed background facts together with the respective cases of the parties on some disputed points.

This workman worked in a sizing machine in the Mill up to 4th January 1963. The workman's case is that on 5th January 1963 when he was working at his place, he was asked by the department incharge to stop his work and leave the Mill and when he wanted to know the reason for this action, he was forcibly turned out of the department and taken to the Manager who asked him to leave the Mill premises, saying that the reason for the action would be intimated to him. 5th January 1963 was a Saturday. 6th January 1963 was a Sunday and holiday. He was not allowed to work in the Mill after that and finally on 14th January 1963 he received the charge-sheet, dated 10th January 1963, by registered post. The Company's case, on the other hand, regarding the incident of 5th January 1963 is that while working in his sizing machine on that day, this workman broke the drying fan of the machine by his carelessness and negligence and when he was asked to explain the matter, he left his work place and since then he absented himself without permission and in these circumstances, the charge-sheet, dated 10th January 1963, relating to the incident of 5th January 1963 was issued to him by registered post and he received the charge-sheet on 14th January 1963 as admitted by him. After receiving the charge-sheet, the workman submitted his reply on 16th January 1963. In the charge-sheet, dated 10th January 1963, there was an order for his suspension pending enquiry. The Company issued a notice to the workman fixing 5th February 1963 for holding a domestic enquiry regarding the charge-sheet, dated 10th January 1963. He did not appear at the enquiry but filed an application under section 33/A of the I.D. Act, before this Tribunal on 4th February 1963 alleging that he was dismissed from service wrongfully by the Company with effect from 5th January 1963 in contravention of the relevant provision of section 33 of the I. D. Act which applied to the dismissal because the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G. O. No. 7089-I.R. dated 19th December 1962, were pending before this Tribunal, at that time. The Company appeared in the case under section 33A of the I. D. Act, upon getting notice thereof and necessarily, no further step for holding any enquiry regarding the charge-sheet, dated 5th January 1963 was taken. The Company contested the workman's application under section 33A of the I. D. Act. The case under section 33A of the I. D. Act was disposed of by an award, dated 22nd August 1963, which was published in the "Calcutta Gazette", dated 12th September 1963 (Exhibit 2). In that award the Tribunal held that there was no dismissal of the concerned workman on 5th January 1963 and he had not yet been finally dismissed by the Company in connection with the charge-sheet, dated 10th January 1963 and so, this application against his alleged wrongful dismissal was premature and not maintainable. After this finding, the Tribunal directed that the Company might proceed to take necessary steps to hold the domestic enquiry regarding the charge-sheet. Just on the publication of the award on 12th September 1963 the Company issued a notice of the same date to the workman informing him that in pursuance of the award in the case under section 33A of the I. D. Act, a enquiry regarding the charge-sheet, dated 10th January 1963, would be held on 24th September 1963 (Exhibit C). Subsequently, this date of enquiry was changed to 25th September 1963 as the Mill was to remain closed on 24th September 1963 (Ext. D). The enquiry was held on 25th September, 1963 and the workman attended the enquiry, But on 26th September 1963, the workman submitted a letter of protest against the enquiry held on 25th September 1963 alleging that the enquiry was not fairly and properly held and the proceedings were not correctly recorded, (Exhibit F.). On receipt of this letter of the workman, the Company decided to hold another enquiry on 10th December 1963 and accordingly issued a notice to the workman informing him of this date of a fresh enquiry (Exhibit E). The enquiry was taken up on 10th December 1963. The workman attended the enquiry. The Company's case here is that the enquiry could not be completed as in course of the proceedings, the workman left the place of enquiry in an angry mood ; whereas the workman's case is that the enquiry was completed but he was not thereafter informed of any result of the enquiry and he remained without work as before. Thereafter by a letter, dated 25th March 1964, the concerned Union first raised the present dispute regarding the suspension of the workman from 5th January 1963. The letter was written to the Assistant Labour Commissioner (Exhibits A and 1)

copy of the letter was forwarded to the Company comments and the company furnished its comments a letter, dated 22nd April 1964, wherein it clearly ted that the enquiry was started on 10th December 3 but before the enquiry could be properly pro- ded with and concluded, Shri Chakravarty wrong- y left the place of enquiry and withdrew from the enquiry (Exhibit B). The dispute regarding the ged suspension of the workman from 5th January 3 raised by the Union Secretary's letter, dated h March 1964, is now covered by the present re- nce and the reference has evidently been made r the failure of the conciliation proceedings.

t is now seriously contended on behalf of the Com- y that there was no suspension of the workman n 5th January 1963 as alleged but he was suspended ding enquiry with effect from 10th January 1963, date of issue of the charge-sheet regarding the ged misconduct committed by him on 5th January 3 and as such, the suspension was quite legal and norised by section 14 (e) of the Standing Orders rning this Company framed by the Omnibus on Textile Award published in the Calcutta Gazette, d 10th June 1958 (Exhibit H), and in these cir- stances, the concerned Union and the workman absolutely no case against the Cmopany regarding suspension of this workman.

is clear from the background facts stated above particularly from the award, in the case under ion 33A of the I. D. Act, started by the workman nst his alleged dismissal from service with effect 5th January 1963, that the workman practically d the domestic enquiry which the Company osed to hold on 5th February 1963 in connection the charge-sheet, dated 10th January 1963, by ing an application under Section 33A of the I. D. and after the award in that case made on the that there was no dismissal of the workman on January 1963, the Union has raised a fresh ute practically over the same matter but in a ent form by calling it a dispute regarding sus- ion of the workman. So far as the present reference ncerned, the jurisdiction of the Tribunal covers the question of the suspension of the workman effect from 5th January 1963. The Union is ourse fully entitled to raise the dispute regarding suspension of a workman and can challenge it legal, wrongful and vindictive. The Tribunal go into the merits of the suspension and decide her the suspension was justified and *bonafide*. clear from the evidence on the record, that the pany did not pass any order of suspension on January 1963, and there was no suspension of the man with effect from 5th January 1963. The nce discloses that there was some incident on January 1963 and in connection with that incident workman was charge-sheeted for misconduct on January 1963 and was suspended pending en- with effect from 10th January 1963. It was inly a suspension pending enquiry into some ges of misconduct after issue of a charge-sheet. on 14 (e) of the Standing Orders framed by the d made in respect of the Cotton Textile Industry justifies such suspension pending enquiry. It ld be noted that the present employer, Bangodaya on Mills Ltd., was a party to Omnibus Cotton ile Reference and is covered by the award in which the Standing Orders were framed. In this connection it is to be noted that after the award passed by this Tribunal in the case under section 33A of the I. D. Act, the Company promptly took steps for holding the domestic enquiry regardng the charge sheet, dated 10th January 1963, and the en- quiry was finally held on 10th December 1963 and the workman attended the enquiry. Exhibit G con- stitutes the recorded proceedings of the enquiry. The Officer of the Company, who held the enquiry on 10th December 1963, Shri Bankim Chandra Chatterjee (O.P. W. 1) has given evidence in the present case. I am fully satisfied from his evidence considered along with the recorded proceedings that the enquiry proceedings could not be completed as the concerned workman left the enquiry in an angry mood and I do not believe the contrary evidence of the concerned workman Shri Sukumar Chakraborty (P. W. 1). It is significant to note in this connection that the facts and circums- tances already discussed above clearly indicate that the workman was not at all well disposed towards the Company's attempt to hold an enquiry regarding the charge sheet and he previously stalled the enquiry fixed for 5th February 1963 by filing a premature application under section 33A of the I. D. Act and it is quite natural that after the disposal of the case under section 33A of the I. D. Act by the Award, dated 22nd August 1963, and published in the Calcutta Gazette, dated 12th September 1963, he would adopt a similar attitute and his conduct also shows that in- spite of the best efforts of the Company to complete the enquiry, he stood in the way by raising one plea after another and the Company's case that in the final enquiry, dated 10th December 1963, he left the place of enquiry in an angry mood before it was completed, is quite consistent with his previous conduct. It is quite clear that after having baulked all attempts of the Company to hold the enquiry regarding the charge-sheet even after the award in the case under section 33A of the I. D. Act, the workman is now seek- ing to raise a new dispute regarding his suspension through the Union. As already indicated above, the facts and circumstances of the case clearly indicate that the suspension of the workman with effect from 10th January 1963 was nothing but a suspension pending enquiry into a charge-sheet of that date and it is fully permitted and justified by section 14 (e) of the Stand- ing Orders governing this Company.

The Union has, therefore, no case against the suspen- sion of the workman with effect from 10th January 1963 which is practically the subject matter of the present dispute. I have already indicted above that there was no suspension of the workman with effect from 5th January 1963 as stated in the issue.

In the above view of the relevant facts and circums- tances of the case and for the reasons recorded above, I hold and award that there was no suspension of the workman with effect from 5th January 1963 but he was suspended with effect from 10th January 1963 pending enquiry into a charge-sheet, dated 10th Janu- ary 1963, regardings ame alleged misconducts committed on 5th January 1963, and the said suspension was quite legal and *bonafide* and the workman is not entitled to any relief against the suspension.

I should add here that the Company should now promptly make a fresh attempt to legally conclude

the enquiry regarding the charge-sheet, dated 10th January 1963, by giving a further opportunity to the workman to appear and take part in the proceedings of the enquiry and then pass a final order regarding the workman.

Dictated and corrected by me.

S. K. ROY,
Judge.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
28-6-65.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3172-I.R./IR/7L-4/62.—15th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3610-I.R./IR/7L-4/62, dated the 28th August 1963, the industrial dispute between Messrs. Victory Jute Mills, 15B Garden Reach Road, Calcutta-24 and their workmen represented by Bengal Chatkal Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947),was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Victory Jute Mills, 15B Garden Reach Road, Calcutta-24 and their workmen represented by Bengal Chatkal Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, referred under G. O. No. 3610-I.R./IR/7L-4/62, dated 28th August 1963. (Case No. VIII-180/63)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

For the Union: Shri P. Pathak.

For the Company: Shri N. M. Dasgupta, Advocate, assisted by Shri D. Dasgupta, Advocate.

The above dispute over the issue given in the Ord of Reference and reproduced below was referred f adjudication to this Tribunal by the Government West Bengal, Labour Department, Order No. 3610-I. /IR/7L-4/62, dated 28th August 1963.

Issue

1. Whether non-employment of Shri Kapildeo Sin is justified? To what relief, if any, is he entitle

AWARD

The case put forward on behalf of the Union in written statement may be briefly summarised as follo

The concerned workman Shri Kapildeo Singh w a permanent workman in the Batching Department a was a leading member of the Bengal Chatkal Mazd Union. The Company did not not like his act association with the Union. On and from 10th M 1961, the workman was refused employment with any charge-sheet and without showing any reas On 11th May 1961 the workman applied to the mana ment for allowing him to resume his duties. Sub quently the Company sent a back-dated charge-sh to the workman and it was received by him on 1 May 1961 and was immediately replied to. The char were denied. Then on 24th May 1961 the workm again wrote to the Company stating that he did receive any communication whatsoever since his re to the charge-sheet and was being kept suspended wi out any enquiry vindictively. After this, an enqu was proposed to be held on 29th May 1961. But prac cally no enquiry was held and the workman was allowed to produce any witness or to cross-exam any witness of the Company. He was also asked sign a paper the contents of which were not explain to him. After this the Company issued a back-dat letter showing 30th May 1961 as the date of issue whe by the workman was informed that he was found gui of the charges and he would be allowed to resume duties provided he furnished a written bond for good behaviour. After receiving the letter, the wo man protested against the Company's order by letter, dated 20th June 1961. The Company did reply to this letter and he was not allowed to resu his duties. After this the Union took up the ca of the workman and raised a dispute regarding his c and made a representation to the Labour Directora The Labour Directorate took up the case for concil tion but no conciliation could be effected.

The relief claimed is reinstatement of the workm with full compensation for the period of unemployme

The relevant case put forward on behalf of the Co pany in its written statement is briefly as follo

On 9th May 1961 during working hours of seco part of 'B' shift, this workman committed some gr misconducts for which a charge-sheet was issued 10th May 1961 giving details of the charges. T charge-sheet was tendered to him personally but

ıe refused to accept it, was was sent by by rgistered ɔost. The workman was suspended pending enquiry ınd this was intimated to him by the charge-sheet. The workman submitted his explanation and after this he Company by a letter, dated 18th May 1961, informed he workman that an enquiry regarding the charge-heet would be held on 24th May 1961. As this day vas declared as a general *hartal* day, the enquiry was djourned to 29th May 1961 and the workman was nformed of this adjournment by a letter, dated 25th Iay 1961. The enquiry was held on 29th May 1961 n presence of the concerned workman who attended he proceedings. The Company's witnesses were exa-ıined in his presence and their recorded evidence was xplained in the workman's own language and he was ɔiven opportunity to cross-examine the wintesses but ıe declined cross-examination. The workman him-elf was also examined and his statements were duly ecorded and the recorded statements were explained o him in his own language. The workman put his humb-impression in the recorded proceedings after hese were explained to him. He was also given oppor-unity to produce his witness, if any, but he did not ɔroduce any witness. After the enquiry, the enquiring officer submitted his report finding the workman uilty of all the charges. The management, after onsidering the report and accepting the findings of the nquiring officer, issued a letter, dated 30th May 1961, nforming the workman that though he was found uilty, a lenient view was taken of his case and he ight join his duties after furnishing a bond for future ood behaviour. The letter was duly received by him ut he did not act up to the terms of the letter and n the contrary, he wrote a letter to the Company, ated 20th June 1961, raising various false and baseless llegations against the Company. Thus, it was not a case of refusing employment to the workman but it was a case where the workman himself did not prefer to remain in employment after availing himself of the opportunity offered to him by the Company's letter, dated 30th May 1961. The Company acted quite *bonafide* in dealing with his case and there was neither victimisation nor unfair labour practice.

When the case was taken up for hearing, no evidence as adduced on behalf of any party but it was sub-nitted by the parties' representatives, Shri N. M. Das-gupta for the Company and Shri P. Pathak for the Union, that the workman having apologized to the Company and having given an undertaking to the Company to give an assurance in writing to maintain good behaviour in future, the Company had agreed to take him back to service without breaking continuity of service for the period of unemployment by treating him as absent during the period without any claim r pay or wages on his giving a written assuarance maintaining good behaviour in future. The parties' presentatives submitted that an award for reinstate-ent of the worker on the Company's terms might e made. In view of this position, I am to make award giving effect to the Company's terms for taking m back to service.

In the result, I make an award on the basis of the tatements made by the parties' representatives and irect that the concerned workman shall be taken ack to active service without breaking continuity of ervice by treating him as absent during the period f unemployment without any claim of wages on his reporting for duty within a month from the publication of the award with a written assuarance of maintaining good behaviour in future.

Dictated and corrected by me.

S. K. ROY,
Judge.
6-7-65.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
6-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3177-I.R./IR/10L-171/64.—15th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 13-I.R./IR/10L-171/64, dated the 4th January 1965, the Industrial dispute between Messrs. Steam and Mining Equipment (India) Private Ltd., 207B Park Street, Calcutta-17, and their workmen represented by I.C.L. and S.M.E. Employees' Union, 249 Bepin Behary Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Steam and Mining Equipment (India) Private Ltd., 207B Park Street, Calcutta-17, and their workmen represented by I.C.L. and S.M.E. Employees' Union, 249 Bepin Behari Ganguly Street, Calcutta-12. (Case No. VIII-7/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-law, Judge.

AWARD

The Government of West Bengal by Order No. 13-I.R./IR/10L-171/64, dated the 4th January 1965, had referred to this Tribunal for adjudication the following industrial disputes between Messrs. Steam and Mining Equipment (India) Private Ltd., and their workmen.

Issues

1. Ad-hoc increment in wages.
2. Revision of grade and scale of pay (consolidated) for the sub- ordinate staff.
3. Gratuity.
4. Rate of Provident Fund contribution.

After the service of the usual notice, the workmen represented by the union had filed the written statement and the company also had filed the written statement. In the written statement filed on behlaf of the workmen, it is stated that the company is one of the biggest importers of machineries in India and holds agencies of world-renowned principals, foreign and Indian, that its main line of business is installation of industrial machinery and plants in both public and private sector and that it manufactures high voltage machinery and equipments, such as, cable boxes, air circuit breakers, switchboards and other components in its factory at Narkeldanga, Calcutta. This company previously had the head office at 101 Park Street, but the head office was subsequently shifted to 207B Park Street. In the head office, there are 60 workers. The company is a very prosperous concern and financially strong and stable and had been earning huge profits every year. Though the company is a member of the Indian Engineering Association, Calcutta, it is paying consolidated wages to its workmen, unlike other members of the Association. The union at the request of the workmen presented the charter of demands, dated the 6th November 1963, regarding the ad-hoc increment of Rs. 15 per month in the wages of all categories of workmen with effect from the date of the receipt of the charter of demands, revision of grades and scales of pay (consolidated) of the subordinate staff, introduction of a gratuity scheme, recruitment and replacement, increase in the rate of Provident Fund Contribution. The company by its comments, dated 7th February 1964, had refused the demands in the charter of demands, and thereafter there was conciliation by Shri S. K. Banerjee, Labour Officer, West Bengal, but the conciliation failed. Then the company and the union separately applied under section 10(2) of the Industrial Disputes Act to the Government of West Bengal for reference of the dispute for adjudication. Pursuant to these applications, the order of reference had been made. It is further stated on behalf of the workmen that in view of the abnormal rise of the prices of the essential commodities, the workmen are entitled to an ad-hoc increment of Rs. 15 per month, irrespective of whether the workmen are in enjoyment of an incremental scale of pay or not and this ad-hoc increment should be granted with effect from the 7th November 1963, when the charter of demands was received by the company. With regard to revision of grades and scales of pay (consolidated), the present scales of pay had been mentioned and the grades and scales of pay as per charter of demands had also been mentioned regarding the different categories of workmen including the drivers and durwans. Regarding gratuity, it is stated that though the Contributory Provident Fund is in force, the workmen are entitled to the benefits of gratuity scheme as the employers are financially capable to meet the expenses of the gratuity scheme. The employers should pay 15 days' wages (consolidated as now), or 15 days' wages inclusive of D.A., if at any time the existing consolidated wages be split into basic wages and dearness allowance, or 15 days' total wages, any separate D.A. be given on top of the existi consolidated wages, for each completed year of serv to the workmen in case of retrenchment, dischar dismissal, retirement on medical grounds, terminati of service on superannuation and resignation. W regard to rate of Provident Fund Contribution, it stated that at present, the rate is 6 paise per rup that the rate of contribution in respect of clerical st is 12½ paise per rupee and that the rate of contributi regarding the subordinate staff is 12½ paise per rup with retrospective effect from the 7th November 19(

The company in its written statement has denied th it is one of the biggest importers of machinery in Inc and its line of business is installation of machine and plant both in the public and private sector, a had said that its main business is the sale of goo for which they are agents and that the company is very small unit employing about 84 clerks and oth staff and 47 subordinate staff in the head office. is also denied that it has a joint administration wi the International Combustion (India) Private Lt and had said that there is only one common Direct in the Board of Directors. It is further alleged th owing to increasing stringency of foreign exchang import quotas have been drastically cut down and t value of actual user's licence issued to its customers h also seriously declined. The fall has been so part cularly serious in recent months that the company prospects of import business are very bleak. Wi regard to the consolidated wages, the company stat that the consolidated wages are being paid in terms the agreement with the union, dated the 1st May 195 and that the other members of the Engineering Ass ciation are also paying consolidated wages. Wi regard to the revision of grades and scales of pay f the subordinate staff, it is stated that the questio was a subject matter of industrial adjudication b the Fourth Industrial Tribunal, and the said Awar continues to be binding between the parties that the company voluntarily entered into the interi arrangement with the workmen for improving th grades and scales of pay and went to the length o offering a long term agreement and that the grades an scales of pay now in existence in this company compar favourably with those in similar concerns in the vicinity There is therefore no question of revision of grade and scales of pay. With regard to the claim for gratuity it is said that the retiral benefit by way of Providen Fund is in accordance with the provisions of the Em ployees' Provident Fund Act, 1952, and that th company has neither the stability nor the ability t bear the expenses of gratuity scheme. With regard to the rate of Provident Fund contribution, it is sai that the rate has been fixed by the Government a 6¼ and the contributions for the old employees in th clerical grade continue to be at a higher rate as th said higher rate was the existing benefit for them at the time of the transfer of the fund to the Govern ment. The rate therefore cannot be enhanced except in accordance with the provisions of the Provident Fund Act, 1952.

After the suit came on pre-emptory hearing, time was taken twice for settlement and the petition of compromise was filed on 26th June 1965. In the petition of compromise there is a reference to the sub sequent reference, dated the 26th March 1965, but the present award would be limited only to the subject

atter of the present reference. With regard to vision of grades and scales of pay for the subordinate iff, there had been some upward revision and with gard to ad-hoc increment, it has been agreed that ere would be ad-hoc increment of Re. 1 of the isting salary or wages in respect of all workmen. ith regard to rate of Provident Fund, it is agreed at the deduction and contribution to the fund will at the rate of 8⅓ per cent. from January 1965. With gard to gratuity, it is agreed that the union would t press for the demand now in view of the difficulties the employer. I have considered the terms of ttlement, and in my opinion the terms are fair, asonable and bona fide and should be given effect to. therefore pass an award in terms of the petition of mpromise which should be made annexures to the ard. This is my award.

Dictated and corrected by me.

P BASU, Judge.

P. BASU,
Judge,
Sixth Industrial Tribunal.
5-7-65.

Annexure

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

the matter of Government of West Bengal Labour Department, Order No. 13-I.R./IR/10L-171/64, dated 4th January 1965 and Order No. 1210-I.R./IR/10L-15(A)/62, dated 26th March 1965

And

the matter of an Industrial Dispute

Between

am and Mining Equipment (India) Private Ltd, 207B, Park Street, Calcutta-17

And

ir workmen represented by I.C.L. and S.M.E. Employees' Union, 249, Bepin Behary Ganguly Street, Calcutta-12

he h mble petition of the company and union

t Respectfully sheweth :

That by Government Order No. 13-I.R./IR/10L-/64, dated 4th January 1965, the following issues e been referred for adjudication.

(i) Revision of Grade and Scale of pay for the subordinate staff.
i) Ad-hoc increment in wages.
i) Gratuity.
v) Rate of Provident Fund Contribution.

That by a subsequent Order No. 1210-I.R./IR/10L-A)/62, dated 26th March 1965 the following issues e also been referred for adjudication.
(i) Leave.
(ii) House Rent.
(iii) Service Book.

3. That the petitioners have arrived at an amicable settlement in respect of the above issues referred for adjudication under the aforesaid two orders of reference outside the Tribunal.

4. That the terms of settlement have been set out in the Memorandum annexed to this petition.

5. That there is no other or further dispute to be adjudicated upon by the Tribunal under the above two orders of reference.

In the circumstances the petitioners jointly pray your honour will be graciously pleased to pass an Award in terms of the Memorandum of Settlement and to pass such other order or orders as your honour may deem fit and proper.

For and on behalf of the company
[Steam & Mining Equipment (India) Pvt. Ltd.]
K. P. Bhargava,
Managing Director.

For and on behalf of the union
Rabin Chakraborty,
General Secretary.

ANNEXURE

Memorandum of terms of settlement

Parties :

Steam & Mining Equipment (India) Private Limited, 207B Park Street, Calcutta-17.

and

Their workmen represented by I. C. L. & S. M. E Employees' Union, 249 Bipin Behari Ganguly Street, Calcutta-12

Representing the employer : (1) Mr. C. R. B. Menon, Assistant Secretary, (2) Mr. J. Sen Gupta, Manager—General and Shipping.

Representing the employees : (1) Mr. Robin Chakraborty, General Secretary, (2) Mr. Meghnath Das, Assistant Secretary, (3) Mr. Damu Mondal.

Brief history of the case : The union submitted a Charter of Demands, dated 6th November 1963, and some long outstanding grievance of the workmen for redress. These were subsequently referred to the Sixth Industrial Tribunal, West Bengal, vide Government of West Bengal, Order No.13-I.R./IR/10L-171/64, dated 4th January 1965 and Order No. 1210-I.R./IR/10L-15(A)/62, dated 26th March 1965. The parties having agreed to settle amicably all issues related to the said two orders of reference to the said Sixth Industrial Tribunal after series of meetings, a settlement agreed to by the parties to the dispute has been arrived at on the following terms:

(1) Grades and Scales of Pay:

It is agreed that the following grades and scales of pay will be made effective for the subordinate staff:

(a) Car Drivers & Mechanics: 125-3-155-4-175—15 years.

(b) Durwans: 85-2-105-4-125—15 years.

(c) Peons, Bearers, and Sweepers and Labour Mate: 80-2-100-4-120—15 years.

(2) Ad-hoc increment:

(a) It is agreed that ad-hoc increment of Re.1 to the existing salary/wages will be given to all workmen.

(b) For the purposes of fitting in the grades and scales of pay as is now agreed upon the company will give Re. 1 per year of service subject to a minimum of Rs. 5 to all workmen. If after the above increase the salary/wages of any employee falls short of the particular pay point in the grade, his wages should be increased to bring him in line with next higher pay point. There will be no other or further adjustment of pay for past services.

(c) Selection Grade:

The object of the employers to introduce this scale is to give an extra incentive and impetus to workers. Principally, however, the efficiency, seniority and law abidingness will be criteria for selection to this grade. The grade envisaged for this is:

(i) Car Drivers and Mechanics: 150-4-190—10 years.

(ii) Durwans: 100-3-115-4-135—10 years.

(iii) Peons, Bearers and Sweepers and Labour Mate: 90-3-110-4-130—10 years.

(d) Salary defined:

The salary/pay is all inclusive. Therefore salary/pay in this respect always are to be understood as consolidated and inclusive of dearness allowance.

(e) Retrospective effect:

It is agreed that the benefit of ad-hoc increment and grades and scales of pay enumerated under 1 and 2 above shall be operative with effect from 1st January 1965. The payment thereof will be arranged as soon as the company receives the advance copy of the award.

(3) House Rent: (a) It is agreed that all the substaff will be given Rs. 4 per month as house rent. This will be with effect from 1st December 1964.

(b) The payment of above will be arranged as soon as the company receives the advance copy of the award.

(c) It is further agreed that those who are occupying quarters at 101 Park Street, Calcutta, will leave the quarters and give vacant possession to the company by 15th July 1965, failing which they will forfeit their claims of house rent allowance under this settlement.

(d) A lump sum of Rs. 60 will be given to each of the workmen now occupying the quarters at 101 Park Street, Calcutta, as cost of shifting their effects.

(4) Rate of Provident Fund Contribution: It is agreed that deduction and contribution to this fund will be at the rate of $8\frac{1}{3}$ per cent from 1st January 1965.

(5) Gratuity: The employer explained in detail position of the company and consequently its inabil to introduce the Gratuity Scheme. The representat of the Employees' Union appreciated the difficult and did not insist on introduction of this schei

Service Book: It is agreed that Service Books v be maintained for each workman as per Shops a Establishments Act, 1963, and a record to be given all workmen with Photopass.

Privilege Leave: As it is existing, viz., 14 da leave with full pay.

Medical Leave: It is agreed that 14 days' Medi Leave will be given to all workmen with full pay. T leave will be allowed in continuation of Privilege Le on production of medical certificate from a regist ed medical practitioner, on compassionate ground the workmen so desire.

Ex-Gratia Payment: The employers have howe agreed to make Ex-Gratia payment at the rate of days' wages per year of service to all employees on appeal in specific cases such as death, incapacity—phy cally or mentally or on medical ground—and in ca where an employee is found too old to work with view to helping the distressed family of the vict

Period of Operation: It is agreed that this sett ment shall be in operation from 1st January 1965 a be binding for three years from the date of signing this agreement and shall continue to be binding un termination in accordance with the provisions of Indu trial Disputes Act. It is also agreed that the issu now raised and settled amicably will not be raised duri this period of operation.

Representative of the Employer—
[Steam & Mining Equipment (I) Pvt.Ltd.]
Illegible,
Managing Director.
Illegible.
Witness.

Representative of the Employees—
Illegible,
Witness.
24-6-65

Calcutta, the 24th June 1965.

Robin Chakrabort
General Secretary
24-6-65.

P. BASU,
Judge,
Sixth Industrial Tribunal
5-7-65.

By order of the Governo

S. C. MUKHERJEE, Asstt. Sec

No. 3157-I.R./IR/11L-185/62.—14th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2274-I.R./IR/11L-185/62, dated the 19th June 1964, the industrial dispute between Messrs. Gouri Charan Karmakar & Bros., 213 Mahatma Gandhi Road, Calcutta-7 ,and their workmen represented by the Hindusthan Drivers' Union, 3 British Indian Street, Calcutta-1, regarding the issues mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Gouri Charan Karmakar & Brothers, 213 Mahatma Gandhi Road, Calcutta-7 and their workmen represented by the Hindusthan Drivers' Union, 3 British Indian Street, Calcutta-1. (Case No. VIII-170 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Management: Shri N. D. Das Gupta, Advocate.

For the Union: Shri S. R. Sarkar, Advocate.

By order No. 2274-I.R/IR/11L-185/62, dated Calcutta, the 19th June 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Gouri Charan Karmakar & Brothers and their workmen represented by the Hindusthan Drivers' Union for adjudication regarding the only issue contained in the order of reference.

Issue

Whether refusal of employment to Shri Gokul Chandra Nayak is justified? To what relief, if any, is he entitled to?

Award

This is a reference under section 10 of the Industrial Disputes Act. The employer named in the reference is Messrs. Gouri Charan Karmakar & Brothers, 213 Mahatma Gandhi Road. The workmen are represented by Hindusthan Drivers, Union, 3 British Indian Street, Calcutta-1.

The Union in its written statement submitted that Gokul Chandra Nayak was appointed a driver on permanent basis by the employer in 1938 and since then the workman had been serving the management efficiently. The workman fell ill and reported about the sickness praying for one month's leave on 12th October 1961. After he was cured he went to the proprietor for resuming his duties but the proprietor did not allow him to do so. The matter was reported to Labour Commissioner on 12th December 1962. The workman received a letter on 25th February 1963 from the Assistant Secretary, Government of West Bengal. The workman produced a fit certificate on 1st April 1963 and requested the proprietor to allow him to resume his duties but the proprietor refused to accept it. The workman accordingly prays for reinstatement, back wages and other reliefs.

Written statement was filed by Shri Gouri Charan Karmakar describing himself as owner of the car which used to be driven by Gokul. In the written statement it was objected that there is no firm of the name Gouri Charan Karmakar & Brothers. The workman was never employed by any such employer. Gouri Charan Karmakar owned and possessed a personal car which was driven by Gokul. He was a personal driver of Gouri Charan Karmakar and not an employee employed by any firm. The Union has no authority to represent the workman because it is a stranger union. Gokul used to drive the car belonging to Gouri Charan Karmakar and he was attacked with tuberculosis. Shri Karmakar arranged for his treatment and gave Rs.300 in lump to the workman on compassionate ground. Owing to his illness Gokul could not continue his service and left the job. It was not a case of termination by the owner. Gokul himself put an end to his employment as he was physically unfit to carry on his normal duty as a driver.

On the pleadings of the parties the point arises as to whether Gokul Chandra Nayak was a driver appointed by Gouri Charan Karmakar personally to drive his personal car or whether he was employed by any business firm by the name Messrs. Gouri Charan Karmakar and Brothers. This point should be dicided first.

Gokul gave evidence before the Tribunal. He is P. W. 1. He stated that he was employed by Gouri Charan Karmakar and Brothers. There is no existence of any firm by the name Messrs. Gouri Charan Karmakar and Brothers. A partnership deed is filed before me. It is Ext. F. and it shows that Gouri Charan Karmakar and his nephews Gopi Nath Karmakar and Abani Karmakar formed a partnership firm under a partnership deed in the year 1960. The name of the firm is mentioned in the partnership deed. It is Messrs. Nagendra Nath Karmakar at the premises No. 213 Mahatma Gandhi Road. A printed calendar has been filed which also shows the name of the firm as Nagendra Nath Karmakar, son of Uma Charan Karmakar. It is in evidence that Nagendra Nath Karmakar was father of Gouri Charan Karmakar. He is dead. It is further in evidence that the business is run at 213 Mahatma Gandhi Road and it is a partnership business of which Shri Gouri Charan Karmakar is one of the partners. It manufactures scales. The firm named in the order of reference i.e. Messrs. Gouri Charan Karmakar and Brothers is undoubtedly a wrong description of the firm and the real name of the firm is Nagendra Nath Karmakar. This fact is admitted by P. W. 3. Das, a witness for the union. Nevertheless from the description of the firm in the order of reference

there is little scope for doubt that it is the industry located at 213 Mahatma Gandhi Road owned by Shri Gouri Charan Karmakar as one of the partners was the employer alleged in the order of reference. Since there is no ambiguity about the employer though not alleged properly described in the order of reference, award which may be passed is quite enforceable against the firm in question. I do not think that the wrong description in the order of reference as to the firm's name will render the reference invalid. It is the partnership of Gouri Charan Karmakar and other partners which according to the reference is the empoloyer. There is no defect fatal to the reference on this ground. Next, the question arises whether the driver Gokul was an employee of the firm of Gouri Charan Karmakar and his partners or he was in the personal employment of Gouri Charan Karmakar. This is the all important point for decision.

The pleadings have been already set forth. The evidence of P. W. 1. Gokul Chandra Nayak is that he was employed by the firm and not by Shri Gouri Charan Karmakar personally to drive his personally owned car. Shri Gouri Charan Karmakar denies this fact in his evidence on oath. Gouri Charan Karmakar stated that he had employed Gokul to drive his personal car and he had nothing to do with the firm. In support of his evidence he has filed the wage registers Exts. C and C(1). Ext. C is of the year 1958-59, while Ext. C(1) is of the year 1965-66. These are the wage registers which are endorsed by the workmen at the time when payment of salary is made. It is significant to note that Ext. C does not show the name of Gokul Chandra Nayak as a workman of the firm Nagendra Nath Karmakar though he was in service as driver at the relevant time. Wage Register Ext. C is admitted by P. W. 3 Das and P. W. 2 Suren, witnesses of Union themselves. There is no controversy about the genuineness of this document. If the name of Gokul does not appear in the list of workmen drawing wages from the firm, I should naturally conclude that he was not an employee of the firm. Gokul however wants me to rely on a certificate given by Gouri Charan Karmakar himself (Ext. 3) on 24th of May, 1954. Ext. 3 shows that in granting the certificate Shri Karmakar used the letter head of the firm. From the use of the letter head, I should not conclude that Gokul was an employee of the firm. The certificate only mentions that Gokul served Shri Karmakar as a motor driver for a number of years. This certificate was granted to Gokul so that he would get better employment elsewhere. This is the evidence of Shri Gouri Charan Karmakar. This certificate will not be enough on which a conclusion can be reached that Gokul was an employee of the business concern. I will turn to other documents now. Gokul admitted that he drove the car bearing No. WBC 6983. This is the blue book of the car Ext. G. That blue book shows that it was an Austin car purchased by Gouri Charan Karmakar himself. It was his personal property and the firm Nagendra Nath Karmakar or Messrs. Gouri Charan Karmakar and Brothers as named in the order of reference is not the owner of the car. It was a car personally owned by Gouri Charan Karmakar and Gokul admittedly drove that car. Gokul wanted to add that he drove other cars as well. He does not give the registration number of any of those cars. Shri Karmakar in his evidence denied this fact and added further that the Austin car which he owns is the only car he possesses in his life. That being so, I should hold that Gokul used to drive the personal car of Shri Gouri Charan Karmakar and as such he was not an employee of the firm, be it named Nagendra Nath Karmakar, or Gouri Charan Karmakar and Brothers. Gokul was not an employee of the firm. He was in personal employment of Gouri Babu and as such there could not have been any industrial dispute in respect of the termination of service of Gokul because Gokul was not employed in any industry. Industry has been defined in section 2(j) of the Industrial disputes Act. Unless a workman is employed in industry there cannot be an industrial dispute and on this ground alone a finding can be reached that it is not an industrial dispute and the reference is bad.

It is needless to discuss the other points or to enter into the merits of the case. The reference fails on that ground alone and the workman is not entitled to any relief before the Tribunal.

This is my award.

Taken at my dictation and
corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
25-6-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy

No. 3143-I.R./IR/81-5(B)/64.—13th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 572-I.R./IR/81-5(B)/64 dated 12th February, 1964 the industrial dispute between Messrs. India Jute Co., Ltd., (Cotton Section) Serampore, Hooghly and their workmen represented by India Jute Cotton Workers' Union, 18, Dharmatala Lane, P. O. Serampore, District Hooghly, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Sri Baidhar, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had contravened section 33 of the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV

f 1947), the Governor is pleased hereby to publish he said award as shown in the annexure hereto.

ANNEXURE

n the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Baidhar of 77, Southern Avenue, Calcutta-29, an employee of Messrs India Jute Company Ltd. (Cotton Mill Section), Serampore, Hooghly, against the aforesaid Company. (Case No. 133 of 1964 under section 33A.)

EFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Sri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri J. Datta Gupta, Advocate of Messrs. Orr Dignam and Co., Solicitors.

Present for the workman : Shri Patit Paban Pathak, a Trade Unionist.

The original reference out of which thiscase has arisen as made under G. O. No. 572-I.R./I R/1/81-5(B)/64, ated 12th February 1964.

In this application under section 33A of the I. D. Act, 947, the petitioner Baidhar, a workman of the opposite arty Company, alleges that his services have been rminated by his employer, the opposite party, in ntravention of section 33 of the I. D. Act, 1947, nd also in violation of the standing orders of the ompany. He has prayed for his reinstatement with ll wages for the period of his non-employment.

The opposite party entered appearance and filed written statement in which it denied that it terminated e services of the petitioner in violation of the standing rders or in entravention of section 33 of the I.D. ct 1947. It is pleaded that the petitioner overstayed is leave, and under the provisions of the standing rders of the Company, he lost his lien on his post, nd his name was accordingly struck off the roll. He therefore not entitled to any relief.

The case was fixed for hearing on 3rd July 1965. n that date the parties filed a joint petition of comromise stating therein that the dispute between iem had been amicably settled out of Court, and ayed that an award might be made in terms of the int petition of compromise filed. The terms of comromise appear to be fair and reasonable, and I am tisfied that there has been a bonafide settlement of he dispute between the parties in terms of the joint etition of compromise. I, accordingly, accept the etition and pass a "no dispute" award in terms of he compromise petition filed. The petition of comromise do form part of the award.

his is my award.

lated and corrected by me.
K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
5-7-65

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

India Jute Co., Ltd. (Cotton Section)
And
Their workmen represented by India Jute Cotton Workers' Union, vide Government Order No. 572-I.R./IR/81-5(B)/64, dated 12th February 1964.

And

In the matter of an application under section 33A of of I. D. Act by Baidhar.

Vs.
India Jute Co. Ltd. (Cotton Section), Serampore, Hooghly.

The parties respectfully submit herewith :

1. That the parties have mutually settled the dispute on the following terms :

(a) That the workman Baidhar will be reinstated with the cotinuity of services as a permanent workman from 5th July 1965.

(b) That the period of his non-employment will be treated as authorised leave without pay.

(c) That the period of leave of Baidhar will be treated as working days for the purposes of other benefits e.g. Statutory leave, Medical benefits, casual leave and Bonus.

That the parties pray that your honour will accept the said terms and pass an order in terms thereof.
For the Company.
Jyotirmoy Datta Gupta,
Advocate.

M. Banerji,
Chief Labour Officer.
Company's Representative.

Applicant—
Bai Dhara.
Union's Representative—

Dated, the 3rd July 1965.
Kamal Bhattacharya,
Secretary, India Jute Cotton Workers' Union.

By order of the Governor,

S. C. MUKHERJEE,
Asstt. Secy.

No. 3176-I.R./IR/10L-171/64.—15th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 12-I.R./IR/10L-171/64, dated the 4th January 1965, the industrial dispute between Messrs. International Combustion (India) Private Ltd., 101 Park Street Calcutta-16, and their workmen represented by I. C. L. & S. M. E. Employees' Union, 249 Bepin Behary Ganguly Street, Calcutta-12 regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal :

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. International Combustion (India) Private Ltd., 101 Park Street, Calcutta-16, and their workmen represented by I. C. L. & S. M. E., Employees' Union, 249 Bepin Behary Ganguly Street, Calcutta 12, (Case No. VIII-6/65)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge.

AWARD

The Government of West Bengal, Labour Department, by Order No. 12-I.R./IR/10L-171/64, dated 4th January 1965, has referred to this Tribunal for adjudication the following industrial dispute between Messrs. International Combustion (India) Private Ltd., and their workmen.

Issues

1. Ad-hoc increment in wages.
2. Revision of grade and scale of pay (consolidated) for the subordinate staff.
3. Gratuity.
4. Rate of Provident Fund Contribution.

After the service of the usual notice, the workmen represented by the Union had filed written statement and the Company had also filed the swritten statement. In the written statement filed on behalf of the workmen, it has been stated that at the Head Office, there are 125 workers and that this Company had joint administration with Steam and Mining Equipment (India) Private Ltd., that the Company is a very prosperous aoncern and financially strong and stable and had been ecrning huge profit every year and that though the Company is a member of the Indian Engineer Association, Calcutta, it has been unlike other m mb paying consolidated wages to its workmen, ' Union at the request of the workmen presented charter of demand dated 6th November 1963, rega ing the ad-hoc increment of R.s 15/- per mo in the wages of all categories of workmen with ef from the date of the receipt of the charter of dema revision of grades and scales of pay (consolidat of the subordinate staff, introduction of a gratu scheme, recruitment and replacement, increase in rate of Provident Fund Contribution. The Comp by its comments dated 7th February 1964, had refu the demands in the charter of demands, and thorea there was conciliation by Shri S. K. Banerjee, Lab Officer, West Bengal, but the conciliation fai Then the Company and the Union separately app under section 10(2) of the Industrial Disputes Act the Government of West Bengal for reference of the pute for adjudication. Pursuant to these ap cations, the order of reference had been made is further stated on behalf of the workmen that view of the abnormal rise of the prices of the essen commodities, the workmen are entitled to an ad-h increment of Rs. 15/- per month, irrespective whether the workmen are in emjoyment of an inc mental scale of pay or not and this ad-hoc increm should be granted with effect from 7th Novem 1963, when the charter of demands was received the Company. With regard to revision of grades a scales of pay (consolidated), the present scales of p had been mentioned and the grades and scales of p as per charter of demands had also been mention regarding the different categories of workers includ the drivers and durwans. Regarding gratuity, it stated that though the contributory Provident Fu is in force, the workmen are entitled to the benef of gratuity scheme, as the employers are financia capable to meet the expenses of the gratuity schem The employers should pay 15 days' wages (consc dated as now), or 15 days' wages inclusive of D. if at any time the existing consolidated wages be sp into basic wages and dearness allowance, or 15 da total wages, if any separate D. A. be given on top of t existing consolidated wages, for each completed ye of service to the wokrmen in case of retrenchme discharge, dismissal, retirement on medical groun termination of service on superannuation, and res nation. With regard to Rate of Provident Fu Contribution, it is stated that at present, the rate 6 paise per rupee, that the rate of contribution in respe of clerical staff is 12½ paise per rupee and that the ra of contribution regarding the subordinate staff is 1 paise per rupee, with retrospective effect from 7th No ember 1963.

The employer in the written statement has deni that it is the largest importer of machinery in India a making huge profits, and has said that the Company trading opeations are limited to importing of few ite including boiler equipments as agents of foreign pr ciples, that most of the equipments are imported again actual user's import licence and the Company rece very modest remuneration for the import and t the import restriction has seriously jeopardised the C pany's trading operations. The Company furt states that it has not got licence for manufactu spare parts for biolers, that it has got no branch

Madras and that it does not have joint administration with Steam and Mining Equipment (India) Private Ltd., but there is only one common Director in the Board of Directors of both Companies. The company only obtained the Industrial Licence in 1959 and commenced manufacture of boilers, boiler spares, stoker and spares, grinding, screening and filtering equipment, coal handling equipment, at its works at 257, G. T. Road, Baidyabati, Hooghly and that the Company also undertakes contracts for installation of power generating stations, but the very nature of the contract is indefinite and uncertain. With regard to the payment of consolidated wages, the Company states that consolidated wages are being paid in terms of an agreement with the Union dated 1st May 1959. With regard to the question of ad-hoc increment of wages, the Company states that the claim in this regard is not maintainable, as D. A. has been merged into the consolidated wages and cannot be segregated for any purpose. With regard to revision of grades and scales of pay for for the subordinate staff, it is stated that the question was a subject-matter of industrial adjudication by the Fourth Industrial Tribunal, and the said award continues to be binding between the parties, that the Company voluntarily entered into the interim arrangement with the workmen for improving the grades and scales of pay and went to the length of offering a long term agreement and that the grades and scales of pay now in existence in this Company compare favourably with similar concerns in the vicinity. There is therefore no question of revision of grades and scales of pay. With regard to the claim for gratuity, it is said that the retiral benefit by way Provident Fund is in accordance with the provisions of the Employees' Provident Fund Act, 1952 and that the Company has neither the stability nor the ability to bear the expenses of gratuity scheme. With regard to the rate of Provident Fund contribution, it is said that the rate has been fixed by the Government at 6¼% and the contributions for the old employees in the clerical grade continue to be at a higher rate as the said higher rate was the existing benefit for them at the time of the transfer of the fund to the Government. The rate therefore cannot be enhanced except in accordance with the provisions of the Provident Fund Act, 1952.

The parties after the case was fixed for peremptory hearing had applied for time to effect settlement and, in fact, had filed the joint petition of compromise after two adjournments, on 26th June 1965. In the compromise which has been filed, there is also reference to the subsequent reference dated 26th March 1965, but the award should only be limited to the subject-matter of reference in the present case. It would appear that with regard to the revision of grades and scales of pay, there had been some upward revision of grades and scales of pay of certain categories of workers. With regard to the claim for ad-hoc increment it would appear that the Union has withdrawn their demands. With regard to the rate of Provident Fund also, the Union has withdrawn the demand but with regard to gratuity there had been agreement regarding payment of gratuity on death, or on physical or mental incapacity or on medical grounds and also in the case of termination of service and superannuation. I have considered the terms and am of opinion that the terms are bonafide, fair and reasonable and should be given effect to.

I therefore pass an award in terms of the petition of compromise making the petition of compromise as Annexures to the award. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal,
5-7-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Govt. of West Bengal, Labour Department Order No. 12/I.R./IR/10L-171/64, dated 4th January 1965 and Order No. 1210-/I.R./IR/10L-15(A)62

And

In the matter of an Industrial Dispute

Between

International Combustion (India) Private Ltd. 101 Park Street, Calcutta-16

And

Their workmen represented by I.C.L. and S. M. E. Employees' Union, 249 Bipin Behary Ganguly Street, Calcutta-12.

The humble petition of the Company and Union.

MOST RESPECTFULLY SHEWETH :

1. That by Government Order No. 12-I.R./IR/10L-171/64, dated 4th January 1965, the follwoing issues have been referred for adjudication.

(i) Revision of Grade and Scale of pay for the subordinate staff.
(ii) Ad-hoc increment in wages.
(iii) Gratuity.
(iv) Rate of Provident Fund Contribution.

2. That by a subsequent order No. 1210-I.R./IR/10L-15(A)62, dated 26th March 1965 the following issues have also been referred for adjudication.

(i) Leave.
(ii) House rent.
(iii) Service book.

3. That the petitioners have arrived at an amicable settlement in respect of the above issues referred for adjudication under the aforesaid two orders of reference outside the Tribunal.

4. That the terms of settlement have been set out in the Memorandum annexed to this petition.

5. That there is no other or further dispute to be adjudicated upon by the Tribunal under the above two orders of reference.

In the circumstances the petitioners jointly pray your Honour will be graciously pleased to pass an Award in terms of the memorandum of settlement and to pass such other order or orders as to your Honour may seem fit and proper.

For and on behalf of the Union.

Sd/-Gouri Sankar Joshi
Sd/-ILLEGIBLE.

For and on behalf of the Company.

International Combustion (India) Private Ltd.,

Sd/-ILLEGIBLE, Secretary.
(P. K. MUKHERJEE)

Sd/-S. P. SARKAR.

Sd/-ILLEGIBLE,
Gen. Secretary,
25-6-65.
(Rabin Chakraborty)

Terms of settlement

Parties

International Combustion (India) Private Ltd., 101 Park Street, Calcutta-16, hereinafter called "the Company".

And

Their Head Office workmen represented by I. C. L. and S. M. E. Employees' Union, 249 Bipin Behary Ganguly Street, Calcutta-12, hereinafter called "the Union".

Representing the Employer : (1) Mr. P. K. Mukherji, Secretary, and (2) S. P. Sarkar, Personnel Officer.

Representing the Workmen : (1) Mr. Robin Chakraborty, General Secretary, and (2) Mr. Gouri Sankar Joshi, Treasurer.

Short recital of the case :

The Union of the workmen submitted a charter of demands dated 6th November 1963 and some long outstanding grievances. No settlement having been arrived at, the Government of West Bengal by its Order No. 12-I.R./IR/10L-171/64, dated 4th January 1965 and 1210-IR/IR/10L-15 (A) 62 dated 26th March 1965 referred a number of issues to the Sixth Industrial Tribunal, West Bengal for adjudication. The parties having agreed to settle amicably all issues related to the above two orders of reference after series of meetings, a settlement has been arrived at on the following terms :—

1. Grades and Scales of Pay :

(a) Lorry Driver—150—4—190—EB—5—215.
(10 years) (5 years)

(b) Car Driver—130—3—145—EB—4—165—5—180
(5 years) (5 yrs.) (5 yrs.)

(c) Durwans—100—2½—125—EB—3—140.
(10 years) (5 years)

(d) Peon/Cleaners/Helder—90—2—110—EB—3—125.
(10 years) (5 years.)

(e) Sweepers/Mali—85—1½—115.
(20 years)

Salary defined :

The salary/wages is all inclusive. Therefore salary/wages in all respects and always are to be understood as consolidated and inclusive of dearness allowance.

Fitting in the Grade :

It is agreed that if the salary/wages of any employee is below the starting point of his grade, it will be pulled up to the starting point and for the purposes of adjustments for past services it is also agreed that the Company will give Re. 1 for every year of service under the Company. If after the above increase the salary/wages of a workman falls short of the particular pay point in the grade, his salary/wages should be increased to bring him in line with next higher pay point. There will be no other or further adjustment of pay for past services.

2. Ad-hoc-increment :

The Union has withdrawn this demand.

Retrospective effect :

It is agreed that the benefit of the 'Fitting in the grade as stated above will be operative with effect from 1st January 1965.

3. Gratuity :

It will be applicable to the Workmen of Head Office only and will be calculated on the following basis.

(A) Gratuity on death or on physical/mental incapacity and on Medical grounds :

It has been agreed upon that if an employee meets with death or is physically or mentally incapacitated and on Medical grounds certified by the Company's Medical Officer, he shall be entitled to the payment of gratuity at the rate of 15 days' salary/wages for every completed year of service.

(B) Gratuity will be payable in the cases of Termination of service and Superannuation :

The age of superannuation is at 58 years but it is the cretion of the Management to extend the services ic is found physically capable in doing the job.

(i) The workman who has put in a period of service for more than 5 years but less than 10 years, shall be entitled to receive a gratuity at 25 per cent. of average monthly salary for each completed year of service.

(ii) A workman who has put in a period of service for more than 10 years but less than 15 years, shall be entitled to receive payment of 50 per cent. of the average of the monthly salary for each completed year of service.

(iii) The workman who has put in a period of serivce for more than 15 years, shall be entitled to receive a payment of 2/3rd of the average monthly salary for each completed year of service, subject to a maximum of 12 months' salary.

Average monthly salary for this purpose will mean rage salary drawn for the last three years.

Rate of Provident Fund Contribution :

The Union has withdrawn this demand.

Second Reference :

1. Medical Leave :

The Company has agreed to sanction 10 days' Medical ave with full pay and this leave must be certified by Company's Medical Officer or by a Registered dical Practioner. Another 4 days' leave will be d on half pay on medical grounds on production of dical Certificate. The Company reserves the right have any workman examined by the Company's ctor.

2. House Rent :

The Union withdraws their demand for house rent consideration of fixing a suitable scale. It is agreed at those who are occupying the quarters at the mpany's premises at 101 Park Street, Calcutta, will ve the said quarters and give vacant possession to e Company by 15th July 1965 and a Removal allowce of Rs. 60 will be given to each of the workmen o are occupying the quarter at 101 Park Street, lcutta, as cost for shifting their effects.

3. Service Book :

Service Book has been prepared by the Company and cepted by the Union.

Period of Operation :

It is agreed that this agreement shall be in operation om 1st January 1965 and be binding for three years n the date of signing of this agreement and shall ntinue to be binding until termination in accordance h the provisions of Industrial Disputes Act. It lso agreed that the issues now raised and settled eably will not be raised during the period of operation.

Application :

The settlement will apply only to the Head Office workmen.

Representative of the Employer :
International Combustion (India) Private Ltd.

Illegible, Secretary.

Representative of the Employees :
Illegible, Genl. Secretary.
25-6-1965.

P. BASU,
Judge, Sixth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3175-I.R./IR/11L-303/63.—15th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3278-I.R./IR/11L-303/63, dated the 13th August 1963, the industrial dispute between Messrs. Gestetner Duplicator (P) Ltd., 114 Middle Road, Calcutta-14, and their workmen represented by the Gestetner Workers' Union, 117-B Lower Circular Road, Calcutta-14, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Gestetner Duplicator (P) Ltd., 114 Middle Road, Calcutta-14, and their workmen represented by the Gestetner Workers' Union, 117-B Lower Circular Road, Calcutta-14. (Case No. 162 of 1963).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJEE, Judge,
Fifth Industrial Tribunal

Present for the Company : Shri R. Goswami, an officer of the Bengal Chamber of Commerce and Industry.

Present for the Union : Shri Nikhil Roy, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 3278-I.R./IR/11L-303/63, dated the 13th August 1963, for adjudication upon the following issue :

Issue

(1) Whether the demotion of Shri Gayaram Shaw from the position of a shift-in-charge to that of a workman is justified ? To what relief, if any, is he entitled ?

After service of notices on the parties concerned, they entered appearance and filed their respective written statements. The case of the Union as set-forth in its written statement, may be shortly stated as follows :—

Shri Gayaram Shaw has been working in the Company for more than 30 years with a clean record of service and in recognition of his services he was appointed supervisor at the Entally Works of the Company. Subsequently, when the post of supervisor was abolished, and the post of superintendent was created, Gayaram was appointed a shift-in-charge. The Company, however, did not like his Union activities, and decided to punish him for his active participation in the affairs of the Union as its Vice-President. He was given a charge-sheet on 28th June 1962 on some false allegations and he was asked to give his reply to the same. He submitted a reply on 30th June 1962, denying the charges brought against him. Thereafter, after a show of enquiry and without giving him any reasonable opportunity to defend himself at the enquiry, he was demoted from the post of a shift-in-charge to that of a workman with effect from 1st September 1962 on the plea that the charge brought against him had been proved. As a result of his demotion and reduction in rank, he suffered heavy financial loss. The act of the Company in demoting him is said to be unjust, unfair and mala fide, and in violation of the principles of natural justice. The Union has prayed for reinstatement of the workman in his former post and also for difference in wages from the date of his demotion up to the date of his reinstatement.

The Company has filed a written statement in reply to the written statement filed by the Union. It is denied that Gayaram Shaw has a good record of service or that he acted as a Supervisor in the Factory. He acted as a shift-in-charge only, and this post was given to him in view of his seniority in service, and he continued as such after Mr. Godfrey was appointed Superintendent of the Factory. Gayaram was given a charge-sheet for major misdemeanour and a full enquiry was held into the charge brought against him. He was given full opportunity to defend himself at the enquiry which was held in conformity with the principles of natural justice. The Company, in demoting him, acted bona fide and took a lenient view of the matter in consideration of his long service. It is denied that the workmen has been victimised for his trade union activities, or the Company, in demoting him, wa actuated by any unfair labour practice. The workman it is pleaded, is not entitled to any reliefs as claime by him in this case.

It is an undisputed fact that Gayaram was given charge-sheet on 28th June 1962, while he was workin as a shift-in-charge, and he submitted a reply on 30t June 1962, denying the charges brought against him It is also not disputed that an enquiry was held int the charge-sheet against him and as a result of th enquiry he was demoted from the post of shift-in-charg to that of a workman with effect from 1st September 19 62. The only question that arises for consideration i whether there is justification for the demotion of Gaya ram which admittedly caused a heavy financial loss t him. The fact that there was an enquiry held against Gayaram in respect of the charge-sheet which wa issued to him has not been denied. It has, however been pleaded in paragraph 11 of the written statement of the Union that no enquiry worth the name had been held, and the workman was not given reasonable opportunity to defend himself. If it is shown that the employer has held a proper enquiry the Tribunal would not be entitled to consider the propriety or the correctness of the conclusion reached by enquiring officer at such enquiry. The Tribunal would be entitled to consider the said conclusions if they appear to be perverse or if the Tribunal is satisfied that the enquiry was unfair or either the proceedings or the final order passed against the workman amounted to victimisation or adoption of an unfair labour practice. If none of these facts is established, then the findings made by the enquiring officer in the domestic enquiry should be taken to be binding against the employee. This principle has been laid down by the Hon'ble Supreme Court in the case of Tata Oil Mill Company Ltd. and its workmen and another, reported in 1963-II-L.L.J. 78.

It is now to be seen whether the enquiry which was held against the workman can be regarded as fair and proper and in conformity with the principles of natural justice. It is an admitted fact that Shri Vanderputt held the enquiry, and the workman was present at the enquiry. The enquiring officer has not been examined, but the proceedings of the enquiry and the report of the enquiring officer have been marked Ext. D. I have carefully gone through the proceedings of the enquiry, Ext. D, and I am of the view that the enquiry was not held in accordance with the principles which have been laid down by Hon'ble Supreme Court in several decisions. One of the accepted principles is that in a domestic enquiry the employer should take steps first to lead evidence against the workman charged, give an opportunity to the workman to cross examine the said evidence, and then should the workman be asked whether he should give any explanation about the evidence led against him. This principle has been laid down by the Hon'ble Supreme Court in the case of Associated Cement Co. Ltd., vs. their workmen (1963-II-L.L.J. 400). It appears from the proceedings of the enquiry that the enquiring officer Shri Vanderputt asked Gayaram at the outset if he wanted to say anything, and he made a statement. Thereafter Sudarsan Nayek was examined as a witness for the workman. Thereafter three witnesses were examined for the Company, and the enquiry was adjourned. After the enquiry

was resumed, Ananta Chakraborty was examined as a witness for Gayaram, and the enquiry was closed on 16th August 1962. Thereafter one Md. Rahim was called as a witness by the enquiring officer, and the enquiring officer put questions to him, and obtained answers from him. There is nothing to show whether Gayaram was present when Md. Rahim was examine or that he was given an opportunity to cross-examine this witness. It was not open to the enquiring officer to examine any witness suo moto in support of the case of the Company after the workman has examined his witnesses, and without giving him any opportunity to cross-examine him. It also appears that Gayaram was not given any opportunity to cross-examine the witness Hiralal Paul. The evidence of Gayaram is that he was not given opportunity to cross-examine the witnesses for the Company, and there cannot be any doubt that Gayaram was not given any opportunity to cross-examine the Company's witness Hiralal Paul and also Md. Rahim, who was examined by the enquiring officer after the evidence of Gayaram was closed. The order in which the witnesses were examined, the non-examination of the enquiring officer taken along with the fact that Gayaram was denied the opportunity of cross-examining the Company's witnesses Hiralal Paul and Md. Rahim, leave no room for doubt that the enquiry was not a fair and proper one in accordance with the principles of natural justice. The order of demotion of Gayaram, so far as it is based on the domestic enquiry held against him, cannot stand.

It now remains to consider whether there is evidence before me which can be held as sufficient to prove the charge against Gayaram to justify the punishment meted out to him. The charge against him, as appears from the charge-sheet, Ext. 1, is that he shouted angrily in a loud voice at Mr. Godfrey and gave out that the management was resorting to 'zoolum'. It is not mentioned in the charge-sheet that this alleged act on the part of the workman amounted to an offence under the standing orders of the Company. In the written statement filed by the Company it has also been nowhere mentioned that the workman was guilty under a particular provision of the Standing Orders of the Company. The workman denied the charge brought against him, and his evidence is that he did not insult Godfrey on 26th June 1962, nor did he shout at him angrily. He has also examined one Sudarsan Nayek. He has also denied that Gayaram raised shouts and collected other workers on 26th June 1962. O.P.W.1, Godfrey, on whose report the charge sheet was issued to Gayaram, also does not state in his evidence that he misbehaved with him or insulted him. He has simply stated that the charge against Gayaram, was for indulging in disorderly behaviour, shouting, insubordination, etc. O.P.W.4 Md. Rahim has stated that he saw Gayaram talking to Godfrey in a loud voice, and Godfrey told him not to do so. O.P.W.5 Hiralal Paul has stated that there was an altercation between Gayaram and Godfrey in course of which Godfrey asked Gayaram to speak properly, and to which Gayaram said " জুলুম মৎ করনা ". The evidence of Md. Rahim and Hiralal Paul, even if accepted as true, only goes to indicate that there was an altercation between Godfrey and Gayaram in course of which Gayaram talked angrily in a loud voice. Being a workman, it is quite possible that he talked to Godfrey in a loud voice without any intention to insult him and he might have uttered the word 'zoolum' under some provocation. But his conduct does not amoun to an offence under the Standing Orders of the Compan so as to entail punishment of demotion to him causin a financial loss of more than Rs. 100 per month The evidence adduced by the Company before me ca hardly be regarded as sufficient to prove the charg brought against the workman Gayaram Shaw, an his demotion from the post of a shift-in-charge t that of a workman cannot be justified.

The Company is accordingly directed to put Gayaran Shaw to his former position as shift-in-charge and als to pay him the difference in wages from the date o his demotion up to the date of his reinstatement withi one month from the date of publication of this awar in the "Calcutta Gazette."

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge
Fifth Industrial Tribunal
29-6-65.

By order of the Governor
S. C. MUKHERJEE, Asstt. Secy

No. 3210-I.R./IR/11L-267/64.—19th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6333-I.R./IR/11L-267/64, dated the 26th November 1964, the industrial dispute between Messrs N. V. Industries Private Ltd., Raja S. C. Mallick Road, Garia, Calcutta,and their workmen represented by N. V. Industries Workers' Union, 19/2A, Pitambar Ghatak Lane, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And Whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. N. V. Industries Private Ltd., Raja S. C. Mallick Road, Garia, Calcutta and their workmen represented by N. V. Industries Workers' Union, 19/2A Pitambar Ghatak Lane, Calcutta-27. (Case No. VIII—347/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge, Sixth Industrial Tribunal.

Appearances:

For the Company : Shri T. P. Chatterjee, Advocate.
For the Union : Shri H. L. Roy, Advocate.

AWARD

The Government of West Bengal, by order No. 633-I.R./IR/11L-267/64, dated the 26th November 1964, had referred for adjudication to this Tribunal the industrial dispute between Messrs N. V. Industrial Private Ltd., and their workmen.

Issue

1. What should be the training period and wages of the following workmen—Sarbashri (a) Surendra Nath Ghose, (b) Buchan Kamptee, (c) Sankar Das Gupta, (d) Sankar Dutta and (e) Byomkesh Bhattacharjee ? To what relief, including permanent employment, if any, are they entitled ?

After the service of usual notice, the workman represented by the Union had filed written statement and the employer had also filed the written statement In the written statement filed on behalf of the Union it has been stated that the Company which is a very prosperous manufacturing concern employs about 32 employees, that the Company, however, has not Standing Orders and the workman has to depend on the sweet will and caprices of the management for redressing their just grievances, that the company had not yet fully implemented the award of the Third Industrial Tribunal published under G. O. No. 5783, dated 11th January 1960 though the award was a result of a compromise between the company and the workmen, that the Company has not yet implemented the award of the Second Industrial Tribunal published in the "Calcutta Gazette" dated 31st October 1963, and that a case for computation is now pending before the Second Labour Court, West Bengal. It is further alleged that the workmen mentioned above are all permanent workmen, but the company had denied them the benefit of minimum wages of Rs. 61 as per award of the Third Industrial Tribunal, that the Union had raised the dispute regarding the non-implementation of the award, that the Company also refused to grant them existing benefit of increment of wages according to the award of the Third Industrial Tribunal and that accordingly a complete schedule of the workmen showing their loss of minimum wages and annual increments up to 1963 was given to the Conciliation Officer, Labour Directorate, in response to his requisition regarding that matter. The union also had written the letter, dated 11th May 1964, clarifying its stand. Lastly, it is stated that the workmen mentioned above are not trainees but permanent workmen employed by the Company for a pretty long time. It is prayed that an award may be passed holding the workmen as permanent workmen and granting them benefits of permanent workmen namely, (i) minimum wages of Rs.61 as per award and (ii) annual increment granted to and enjoyed by the other workmen. It will be noticed that the case of the concerned workmen is at complete variance with the subject matter of the reference. I shall have occasion to discuss the matter later on.

In the written statement filed on behalf of the employer, certain preliminary objections have been raised regarding the reference itself. In the first place, it is alleged that there is no industrial dispute as defined in section 2(k) of the Industrial Disputes Act, 1947. In the second place, it is stated that the persons named in the reference are not workmen as defined in section 2(s) of the same Act. Lastly, it is urged that the Governor of this State, under whose authority the order of reference has been issued, was not holding office at the meterial time in accordance with the provisions of the Constitution of India. On these grounds, it is contended that this Tribunal has no jurisdiction to decide the subject matter of the reference. It is further stated in the written statement that the workmen enjoy very fair and liberal terms and conditions of service in comparison with other similar industries, that the Company has unhasitatingly complied with the pronouncement and directions of the Tribunals, that the five persons mentioned are not permanent workmen as stated on behalf of the workmen, and that the Third Industrial Tribunal did not make any specific direction in regard to the quantity of increment. It is therefore prayed that the workmen are not entitled to get any relief.

Decision

Shri T. P. Chatterjee appearing for the Company had not pressed the third objection mentioned above. He conceded that after his Lordship Mr. Justice K. C. Sen and his Lordship Mr. Justice A. K. Das had differed as to whether the Governor of the State of West Bengal was functioning as such in accordance with the provisions of the Constitution; the matter was referred to his Lordship Mr. Justice Sinha and his Lordship Mr Justice Sinha had agreed with his Lordship Justice A. K. Das and had come to the conclusion that during the relevant time, the Governor was functioning at least as *de facto* Governor and hence, her orders cannot be questioned to the Court of Law. After this pronouncement by Mr. Justice Sinha, Mr. Chatterjee did not press the third objection which I have mentioned above. He, however, contended that there is no really any industrial dispute under section 2(k) of the Act, and that the persons whose names have been mentioned in the order of reference are also not workmen under section 2(s) of the Act. Shri Chatterjee invited me to decide this preliminary question. Regarding the question whether the dispute is an industrial dispute or not, it was submitted by Shri Chatterjee that these persons are really apprentices who have been taken in for the purpose of learning certain jobs. In this connection Shri Chatterjee had referred me to the ruling reported in 1963 (II) L.L.J., 335—A. I. R. 1963 S. C., 1873 (University of Delhi vs. Ram Nath). In that case, their Lordships of the Supreme Court had observed that in view of the definition of employer, industry and workmen under sections 2(g), 2(j) and 2(s), it must be held that the work of imparting education carried on by Educational Institutions (in the instant case by the University of Delhi and Miranda College of Women), is not an "industry" within the meaning of section 2(j) of the Act, that the absence of profit motive also points to the fact that the work undertaken by an Educational Institution differs from the normal concept of trade or business, that the education in its true aspect is more a mission and a vocation,

rather than a profession or trade or business, however, wide denotation of the two latter words under the Act may be, and that in the main task of imparting education the subordinate staff employed by Educational Institutions, such as clerks, typists stenographers, accountants, drivers, peons, etc., play such a minor subordinate and insignificant part that it would be unreasonable to allow such work to render industrial colour to the principle activity of the Institution. In my opinion, this ruling does not really support the contention of Shri Chatterjee. It is undisputed that the employers are carrying on industry and even if it be assumed that the five persons mentioned above were taken as apprentices for learning jobs, the main activity of the employer is carrying on trade and business and therefore, the apprentices must be regarded to be workmen. In this connection, I would point out that in the definition of workman in section 2(s) of the Act, "workman" has been defined to include an apprentice. The present section 2(s) was substituted by the Amending Act 36 of 1956. Even in the original Act of 1947, in the definition of workmen, an apprentice was included. Of course, it would appear from the ruling reported in 1954 (I) L.L.J., 44 (Aryan Cinema, Poona vs. T B. Gaikawad), it has been held that an unpaid apprentice learning work as an operator in cinema is not a workman, but here it is not disputed that certain sums of money were paid to each of these persons by the employer. Therefore, I am unable to agree with the learned Advocate Shri Chatterjee that the dispute regarding these five persons cannot be considered to be an industrial dispute, or that these five persons, even if they are regarded as apprentices, are not workmen. The learned Advocate had also raised the contention that there is really no dispute with regard to the subject matter of the reference. In this connection, he had drawn my attention to the written statement on behalf of the workmen, and had pointed out that in the written statement, nothing has been said with regard to the period of training of the persons concerned, or with regard to the wages of those persons during the period of training, or with regard to the question of permanancy of those persons. Shri Roy appearing on behalf of these five persons did not dispute that no submission had been made regarding this point in the written statement filed on behalf of the workmen. He had urged that, in fact, the award of the Third Industrial Tribunal which was passed sometime in 1960, had not been fully implemented and that all these five persons had been taken in after the award, but they have been denied the benefit of that award. It would appear that the question whether these five persons are entitled to the benefits of the award of the Third Industrial Tribunal, is not a subject matter of reference to this Tribunal. It further appears from section 10(4) of the Act that the jurisdiction of the Tribunal is limited to the points of dispute referred for adjudication, and matters incidental thereto. I do not think it can be urged that this Tribunal must regard these five persons to be permanent workmen under the Company, and must decide the question whether they are entitled to the benefits in terms of the award of the Third Industrial Tribunal referred to above. Reference may be made in this connection to the ruling reported in A.I.R. 1960 S. C., 818=1960 (I) L.L.J., 808 (U.P. Electric Supply Co., Ltd., vs. Workers of Messrs. S. M. Choudhary and another). It would appear that there was disputes on four points, one of which was non-abolition of the contract system. After the failure of the conciliation proceedings, there was reference to adjudication, the parties thereto being Messrs. S. M. Choudhary and Co., and their workmen. The former was contractor to the U. P. Electric Supply Co. Ltd. The reference was with regard to three other points and did not include "non-abolition of the contract system". About two months afterwards another notification was issued by the Union Government by which the Electric Supply Co. was impleaded as a party, but the matters in dispute remained unamended. The Tribunal went into evidence and found that the workmen were, in fact and in reality, the employees of the Company. Their Lordships of the Supreme Court held that as the question of non-abolition of contract system had not been referred for adjudication, the finding of the Tribunal that these workmen are not workmen of the Company must be held to be beyond jurisdiction. I think, reference may also be made to the ruling reported in (1961-62) 20 F. J. R. 45 S. C. (Air Line Hotel Pvt. Ltd., vs. their workmen). In that case, the workmen had raised several demands, one of which was inspection of the Company's account bills and receipt books to ascertain the correct amount collected by the management, and due to the workers. The Government made a reference as regards all the demands excepting the one just mentioned. The Tribunal gave direction to the Appellant to give access to the workers to the account books. It was held by the Supreme Court that this direction was without jurisdiction as the Government had in terms of reference not referred to the dispute as regards the inspection of accounts. It was further held that there was no justification for the view that whatever could not be done directly because of the refusal of the Government to make a reference on this point could be done indirectly on the plea that it was incidental. Shri Roy, however, did not even urge that the matter raised in the written statement of the Union was really incidental to the matters mentioned in the order of reference. He had only urged, as stated above, that the award of the Third Industrial Tribunal which would apply to the case of the persons mentioned in the order of reference, who were employed later, had not been applied to them, and they had been denied the benefits of that award. I do not think, therefore, that there is really any dispute between the parties with regard to the matters mentioned in the order of reference. It is quite true that this point has not been specifically taken in the written statement filed by the employer. The point really arises out of the written statements which had been put in by the Union and the Company. As there is no question of prejudice, I had allowed the learned Advocates appearing for the parties to argue regarding that point. My conclusion is that there is really no dispute regarding the matters mentioned in the order of reference.

I have therefore come to the conclusion that a no-dispute award should be passed in the present case. I accordingly pass a no-dispute award. This is my award.

Dictated and corrected by me.
P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
9-7-65.

By order of the Governor,
S. C. MUKHERJE, Asstt. Secy.

No. 3120-I.R./IR/14L-7/64.—9th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2054-I.R./IR/14L-7/64, dated the 4th June 1964, the industrial dispute between the Commissioners of the Hooghly-Chinsurah Municipality, Hooghly, and their workmen represented by the Hooghly Chinsurah Municipal Employees' Association, Municipal Office, Hooghly, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between the Commissioners of the Hooghly-Chinsurah Municipality, Hooghly, and their workmen represented by the Hooghly-Chinsurah Municipal Employees' Association, Municipal Office, Hooghly. (Case No. 149 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Sri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Commissioners of the Municipality—Sri C. L. Ganguly, Advocate.

Present for the Employees' Association—Sri Biswanath Ash, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, under G. O. No. 2054-I.R./IR/14L-7/64, dated 4th June 1964, for adjudication upon the following issues:

Issues

1. Is Shri Umapada Ghosh entitled to gratuity ?

2. What should be the retirement age of employees other than the teachers ?

Both parties to the dispute entered appearance after service of usual notices on them and filed their respective written statements.

The case of the Union as set forth in its written statement, shortly put, is as follows :

Shri Umapada Ghosh, the workman concerned in this dispute, was appointed as a Warrant Officer on 3rd December 1941 and after putting in service for about 19 years he tendered resignation of his office on 29th July 1960 on the ground of ill health. His resignation was accepted by the Commissioners in a meeting held on 30th July 1960. Subsequently, he was again appointed as Arrear Collecting Sircar in November 1961 by the Administrator who had been placed in charge of the Municipality on 29th June 1961 after the Municipality had been superseded by the Government. After his appointment as Arrear Collecting Sircar, Umapada Ghosh applied to the Administrator for payment of the gratuity which he was entitled to by reason of his service for about 19 years. The Administrator, however, refused to pay any gratuity to him on the plea that he having defalcated municipal fund during the period of his service as Warrant Officer as per report of a Sub-Committee appointed by the Commissioners at their meeting on 19th May 1958 was not entitled to any gratuity. Thereafter correspondences passed between the Union and the Administrator in which demand for gratuity was renewed by the Union and the Administrator having refused to revise his decision the matter was taken up with the Assistant Labour Commissioner, Chandernagore. The Conciliation Officer, however, failed to settle the dispute amicably and hence the present reference. The other issue in this case relates to the age of superannuation of the different categories of employees of the Municipality except the teachers. The Union has claimed that the age of superannuation for the employees should be fixed at 60 years or in the alternative, the age of superannuation be fixed at 58 years, and the employees should be allowed extension up to 63 years provided they are physically fit and mentally alert. The Union also filed a supplementary written statement after the Municipality had filed its written statement and denied certain facts which had been disclosed in the written statement filed by the Municipality. The case of the Municipality, as set forth in its written statement, shortly stated is as follows:

It is pleaded that the question of payment of gratuity to Umapada Ghosh was considered by the Administrator appointed for the Municipality by the State Government, and he passed an order that Umapada Ghosh was not entitled to any gruatuity for the reasons stated by him, and in view of the decision of the Administrator the workman is not entitled to any gratuity which is payable at the discretion of the Municipality, and for good record of service.

A Sub-committee was appointed to investigate into certain charges which were brought against the workman during his period of service as Warrant Officer and the sub-committee found him guilty of some irregularities and submitted a report accordingly and the Administrator on a consideration of the report of the sub-committee which was accepted by the Commissioners in their meeting held on 30th July 1960 and also the service record of the workman came to the decision that he was not entitled to any gratuity. The decision of the Administrator is to be taken as final and binding on the workman, and the matter cannot be reopened.

As rgards issue No. 2, it is pleaded that the age of retirement for employees of the Municipality other than the teachers has been fixed at 55 years in accordance with the relevant model rules regarding appointment of municipal officers and servants, as approved by the State Government and there is no justification for extending the age of superannuation for the employees

of the Municipality other than the teachers. Both parties adduced oral evidence and also put in some documentary evidence in support of their respective cases.

Decision

Issue No. 1.—There is little dispute with regard to the facts which are relevant for a decision on this issue which relates to the question of payment of gratuity to Sri Umapada Ghosh, a workman of the Hooghly-Chinsurah Municipality. The workman was appointed as a Warrant Officer on 3rd December 1941 and he tendered resignation on 29th July 1960 on the ground of his ill health. His resignation was accepted by the Commissioners at their meeting held on 30th July 1960. He was again appointed as Arrear Collecting Sircar in November 1961 by the then Administrator of the Municipality, and he is still in service of the Municipality in the same capacity. After his appointment to the new post he applied to the then Administrator, Hooghly-Chinsurah Municipality on 1st May, 1962 for payment of gratuity as is admissible to him for his long service of about 19 years.

The Administrator by his order, dated 10th May 1963, refused payment of gratuity to him on the ground stated in his order on the application of the workman which has been marked Exhibit A. There cannot be any dispute that Shri Umapada Ghosh having put in service for about 19 years in the Municipality as Warrant Officer is entitled to gratuity as is admissible under the rules. The Municipality has not denied the fact that by reason of his long service in the Municipality the workman is entitled to gratuity. The claim of the workman is resisted only on the ground stated in paragraph 3 of the written statement filed by the Municipality. In that paragraph it has been stated that the workman is not entitled to any gratuity as decided by the then Administrator by his order, dated 10th May 1963. This appears to be only ground for refusing payment of gratuity to Shri Umapada Ghosh. The order passed by the Administrator on 8th May 1963 on the petition of Shri Umapada Ghosh for payment of gratuity to him runs thus. "Seen the service book and the report of the sub-com ittee appointed by the Commissioners at their meeting to hold enquiry into the serious irregularities committed by the applicant and the entries in the service book unfold a very serious offence that is defalcation of municipal fund and the report of the sub-committee reveals acts and deeds of the applicant which are condemnable. Therefore, his service record is far from satisfactory. As such no gratuity payment can be made to him" It is abundantly clear that the Administrator passed his order on a reference to the report of the sub-committee and also the service record of the workman which according to him is far from satisfactory. The basis of the order therefore is the report of the sub-committee and the service record of the workman. The Municipality has not produced the resolution of the Commissioners appointing a sub-committee to investigate into the irregularities alleged to have been committed by Shri Umapada Ghosh while he was working as the Warrant Officer of the Municipality. Be that as it may, the Municipality has produced a report which purports to be the report of the sub-committee appointed by the Commissioners on 17th May 1958 to investigate into certain irregularities committed by Shri Umapada Ghosh. This report was accepted by the Commissioners in their meeting held 30th July 1960 when the resignation submitted by Sl Umapada Ghosh was also accepted. Shri Umapa Ghosh has examined himself and he has denied kno ledge of any sub-committee which was appointed the Commissioners to investigate into certain ir gularites said to have been committeed by him. H evidence is that he was not aware of any such su committee, nor was he ever asked by the committ to appear and explain things appearing against hi There is no evidence worth the name on the side the Municipality to show that any opportunity was giv to Shri Umapada Ghosh by the sub-committee to plain the circumstances appearing against him at t enquiry. This enquiry by the sub-committee appe to have been made behind the back of Shri Umapa Ghosh and without giving him any reasonable oppo tunity to have his say before the Committee. Th sort of enquiry is clearly against the principles natural justice and the report of such an enquiry cann be allowed to be used against the workman, agair whom the enquiry was made. This report of t sub-committee which speaks of about some irregularit said to have been committed by Shri Umapada Gho in his capacity as Warrant Officer, cannot be us against him for the reason already stated. The repo of the sub-committee and also the resignation Umapada were accepted by the Commissioners their meeting held on 30th July 1960, but the Comm ssioners did not propose to take any action again him on the report of the sub-committee, and it decid to take action against him in case it was found that committed defalcation of municipal fund. It h however not be proved that he misappropriated a money of the municipality. The order of the Admini trator refusing payment of gratuity to Shri Umapa Ghosh so far as it is based on the report of the su committee cannot be sustained. The Administrat in refusing payment of gratuity also took into cons deration his service record which according to hi was not satisfactory. The service record of the workma has been produced and has been marked Exhibit I The service book shows that he was once warne for gross negligence for duty during the period of h service for about 19 years. It is thus difficult to hol that the entries in the service book unfold a very se rious offence as has been observed by the Administrato in his order, dated 10th May 1963. The service recor of the workman does not also justify nonpayment o gratuity to him. The order of the Administrato which is based on the report of the sub-committee an service record of the workman therefore cannot stand The workman by putting in about 19 years of servic earned gratuity and it is difficult to uderstand wh the benefit thus earned by him should not be availabl to him. It has been laid down by the Hon'ble Suprem Court in the case of Government Cleaning Works an its workman (1961-I-L.L.J., 513) that gratuity is no paid to the employee gratuitously or merely as matter of boon. It is paid to him for service rendere by him to the employer and when it is earned it is diffi cult to understand why it should necessarily be denie to him. In view of this decision and the facts prove in the instant case, there cannot be any reasonabl ground for nonpayment of gratuity to Umapada Ghosh I accordingly hold that he is entitled to gratuity as i admissible to him under the rules for the period o his service as Warrant Officer. This issue is according ly disposed of.

Issue No. 2.—This issue relates to the age of superannuation for the employees of the Municipality except the teachers. The age of superannuation for the employees other than the teachers of the Municipality at present is 55 years. This is in accordance with Government notification No. L. S. J. 175/47/38, dated the 26th February 1947. The Union has claimed that the present age of superannuation of the employees excepting the teachers should be fixed at 60 years in line with that of the employees of the Calcutta Corporation and the Municipality of Howrah or, in the alternative, the age be fixed at 58 years, and the employees should be allowed extension up to 63 years provided they are physically fit and mentally alert. The question of fixing the age of superannuation for industrial employees came up for consideration before the Hon'ble Supreme Court in several cases. It has been held by the Hon'ble Supreme Court in the case of Imperial Chemical Industries (P) Ltd., versus their workmen (21 F. J. R. page 428) that in fixing the age of retirement no hard and fast rule can be laid down. The decision on the question would always depend on a proper assessment of the relevant factor and may conceivably vary from case to case. The trend of decisions is that normally the age of retirement should be fixed at 58 years and it has been held by the Hon'ble Supreme Court in the case of Hindusthan Times vs. their workmen (1963-I-L. L. J. 109) that in consideration of the present day circumstances in the country it would be fair to fix the retirement age at 58 years. The same view has been taken in the case of workmen of Balmer Lawrie and Co. versus Balmer Lawrie and Co. (1964-I-L. L. J. 381) and also in the case of workmen of Jessop and Co. versus Jessop and Co. (1964-I-L. L. J 455). In view of these decisions it is ony reasonable that the age of retirement of the employees of the Municipality except the teachers should be fixed at 58 years. I accordingly fix the age of retirement for the employees of the Municipality other than the teachers, at 58 years. This issue is accordingly disposed of. This is my award.

Dictated and corrected by me.
K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
28-6-65.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3211-I.R./IR/11L-209/63.—19th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 5147-I.R./IR/11L-209/63, dated the 17th December 1963, the industrial dispute between Messrs. Dominion Rubber Co.(P) Ltd., 1, Kundon Lane, Lillooah, Howrah, and their workmen represented by Dominion Rubber Co. Mazdoor Congress, 7B Rani Rashmoni Road, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Dominion Rubber Co. (P) Ltd., 1, Kundon Lane, Lillooah, Howrah, and their workmen represented by Dominion Rubber Co. Mazdoor Congress, 7B Rani Rashmoni Road, Calcutta-13, referred under G. O. No. 5147-I.R./IR/11L-208/63, dated 17th December 1963. (Case No. VIII-316/63).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri S. K. ROY, Judge.

Appearances

For the Union: Shri Tarak Banerjee, Working President.

For the Company: Shri N. M. Das Gupta, Advocate, assisted by Shri D. K. Das Gupta, Advocate.

The above dispute over the issue given in the Order of Reference and reporduced below, was referred to this Tribunal for adjudication by the Government of West Bengal, Labour Department, Order No. 5147-I.R./IR/11L-209/63, dated the 17th December 1963.

Issue

Whether the dismissal of Shri Tagore Das and Shri Subhas Lal is justified? To what relief, if any, are they entitled?

Award

After service of notices of the reference upon the parties, they appeared through their representatives and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments the case was fixed for hearing on 22nd February 1965. On that date, a joint petition of compromise in respect of one of the concerned workman Shri Subhas Lal was filed before this Tribunal. The joint petition set out the terms upon which the dispute in respect of Shri Subhas Lal had been settled and the parties prayed in the petition for a compromise award in terms of the settlement. As there was no settlement in respect of the other concerned workman

Shri Tagore Das, the case could not be at once partially disposed of by a compromise award in respect of Shri Subhas Lal and accordingly after recording the compromise petition in respect of Shri Subhas Lal, the case was adjourned to a further date for hearing in respect of the other worker Shri Tagore Das. On the adjourned date, the Union prayed for time and so the case was finally adjourned for hearing to 6th July 1965. On that date, another joint petition of compromise in respect of Shri Tagore Das was filed before this Tribunal stating that the dispute in respect of this worker had been amicably settled with the Company and this workman did not press his claim for any relief before this Tribunal in view of the settlement and the parties prayed for a 'no-dispute' award in respect of this worker. In this joint petition of compromise, the previous joint petition of compromise in respect of the other workman Shri Subhas Lal was also referred to and it was stated that Shri Subhas Lal had been reinstated and had been working under the Company in terms of the previous settlement.

I have considered both the joint petitions of compromise. Each of these is signed by the concerned worker and the authorised representatives of the Union and the Company. The terms set out in the petition of compromise appear to me to be quite fair and lawful. Shri Tagore Das in respect of whom a 'no-dispute' award is prayed for on the basis that the dispute regarding him has been amicably settled, himself appeared before me and confirmed the statements made in the petition. I am satisfied that there has been a bonafide settlement of the dispute concerning both the workmen in terms of the joint petition of compromise. Accordingly I would make a compromise award in terms of the joint petition of compromise.

In the result, I make a compromise award in respect of the concerned workman Shri Subhas Lal in terms of the joint petition of compromise filed on 22nd February 1965 and a 'no-dispute' award in respect of the other concerned workman Shri Tagore Das on the basis of the joint petition of compromise filed on 6th July 1965. Copies of both the joint petitions are made a part of the award.

Dictated and corrected by me.

S. K. ROY,
Judge.
8-7-65.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
8-7-65.

ANNEXURE A

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an Industrial Dispute

Between

Messrs. Dominion Rubber Co.(P) Ltd.

And

Their Workmen.

(Vide G. O. No. 5147-I.R./IR/11L-209/63, dated 17th December 1963.

The humble petition of the Company and the Union under reference:

Most respectfully sheweth:—

1. That the parties have settled their dispute in connection with Shri Subhas Lal on the following terms:

(a) Shri Subhas Lal will be taken in employment on or from 22nd February 1965 in his previous post or category.

(b) Shri Subhas Lal will get continuity of service and the period of his unemployment will be treated as absence without pay or wages

(c) Shri Subhas Lal will be paid Bonus, if any proportionate to his service for the period up to May 1963.

(d) The case of Shri Tagore Das will proceed It is, therefore, humbly prayed that your honour will be pleased to pass a 'no-dispute' award in connection with Shri Subhas Lal in terms of the settlement.

And for this act of kindness, your petitioners as in duty bound, shall ever pray.

For the Company :

S. Dutta,
Factory Manager.
22-2-65.

N. Das Gupta,
Advocate for the Company.
22-2-65

For the Union:

J. Pandey,
Working Presiden
22-2-65.
Subhas Lal (in Hind

S. K. ROY,
Judge,
Seventh Industrial Tribuna

ANNEXURE B

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an order of reference No. 5147-I.R. IR/11L-209/63, dated 17th December 1963

And

In the matter of an Industrial Dispute

Between

Messrs. Dominion Rubber Co. (P) Limited,

And

Their workmen.

The humble petition of the Company and their workmen, represented by Shri Tagore Das, Secretary of the Union.

Most respectfully sheweth:-

1. That the parties above settled their dispute on following terms:

(a) The issue referred to the Tribunal relates to the dismissal of Shri Tagore Das and Shri Subhaslal.

(b) Shri Tagore Das has amicably settled his dispute with the Company and he does not press his claim before the Tribunal in any manner. A 'No dispute' award should, therefore, be passed so far Shri Tagore Das is concerned.

(c) That it is submitted that the case of Shri Subhaslal has already been settled and a compromise petition has been filed, and an Award should, therefore, be passed in respect of Shri Subhaslal in terms of the said settlement. It is also submitted that Shri Subhaslal is working in the terms of the said settlement. It is therefore humbly prayed that your honour will be pleased to pass a 'No dispute' award so far Shri Tagore Das is concerned and in case of Shri Subhaslal in terms of the settlement petition already filed.

And for this act of kindness, your petitioners shall ever pray.

For the Union:

Tarak Nath Banerjee
Working President.
6-7-65.

Tagore Das,
Secretary.
6-7-65.

Tagore Das,
Working President.

For the Company:

N. Dasgupta,
Advocate for the Company.
6-7-65

T. K. Gupta,
Labour Officer.
6-7-65.

S. K. ROY,
Judge,
Seventh Industrial Tribunal, West Bengal.
8-7-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base : 1960=100)

Centre—Calcutta

Group/Sub-group	April 1965
I-A. Food :	
(a) Cereals and Products	113
(b) Pulses and Products	156
(c) Oils and Fats	130
(d) Meat, Fish and Eggs	123
(e) Milk and Products	99
(f) Condiments and Spices ..	119
(g) Vegetables and Fruits ..	148
(h) Other Food..	148
Food Index	126
I-B. Pan, Supari, Tobacco and Intoxicants	142
II. Fuel and Light	113
III. Housing	112
IV. Clothing Bedding and Footwear	120
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	120
(d) Personal Care and Effects ..	142
(e) Others	110
Miscellaneous Index	117
General Index	124
Estimatd General Index on Base : 1944—100	187

D. Chatterjee,
Labour Commissioner, West Bengal,
and Competent Authority under
Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base : 1960—100)

Centre—Calcutta

Group/Sub-group	May 1965
I-A. Food :	
(a) Cereals and Products	113
(b) Pulses and Products	157
(c) Oils and Fats	128
(d) Meat, Fish and Eggs	124
(e) Milk and Products	100
(f) Condiments and Spices ..	112
(g) Vegetables and Fruits ..	153
(h) Other Food	147
Food Index	126
I-B. Pan, Supari, Tobacco and Intoxicants ..	143
II. Fuel and Light	114
III. Housing	112
IV. Clothing Bedding and Footwear ..	120
V. Miscellaneous :	
(a) Medical Care	101
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	122
(d) Personal Care and Effects ..	142
(e) Others	110
Miscellaneous Index	117
General Index	124
Estimated General Index on Base : 1944 100	187

D. Chatterjee,
Labour Commissioner, West Bengal
and Competent Authority under
Minimum Wages Act.

CONSUMERS PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base : 1960—100)

Centre—Howrah

Group/Sub-group	January 1965	February 1965	March 1965	April 1965
I.-A. Food :				
(a) Cereals and Products	114	114	115	115
(b) Pulses and Products	173	171	159	152
(c) Oils and Fats	166	147	141	131
(d) Meat, Fish and Eggs	135	136	137	143
(e) Milk and Products	127	127	127	127
(f) Condiments and Spices	139	128	123	116
(g) Vegetables and Fruits	126	159	161	155
(h) Other Food	164	153	152	152
Food Index	134	134	134	132
I. B. Pan, Supari, Tobacco and Intoxicants	118	118	120	121
II. Fuel and Light	118	116	117	118
III. Housing	105	105	105	105
IV. Clothing, Bedding and Footware	117	116	116	115
V. Miscellaneous :				
(a) Medical Care	102	105	105	105
(b) Education, Recreation and Amusement	122	122	122	122
(c) Transport and Communication	115	115	115	119
(d) Personal Care and Effects	129	130	130	132
(e) Others	127	127	127	126
Miscellaneous Index	118	119	119	119
General Index	127	127	127	126
Estimated General Index on Base : 1944=100	182	182	182	180

D. Chatterjee,
Labour Commissionor, West Bengal,
and Competent Authority under
Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

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SRAVANA 14] THURSDAY, AUGUST 5, 1965 [SAKA 1887

PART IC—Awards by the Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3174-I.R./IR/10L-15(A)/62.—15th July 1965.—Whereas, under the Government of West Bengal, Labour Department, Order No. 1210-I.R./IR/10L-15(A)/62, dated the 26th March 1965, the industrial dispute between Messrs. (1) Steam and Mining Equipment (India) Pvt. Ltd., (2) International Combustion (India) Pvt. Ltd., both of 101 Park Street, Calcutta-16 on the one part and their workmen represented by I. C. L. and S. M. E. Employees' Union, 249 Bepin Behary Ganguly Street, Calcutta-12, on the other, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. (1) Steam and Mining Equipment (India) Pvt. Ltd., (2) International Combustion (India) Pvt. Ltd., both of 101 Park Street, Calcutta-16, on the one part and their workman represented by I. C. L. and S. M. E. Employees' Union, 249 Bepin Behari Ganguli Street, Calcutta-12. (Case No. VIII-68/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL
WEST BENGAL

Present:

Shri P. BASU, Bar-at-Law, Judge

AWARD

The Government of West Bengal by order No.1210-I.R./IR/10L-15(A)/62, dated the 26th March 1965, had referred to this Tribunal the following industrial disputes between Messrs. Steam and Mining Equipment (India) Pvt. Ltd. and International Combustion (India) Pvt. Ltd., both of the same address as above, on the one part and their workmen for adjudication.

Issues

1. Leave.
2. House rent.
3. Service book.

After the service of usual notice, only the workmen represented by the Union had filed the written statement, and the employers did not file any written statement. In the written statement filed on behalf of the Union it has been stated that the workmen have been agitating for long regarding leave, house rent, service book, etc., and had pressed for amicable settlement regarding these disputes. The employers, however, did not agree to the demands and, therefore, there has been the reference. It is further stated that by the letter of the Assistant Secretary, Government of West Bengal, No. 529-I.R./IR/10L-15(A)/62, dated 17th February 1962, the management agreed to sanction 10 days' casual leave and 14 days' privilege

leave in continuation and 14 days' sick leave with full wages, and further agreed to pay Rs.4 per month to each workman as house-rent and Rs.60 to meet the expenses of removal the belongings from the Company's houses. The Union therefore praved that the Company may be directed to grant 10 days' casual leave in continuation of the 14 days' privilege leave and 14 days' sick leave with full wages to all workmen, house rent at the rate of Rs.4 per month to each workman and Rs.60 to meet the expenses for removal of belongings from the Company's quarters and to issue service cards to all sub-staff workmen.

Both the parties have filed joint petitions of compromise on 26th June, 1965. The terms of compromise refer not only to the present reference, but also to the references made on 4th January 1965. The award, however, would only be in respect of the subject-matter of present reference. So far as the question of leave is concerned, it would appear that the parties had agreed that 10 days' medical leave with full pay and 4 days' further leave on half-pay would be granted. With regard to the house rent, the Union withdraw the demand in consideration of fixing a suitable scale. It was further agreed that those workmen occupying the quarters of the Company at 101 Park Street will leave those quarters and give vacant possession to the Company by 15th July 1965 and a removal allowance of Rs.60 would be given to each of the workmen. With regard to the service book, it was agreed that the service book had been prepared by the Company and accepted by the Union.

I have considered the terms of the petitions of compromise between the workmen and the two employers to be fair and reasonable and bona fide and should be given effect to. I therefore pass an award in terms of the two petitions of compromise which should form Annexures to the award.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
5-7-65.

Annexure

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 12-I. R./IR/10L-171/64, dated 4th January 1965, and Order No. 1210-I.R./IR/10L-15(A)62, dated 26th March, 1965

And

In the matter of an industrial dispute

Between

International Combustion (India) Pvt. Ltd., 101 Park Street, Calcutta-16

And

Their workmen represented by I. C. L. and S. M. Employees' Union, 249 Bipin Behary Gangu Street, Calcutta-12.

The humble petition of the Company and Union

Most Respectfully Sheweth—

1. That by Government Order No. 12-IR./IR./10L 171/64, dated 4th January 1965, the following issue have been referred for adjudication.

(i) Revision of grade and scale of pay for the subordinate staff,

(ii) Adhoc increment in wages,

(iii) Gratuity, and

(iv) Rate of Provident Fund contribution.

2. That by a subsequent order No. 1210-I.R. IR 10-L-15(A)/62, dated 26th March 1965, the following issues have also been referred for adjudication.

(i) Leave,
(ii) House rent,
(iii) Service book.

3. That the petitioners have arrived at an amicable settlement in respect of the above issues referred for adjudication under the aforesaid two orders of reference outside the Tribunal.

4. That the terms of settlement have been set out in the Memorandum annexed to this petition.

5. That there is no other or further dispute to be adjudicated upon by the Tribunal under the above two orders of reference.

In the circumstances the petitioners jointly pray Your Honour will be graciously pleased to pass an "Award" in terms of the Memorandum of Settlement and to pass such other order or orders as to Your Honour may deem fit and proper.

For and on behalf of the Union :
Robin Chakraborty.

Illegible, Gen. Secy.
25-6-65.

Illegible.

For and on behalf of the Company [International Combustion (I) P. Ltd.] :

P. K. Mukherjee, Secy.

S. P. Sarkar.

Terms of Settlement

Parties : International Combustion (India) Pvt. Ltd., 101 Park Street, Calcutta-16, and their Head Office workmen represented by I. C. L. and S. M. E. Employees' Union, 249 Bipin Behari Ganguly Street, Calcutta-12.

Representing employer : (1) Mr. P. K. Mukherji, Secretary, and (2) Mr. S. P. Sarkar, Personnel Officer.

Representing workmen : (1) Mr. Robin Chakraborty, General Secretary, and (2) Mr. Gouri Sankar Joshi, Treasurer.

Short recital of the case : The Union of the workmen submitted Charter of Demands, dated 6th November 1963, and some long-outstanding grievances. No settlement having been arrived at, the Government of West Bengal by its order Nos. 12-I.R./IR/10L-171/64, dated 4th January 1965, and 1210-I.R./IR/10L-15(A)/62, dated 26th March 1965, referred a number of issues to the Sixth Industrial Tribunal, West Bengal, for adjudication. The parties having agreed to settle amicably all issues related to the above two orders of reference after series of meetings, a settlement has been arrived at on the following terms :

(1) *Grades and scales of pay.* —

(a) Lorry Driver—Rs. 150—4—190 (10 years) —E.B.—5—215 (5 years.)

(b) Car Driver—Rs. 130—3—145 (5 years)—E. B. —4—165 (5 years)—5—180 (5 years.)

(c) Durwans—Rs. 100—2½—125 (10 years)—E. B. —3—140 (5 years.)

(d) Peon/Cleaner/Helper—Rs. 90—2-110 (10 years) —E. B.—3—125 (5 years.)

(e) Sweeper/Mali—Rs.85—1½—115 (20 years.)

Salary defined.—The salary/wages is all inclusive. Therefore salary/wages in all respects and always are to be understood as consolidated and inclusive of dearness allowance.

Fitting in the grade.—It is agreed that if the salary/wages of any employee is below the starting point of his grade, it will be pulled up to the starting point and for the purposes of adjustments for past services it is also agreed that the Company will give Re.1 for every year of service under the Company. If after the above increase the salary/wages of a workman falls short of the particular pay point in the grade, his salary/wages should be increased to bring him in line with next higher pay point. There will be no other or further adjustment of pay for past services.

(2) *Ad hoc increment.*—The Union has withdrawn this demand.

Restrospective effect.—It is agreed that the benefit of the "Fitting in the grade" as stated above will be operative with effect from 1st January 1965.

(3) *Gratuity.*—It will be applicable to the workmen of Head Office only and will be calculated on the ollowing basis :

(a) Gratuity on death or on physical/mental incapacity and on medical grounds : It has been agreed upon that if an employee meets with death or is physically or mentally incapacitated and on medical grounds certified by the Company's Medical Officer, he shall be entitled to the payment of gratuity at the rate of 15 days' salary/wages for every completed year of service.

(b) Gratuity will be payable in the cases of termination of service and superannuation : The age of superannuation is at 58 years but it is the discretion of the management to extend the services if he is found physically capable in doing the job.

(i) The workman, who has put in a period of service for more than five years but less than 10 years, shall be entitled to receive a gratuity at 25 per cent. of average monthly salary for each completed year of service.

(ii) A workman, who has put in a period of service for more than 10 years but less than 15 years, shall be entitled to receive payment of 50 per cent. of the average of the monthly salary for each completed year of service.

(iii) The workman, who has put in a period of service for more than 15 years, shall be entitled to receive a payment of 2/3rd of the average monthly salary for each completed year of service, subject to a maximum of 12 months' salary.

Average monthly salary for this purpose will mean average salary drawn for the last three years.

(4) *Rate of Provident Fund contribution .*—The Union has withdrawn this demand.

Second Reference.—

(1) *Medical leave.*—The Company has agreed to sanction 10 days' medical leave with full pay and this leave must be certified by the Company's medical officer or by a registered medical practitioner. Another four days' leave will be paid on half pay on medical grounds on production of medical certificate. The Company reserves the right to have any workman examined by the Company's doctor.

(2) *House rent.*—The Union withdraws their demand for house rent in consideration of fixing a suitable scale. It is agreed that those who are occupying the quarters at the Company's premises at 101 Park Street, Calcutta, will leave the said quarters and give vacant possession to the Company by 15th July 1965, and a removal allowance of Rs. 60 will be given to each of the workmen who are occupying the quarters at 101 Park Street, Calcutta, as cost for shifting their effects.

(3) *Service book.*—Service book has been prepared by the Company and accepted by the Union.

Period of Operation.—It is agreed that this agreement shall be in operation from 1st January 1965, and be binding for three years from the date of signing of

this agreement and shall continue to be binding until termination in accordance with the provisions of Industrial Disputes Act. It is also agreed that the issues now raised and settled amicably will not be raised during the period of operation.

Application.—The settlement will apply only to the Head Office workmen.

Representative of the employer
for International Combustion (I) P. Ltd.
Illegible, Secretary.

Witness :
Illegible.
Illegible.

Representative of the employees.
Illegible,
General Secretary.
25-6-65.

P. BASU,
Judge, Sixth Industrial Tribunal.
5-7-65.

Annexure

By
Biswanath Ash, Advocate
for the Union.

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 13-I.R./IR/10L-171/64, dated the 4th January 1965, and Order No. 1210-I.R./IR/10L-15(A)/62, dated the 26th March 1965.

And

In the matter of an industrial dispute

Between

Steam and Mining Equipment (India) Private Ltd., 207/B Park Street, Calcutta-17

And

Their workmen represented by I.C.L. and S.M.E. Employees' Union, 249 Bipin Bihary Ganguly Street, Calcutta-12.

The humble petition of the Company and Union—

Most Respectfully Sheweth:

1. That by Government Order No. 13-I.R./IR/10L-171/64, dated 4th January 1965, the following issues have been referred for adjudication.

(*i*) Revision of grade and scale of pay for the subordinate staff.
(*ii*) Ad hoc increment in wages.
(*iii*) Gratuity.
(*iv*) Rate of Provident Fund contribution.

2. That by a subsequent order No. 1210-I.R./IR/10L-15(A)/62, dated the 26th March 1965, the following issues have also been referred for adjudication.

(*i*) Leave.
(*ii*) House rent.
(*iii*) Service book.

3. That the petitioners have arrived at an amicable settlement in respect of the above issues referred for adjudication under the aforesaid two orders of reference outside the Tribunal.

4. That the terms of settlement have been set out in the Memorandum annexed to this petition.

5. That there is no other or further dispute to be adjudicated upon by the Tribunal under the above two orders of reference.

In the circumstances the petitioners jointly pray Your Honour will be graciously pleased to pass an Award in terms of the Memorandum of Settlement and to pass such other order or orders as Your Honour may deem fit and proper.

For and on behalf of the Company
[Steam & Mining Equipment (India) Pvt. Ltd.]:
K. P. Bhargava,
Managing Director.

For and on behalf of the Union:
Robin Chakraborty,
General Secretary.

MEMORANDUM OF TERMS OF SETTLEMENT

Parties: Steam & Mining Equipment (India) Private Limited, 207B Park Street, Calcutta-17, and their workmen represented by I.C.L. and S.M.E. Employees' Union, 249 Bipin Behari Ganguly Street, Calcutta-12.

Representing the employer: (1) Mr. C. R. B. Menon, Assistant Secretary and (2) Mr. J. Sen Gupta, Manager, General and Shipping.

Representing the employees: (1) Mr. Robin Chakraborty, General Secretary, (2) Mr. Meghnath Das, Assistant Secretary and (3) Mr. Damu Mondol.

Brief history of the case: The Union submitted a Charter of Demands, dated 6th November 1963, and some long-outstanding grievance of the workmen for redress. These were subsequently referred to the Sixth Industrial Tribunal, West Bengal, vide Government of West Bengal, Order No. 13-I.R./IR/10L-171/64, dated the 4th January 1965, and Order No. 1210-I.R./IR/10L-15(A)/62, dated the 26th March 1965. The

parties having agreed to settle amicably all issues related to the said two orders of reference to the said Sixth Industrial Tribunal after series of meetings, a settlement agreed to by the parties to the dispute has been arrived at on the following terms :

(1) *Grades and scales of pay.*—It is agreed that the llowing grades and scales of pay will be made effective r the subordinate staff :

(a) Car Drivers and Mechanics—Rs. 125—3—155—4—175—15 years.

(b) Durwans -Rs. 85—2—105—4—125—15 years.
(c) Peons, Bearers and Sweepers and Labour Mate—Rs. 80—2—100—4—120—15 years.

(2) *Ad hoc increment*- (a) It is agreed that ad hoc ement of Re. 1 to the existing salary/wages will given to all workmen.

(b) For the purposes of fitting in the grades and les of pay as is now agreed upon the Company will Re. 1 per year of service subject to a minimum Rs 5 to all workmen. If after the above increase salary/wages of any employee falls short of the rticular pay point in the grade, his wages should increased to bring him to a par with next higher pay nt There will be no other or further adjustment pay for past service.

(c) *Selection grade.*—The object of the employers introduce this scale is to give an extra incentive d impetus to workers. Principally, however, the iency, seniority and law abidingness will be criteria selection to this grade. The grade envisaged this is :

(*i*) Car Drivers and Mechanics - Rs. 150—4—190—10 years.
(*ii*) Durwans Rs. 100—3—115—4—155—10 years.
(*iii*) Peons, Bearers and Sweepers and Labour Mate—Rs. 95—3—110—4—130—10 years.

(d) *Salary defined.*— The salary/pay is all inclusive, erefore salary/pay in all respects and always are to understood as consolidated and inclusive of dearness owance.

(e) *Retrospective effect.*—It is agreed that the benefit ad hoc increment and grades and scales of pay merated under (1) and (2) above shall be operative h effect from 1st January 1965. The payment reof will be arranged as soon as the Company receives advance copy of the award.

(3) *House rent.*—(a) It is agreed that all the sub ff will be given Rs. 4 per month as house rent. This ll be with effect from 1st December 1964.

(b) The payment of above will be arranged as soon the Company receives the advance copy of the ard.

(c) It is further agreed that those who are occupying rters at 101 Park Street, Calcutta, will leave the rters and give vacant possession to the Company 15th July 1965, failing which they will forfeit their claims of house rent allowance under this settlement.

(d) A lump sum of Rs. 60 will be given to each of the workmen now occupying the quarters at 101 Park Street, Calcutta, as cost of shifting their effects.

(4) *Rate of Provident Fund contribution.*—It is agreed that deduction and contribution to this fund will be at the rate of 8⅓ per cent. from 1st January 1965.

(5) *Gratuity.*—The employer explained in detail the position of the Company and consequently its inability to introduce the Gratuity Scheme. The representative of the Employees' Union appreciated the difficulties and did not insist on introduction of this scheme.

Service Book.—It is agreed that Service Books will be maintained for each workmen as per Shops and Establishments Act, 1963, and a record to be given to all workmen with photopass.

Privilege leave.—As it is existing, viz., 14 days' leave with full pay.

Medical leave. It is agreed that 14 days' medical leave will be given to all workmen with full pay. This leave will be allowed in continuation of Privilege leave on production of medical certificate from a registered medical practitioner, on compassionate ground if the workmen so desire.

Ex-gratia payment.- The employer have however agreed to make ex-gratia payment at the rate of 15 days' wages per year of service to all employees on an appeal in specific cases such as death, incapacity physically or mentally or on medical ground and in cases where an employee is found too old to work with a view to helping the distressed family of the victim.

Period of operation.—It is agreed that this agreement shall be in operation from 1st January 1965 and be binding for three years from the date of signing of this agreement and shall continue to be binding until termination in accordance with the provisions of Industrial Disputes Act. It is also agreed that the issues now raised and settled amicably will not be raised during this perid of operation.

Representative of the employer
[Steam & Mining Equipment (I) Pvt. Ltd. :]
Illegible,
Managing Director.

Illegible.
Witness.

Representative of the employees:
Robin Chakraborty,
General Secretary.
24-6-65.

Illegible.
Witness.
Illegible.

P. BASU,
Judge,
Sixth Industrial Tribunal

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3229-I.R./IR/11L-284/64.—20th July, 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3947-I.R./IR/11L-284/64, dated the 2nd September, 1964, the industrial dispute between Messrs. Chitrabani Chinema, P.O. Barrackpore, 24-Parganas and their workmen represented by the Bengal Motion Picture Employees' Union (Barrackpore-Barasat Branch Committee), Mandalpara, Talpukur, 24-Parganas regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal.

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Chitrabani Cinema, P.O. Barrackpore, 24-Parganas and their workmen represented by the Bengal Motion Picture Employees' Union (Barrackpore-Barasat Branch Committee), Mandalpara, Talpukur, 24-Parganas, referred under G.O. No. 3947-I.R./IR/11L-284/64, dated the 2nd September 1964. (Case No. VIII-255/64).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri R. BHATTACHARYA, Judge.

Appearances

For the Union : Shri Sunil Ghosh, Advocate.
For the Company : Shri C. L. Ganguly, Advocate.

This is a reference under Section 10 of the Industrial Disputes Act. The parties are Messrs. Chitrabani Cinema, P.O. Barrackpore, 24-Parganas and their workmen represented by the Bengal Motion Picture Employees' Union (Barrackpore-Barasat Branch Committee), Mandalpara, Talpukur, 24-Parganas. The issue in the order of reference is as follows :—

(1) Whether the discharge of Shri Sk. Alla Bux is justified? What relief, if any, is he entitled?

AWARD

On 21st June 1965, the hearing of the case was started. On that day the hearing was adjourned to 26th June 1965. On 26th June 1965, Chitrabani Cinema filed an application for adjournment. The case was therefore adjourned till today. Today Shri Prafulla Kumar Shaw, a partner of Chitrabani Cinema, appears and files authority in favour of Shri C. L. Ganguly, Advocate. He files a petition stating that the dispute between the Cinema authority and the workman has been amicably compromised as per agreement filed along with the petition. I have heard the Union as well as Shri Shaw and his Advocate. It has been submitted by both the parties that the agreement dated 7th July 1965, marked Annexure 'A' to the petition may be made a part of an award to be passed on the basis thereof. I am satisfied that t dispute between the parties has been voluntarily settl and that the agreement is reasonable and legal. prayed for by the parties I pass an award on the ba of the agreement Annexure 'A' which shall fo part hereof.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.
7-7-65.

R. BHATTACHARYA
Judge,
Fourth Industrial Tribu
7-7-65.

ANNEXURE—A

BEFORE THE FOURTH INDUSTRIAL TRIBUN

(Present Shri R. N. Bhattacharya, Judge).

In the matter of an Industrial Dispute

Between

Messrs. Chitrabani Cinema, Monirampore, Barrackpo P.O. 24-Parganas (hereinafter referred to as Exhibitor).

And

Their workmen represented by Bengal Motion Pict Employees' Union (Barrackpore Branch) (here after referred to as the Union)

Both parties jointly agree to the following terms

1. Shri Alla Bux, gate-keeper of the Exhibitor be reinstated in the same post in the Cinema Hou

2. Shri Alla Bux will join in his duty from July 1965. Shri Alla Bux will be paid a lump s amount of Rs. 400/- (Rupees Four hundred o as compensation and his due wages if any. The p ment will be made in five instalments and the ins ment will start from the month of August, 1965. Ev payment will be made within 15th day of every mo

3. The period of his unemployment will be trea as special leave without pay.

Witness :
C. L. Ganguli,
Advocate.
S. Ghosh,
Advocate.

For and on behalf of the Union:
Chaturbhuj Roy Gupta,
Secretary,
Barrackpore Branch.

Exhibitor:
Prafulla Shaw.
7-7-65

R. BHATTACHARY
Judge,
Fourth Industrial Tribu
7-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. S

No. 3232/I.R./IR/11L-218-63.—20th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1808-I.R./IR/11L-218/63/—dated the 12th May 1964, the industrial dispute between Messrs. F. Hussain & Bros., 34 Uttam Ghosh Lane, Salkia, Howrah, and their workmen represented by Iron & Steel Workmen's Union, 172 Benaras Road, Salkia, Howrah, and Howrah District Engineering & Metal Workers' Union, 4 Panchkari Mahanta Lane, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. F. Hussain & Bros., 34 Uttam Ghosh Lane, Salkia, Howrah, and their workmen represented by Iron & Steel Workmen's Union, 172 Benaras Road, Howrah, and Howrah District Engineering & Metal Workers' Union, 4 Panchkari Mahanta Lane, Salkia, Howrah. (Case No. VIII-133 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal

By Order No. 1808-I.R./IR/11L-218/63, dated the 12th May 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. F. Hussain & Bros. and their workmen represented by Iron and Steel Workmen's Union and Howrah District Engineering & Metal Workers' Union for adjudication regarding the issue contained in the order of reference for adjudication.

Issue

1. Whether the refusal of employment to Shri Mushardi Singh is justified? To what relief, if any, is he entitled?

This is a reference under section 10 of the Industrial Disputes Act. It raises the question of refusal of employment of Shri Mushardi Singh, a workman of this Company. The Union filed written statement wherein they alleged that the Company is an Engineering Concern employing 30 workmen. There was no system of granting leave on application by workmen. Mushardi Singh is a workman employed there for about 10 years. The workman applied for leave for one month on 9th June 1961. The prayer was neither confirmed nor rejected. The workman accordingly proceeded on leave and went to his native village. The workman came back after expiry of his leave during the period of strike which continued for about 3 months and he had no scope for resuming his duties. The strike was called off and normal work resumed but Mushardi Singh was not allowed to join. Originally the dispute was espoused by Iron & Steel Workmen's Union and subsequently the workman gave up that Union and joined the present Union, namely, Howrah District Engineering and Metal Workers' Union and that is how this Union took up the cause of Mushardi Singh. The remedies asked for are reinstatement of Mushardi Singh who was refused employment without any chargesheet or enquiry. Back wages are also claimed.

The order of reference shows that the workmen are represented by two Unions, namely, Iron & Steel Workmen's Union and Howrah District Engineering and Metal Workers' Union. Both the Unions are named in the order of reference.

The Company in their written statement alleged that F. Hussain is a partnership firm. Mushardi Singh was never refused employment but he voluntarily left the service. Shri Keshab Pal, General Secretary of Howrah District Engineering & Metal Workers' Union, has no *locus standi* to represent the workman who had been represented by H. L. Dutta, Secretary, Iron & Steel Workmen's Union. Shri Dutta agitated the matter before the Assistant Labour Commissioner, Howrah. The present reference accordingly does not lie. The workers of this Company are temporary and casual and they are employed on 'no work no pay' basis. The Company has no obligation to keep them in employment. Mushardi Singh was a casual and temporary workman. There is no system of application for leave and when one goes home on leave the appointment automatically terminates. In the case of Mushardi Singh in June 1961, he informed the management that he was going home. The management requested him not to go home as there was pressure of work. This request was ignored and the workman left. He never came back or offered himself for work. He is working in some other establishment. The Company admitted that the workmen called off an illegal strike on 10th March 1963, whereupon the Company closed his godown and after three months on the basis of a tripartite agreement executed on 11th June 1962, with Iron & Steel Workmen's Union, the strike was called off and normal work resumed. By this agreement all pending disputes were settled. Mushardi did not come back either before or after the strike. Mushardi has raised a false dispute. This is not a case of victimisation.

Appearances of the parties are as follows :

For the Company : Shri Sunil Kumar Kar, Advocate.
For the Union : Shri Saroj Ghosal.

Before I enter into the merits of the issue raised in this reference I will consider the question whether Howrah District Engineering & Metal Workers' Union has any *locus standi* to represent the case of the workmen of F. Hussain. The facts and the evidence in this respect should be considered. The Company admits that there had been a Union of workmen and it was Iron & Steel Workmen's Union. That Union took up the cause of Mushardi Singh. This will appear from Ext. 6, which is dated 14th of July 1961. Shri H. L. Dutta was the Secretary of that Union. The Company was intimated about the dispute by the

Assistant Labour Commissioner and the Company replied to the dispute in their Memo Ext. C, dated 8th August 1961. It is therefore obvious that the dispute have been raised in 1961, by the then Union. The present Union, namely, Howrah District Engineering & Metal Workers' Union had no *locus standi* at that time because the workers of this Company were not members of that Union. Things changed however during the conciliation proceedings. Ext. 1 is a letter addressed to the Secretary, Iron & Steel Workmen's Union by a number of workmen of this Company. They renounced their membership of that Union and applied for becoming members of Howrah District Engineering & Metal Workers' Union. This will appear from Ext. 1(a). Assistant Labour Commissioner was also informed. The membership was withdrawn on 5th July 1963, and this application for withdrawal was received by the Labour Commissioner on that day. Membership of Howrah District Engineering & Metal Workers' Union was accepted thereafter on application submitted on 29th June 1963, which was received by the Assistant Labour Commissioner on 2nd July 1963. The list of workmen forms part of Ext. 1(a). Thus sometime in July 1963, the workers of F. Hussain became members of Howrah District Engineering & Metal Workers' Union. Immediately thereafter the new Union took up the cause of Mushardi Singh. It will appear from Ext. 2, dated 8th July 1963. It was received by the Labour Commissioner on 10th July 1963. Thereafter the Company was informed and conciliation having failed this reference had been made. On the side of the Company it is urged that the workers of F. Hussain are not members of Howrah District Engineering & Metal Workers' Union. Apart from documents I have placed membership register Ext. 8 shows that Mushardi is a member of this Union as well as his co-workers in the same unit of industry. The General Secretary of that Union Shri Keshab Pal gave evidence and he is P.W. 2. On the second day of his evidence he stated categorically that Mushardi Singh is a member of his Union as well as all other workers of F. Hussain & Bros. The subscription book Ext. 7 and the membership register Ext. 8 are among other documents relied upon by the Union in support of their claim of representation of the workmen of this Comapny. It is true that the order of reference names both the Unions but the reference cannot be characterised as defective on that score. Howrah District Engineering & Metal Workers' Union has a right to represent the workmen of F. Hussain as all the workers are members of that Union and those workmen are espousing the cause of Mushardi Singh. Though the dispute was at first raised by the then Union but it was subsequently carried over by the present Union having right of representation. In the aforesaid circumstances it cannot be said that the present Union has no right to represent the cause of the aggrieved workman. In this reference I decide this point against the Company.

I will turn to the merits of the case. Mushardi Singh was admittedly an employee of the Company. In the written statement the Company described him as a casual and temporary worker having no right to the continuity of employment or security of service. This was not pressed at the time of hearing. O.P.W.1 Shri F. Hussain gave evidence in support of the Company's case. He does not say that Mushardi Singh was either a temporary or casual worker. No record is produced to show that though he was serving for 10 years he was still temporary or casual. I will therefore accept the case of the Union that he was a permanent employee of the Company. The relevant facts are that on 9th July 1961, Mushardi Singh applied for leave. The Company admits in the written statement that there was no system of granting leave to the workmen. On that background the evidence is to be assessed. Mushardi Singh gave evidence that he applied for leave. F. Hussain further admitted the fact that Mushardi Singh approached him for leave but he denied that any application for leave was made. I take it that it was a verbal application for leave. According to Mushardi he was allowed leave on account of his marriage. F. Hussain stated that the leave was not granted and that the workman was asked not to avail of leave owing to pressure of work. F. Hussain further stated that Mushardi Singh abandoned his service. Written statement of the Union itself discloses the fact that leave was neither granted nor refused. That is the correct position inspite of the evidence of F. Hussain that leave was virtually refused. The Company in its own letter in reply to the dispute raised by Iron & Steel Workmen's Union Ext. C states that Mushardi asked for leave but without waiting for the consent of the management availed of leave but did not return to work on expiry of the leave. In that very letter it was mentioned that two other workmen Badri and Abad similarly availed of the leave but they reported for duty and they were allowed to join. From the tenor of ths letter it will be reasonable to conclude that leave had been granted to all the three workmen including Mushardi. The Company further contends that after expiry of the leave Mushardi never turned up for work. This is a question of fact which is to be decided on the materials on record. I will turn to Mushardi's own evidence. He is P.W.1. He wanted to say that after one month he came back and reported to the Company for work but the Company refused him employment. If that is so he should have reported for duty, in the second week of July 1961 after availing of one month's leave. F. Hossain in his evidence stated that he never turned up. The written statement of the Union may be looked into for a moment. Did the workmen really report for work on 12th of July 1961, as stated by him? In the written statement paragraphs 7, 8 and 9 it is alleged that the workman came to join during the period of strike upon a charter of demands and the strike continued for three months; so he had no opportunity of joining and after the strike was called off he wanted to join but he was not allowed to do so. Let us see what is the period of strike. It will appear from Exts. A and B. The period of strike is 10th March 1962 to 11th of June 1962. Ext. A is the letter written by F. Hossain to the Assistant Labour Commissioner, Howrah, in respect of the charter of demands raised by the workman. This is dated 12th of March 1962. The complaints about the illegal strike resorted to by the workmen. A list of workmen was enclosed therewith. It does not show the name of Mushardi Singh. The strike was over the charter of demands, dated 6th February 1961, and the workers resorted to strike on 10th of March 1962. The management as a counter measure declared a lockout. Obviously it was after 10th of March 1962 the dispute ended in a tripartite settlement. Ext. B is the settlement settling the disputes. This is dated 11th of June 1962. The list of workmen is enclosed therewith. It does not show the name of Mushardi Singh. On behalf of the Union Shri H. L. Dutta signed the settlement. It was Iron &

Steel Workmen's Union. According to the written statement of the Union the workman came to join after the strike was withdrawn, namely, in the month of July 1962. If he came to join during the period of strike it could not have been earlier than 10th of March 1962. Turning to the evidence of Mushardi Singh I find that he reported for duty on 12th of July after the strike was withdrawn. It must be 12th of July 1962. Now the workman went on leave for one month in the month of June 1961 and normally he would have to report for duty in July 1961, but he did not do so. According to the admitted case of the workman himself and the Union in their own written statement the workman came to join in July 1962. There is no earthly reason why the workman did not come to join in July 1961, and wanted for one year. It is not the case of the Union that in July 1961, there had been another strike. That is nobody's case. On the side of the Union reliance is sought to be placed on Ext. 6 wherein it will appear a dispute had been raised in the month of July 1961. Obviously if I accept the case of the Union and the testimony of Mushardi there could not have been a genuine case raised by the Union in respect of Mushardi Singh in 1961. It is significant to note that though the dispute was raised according to Ext. 6 in July 1961, there was no conciliation thereon and the matter was left there. It was not proceeded with I am therefore unable to place absolute reliance upon Ext. 6. Accepting the Union's own evidence that Mushardi reported for duty in July 1962, it appears about one year have past in the meantime. From his own conduct the only reasonable conclusion would be that he had abandoned the service of F Hosain & Bros. This is a circumstance which will support the case of the Company, that Mushardi Singh abandoned his service. I accept the story of abandonment raised on the side of the Company and hold that Mushardi Singh did not report for duty on expiry of his leave. The Company took the exact stand as far back as in 8th of August 1961 in their letter Ext. C. In reply to the Labour Commissioner's memo. the Company stated that Mushardi did not return from leave or turned up for duty as alleged by the Union in Ext. 6. There is no refusal of employment by the Company in the present case. The workman is not therefore entitled to any relief. This is my award.

Taken at my dictation and corrected by me.

P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.
6-7-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3256-I.R./IR/8L-8(B)/65.— 24th July 1965.— Whereas an industrial dispute exists between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P. O. Sukchar, 24-Parganas, hereinafter referred to as the said employer and their workmen represented by the Calcutta Silk Manufacturing Workers' Union B. T. Road, P. O. Sukchar, 24-Parganas, hereinafter referred to as the workmen, relating to the matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947) ;

And whereas the employer and the workmen have under sub-section (1) of section 10A of the said Act referred the said dispute to arbitration by an arbitration agreement and have submitted to the State Government under sub-section (3) of the said section a copy of the said arbitration agreement ;

Now, therefore, in pursuance of sub-section (3) of section 10A of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said arbitration agreement as shown in the annexure hereto.

ANNEXURE

FORM C

(See rule 7)

Agreement

(Under section 10A of the Industrial Disputes Act, 1947)

Between

Names of Parties : Messrs Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P. O. Sukchar, 24-Parganas and their workmen represented by Calcutta Silk Manufacturing Workers' Union (Registered no. 3087), B. T. Road, P. O. Sukchar, 24-Parganas.

Representing employers : Shri N. K. Bansal, Personnel and Executive Officer.

Representing workmen : (i) Shri Gopal Chandra Banerjee, President, (ii) Shri Lakshmindar Biswal, General Secretary.

It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Shri H. M. Ghosh, Deputy Labour Commissioner. New Secretariat Buildings, Calcutta.

(i) Specific matters in dispute : Suspension of some workmen as detailed in the agreement, dated 19th January, 1965.

(ii) Details of the parties to the dispute including the name and address of the establishment or undertaking involved : Messrs Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P. O. Sukchar, 24-Parganas and workmen.

(iii) Name of the Union, if any representing the workmen in question : Calcutta Silk Manufacturing Workers

Union (Registered No. 3087) B. T. Road, P. O. Sukchar, 24-Parganas.

(iv) Total number of workmen employed in the undertaking affected : 500 roughly.

(v) Estimated number of workmen affected or likely to be affected by the dispute : Eight.

* We further agree that the majority decision of the arbitrators shall be binding on us.

Witnesses.
(1) Illegible.
16-2-65.

Signature of the parties :
Representing employer : N. K. Bansal

Representing workmen : (1) Lakshmidha Biswal, General Secretary.
(2) G.C. Banerjee, President.

Dated 16th February, 1965.

I agree to act as Arbitrator in respect of the matters specified in this agreement.

(ILLEGIBLE),
Signature of Arbitrator.

MEMORANDUM OF SETTLEMENT

Names of parties : Messrs Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P. O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union (Registerd. No. 3087), B. T. Road, P. O. Sukchar, 24-Parganas.

Representing employer : (1) Shri N. K. Bansal, Personnel and Executive Officer, (2) Shri D. V. Krishnamurhg Raju.

Representing workmen : Shri Lakshmindhar Biswal.

Short recital of the case : The union raised various disputes on suspension which could not be settled in conciliation. However, it was decided by the parties to move Government for arbitration of the issues. Accordingly it is agreed as follows.

Terms of settlement : It is agreed that both parties will refer the issue framed below relating to suspension of workmen under section 10A of the Industrial Disputes Act, 1947, and rules made thereunder for arbitration by any arbitrator as may be decided by the Government. Both will apply for such reference within a month from date.

"1. Whether management is justified in suspending the following workmen for periods mentioned against respective names :

1. Shri Dulal Qraon from 2nd May, 1964 to 11th June, 1964.

2. Shri M. M. Karar from 23th May, 1964 to 3rd June, 1964.

3. Shri Madan Routh from 18th January 1964 to 20th January, 1964.

4. Shri Pudan Shaw from 4th February, 1964 and 5th February, 1964.

5. Shri Rameswar Mahato from 1st July 1963 to 4th July, 1963.

6. Shri Nripen Seal from 3rd July, 1963 to 6th July, 1963.

7. Shri Tarapada De from 1st June, 1964 to 4th June, 1964.

8. Shri Nanda Lal Giri from 12th July, 1963 to 15th July, 1963.

2. What relief, if any, are the workmen entitled to ?"

Representing employer :
N. K. Bansal, 19-1-65.
D. V. Krishnamurhg Raju, 19-1-65.

Representing workmen :
Lakshmindhar Biswal, 19-1-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3234-I.R./IR/11L-38/64—20th July, 1965 — Whereas under the Government of West Bengal, Labour Department, Order No. 792-I.R./IR/11L-38/64 dated the 25th February, 1964, the industrial dispute between Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta-1 and their workmen represented by Balmer Lawrie & Co. Ltd. Employees' Union, 19 Strand Road, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta-1 and their workmen represented by Balmer Lawrie & Co., Ltd. Employees' Union, 19 Strand Road, Calcutta-1. (Case No. VIII-52/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Patit Paban Pathak.

For the Company: Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam & Co., Shri J. Datta Gupta, Advocate with Shri D. K. Ghosh, Advocate of Messrs. Orr Dignam & Co., Solicitors.

AWARD

By order No. 792-I.R./IR/11L-38/64, dated the 25th February 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Balmer Lawrie & Co. Ltd., 21, Netaji Subhas Road, Calcutta-1 and their workmen represented by Balmer Lawrie & Co. Ltd. Employees' Union, 19, Strand Road, Calcutta-1, regarding the matter specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March, 1957 for adjudication.

Issue

1. Whether the twenty-four workmen of the Transport Section whose names appear in the attached list are entitled to get any allowance or extra increment in their grades to cover up the additional cost of transport for attending office at Chapel Road, Hastings, Calcutta, on account of transfer of the Transport Section from Head Office to 12/13, Chapel Road, Hastings, Calcutta?

LIST OF WORKMEN

1. Shri Ramkanai Chatterjee
2. Shri Ratan Chandra Dey.
3. Shri Upendra Nath Das.
4. Shri Subodh Kumar Chatterjee.
5. Shri Prafulla Kumar Ghosh.
6. Shri Prafulla Kumar Chatterjee.
7. Shri Haromohan Choudhury.
8. Shri Harish Chandra Ghosh.
9. Shri Amiya Lal Sen
10. Shri Bhola Nath Banerjee.
11. Shri Ramkinkar Bhattacharjee.
12. Shri Bimal Kumar Chatterjee.
13. Shri Baidya Nath Tewary.
14. Shri Ramnath Hazam.
15. Shri Paramatma Show.
16. Shri Bhakti Bhushan Bazra.
17. Shri Sheo Nath Goala.
18. Shri Bibekananda Banerjee.
19. Shri Gopal Chandra Dass.
20. Shri Hari Sankar Tewary.
21. Shri Godha Ram Sarma.
22. Shri Nitya Nanda Das.
23. Shri Sunil Kumar Bose.
24. Shri Harihar Das.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Balmer Lawrie & Co. Ltd., 21, Netaji Subhas Road, Calcutta-1 (hereinafter be referred to as the company) and their workmen represented by Balmer Lawrie & Co. Ltd. Employees' Union, 19, Strand Road, Calcutta-(hereinafter be referred to as the union).

Immediately after receipt of the reference notices were served upon both the parties who immediately thereafter entered their appearances and filed their written statements. They also complied with the intermediate steps. Then the case was taken up for hearing. Both parties adduced evidence and advanced arguments.

The union's case in short is that the company is a very old and well-established firm dealing in various kinds of business and also acting as Managing Agents. Its financial position is also very sound on account of regular profit earning from multiferious business activities.

That the transport section of the company which was originally located in the company's Head Office at 21, Netaji Subhas Road, Calcutta-1 was shifted from there to its Hastings Office at 12/13, Chapel Road, Calcutta on the 4th of November 1963, that since the transfer of the entire office all the workmen employed in the Transport Section have been involved in additional transport expenses and also additional loss of time to travel to and from the present place of work; that it has been the practice of the company that whenever a section or department of the said company was shifted from the Head Office to any other place in Calcutta, the workmen concerned were given one additional increment of pay in their respective grades in order to meet extra cost of travelling and that was done by the company in the year 1953 when this particular Transport Section was shifted from the Head Office to Hide Road Extension, Calcutta, but on this occasion the company refused to make any such concession or grant of financial benefit in order to defray extra cost of transport. Hence the present dispute.

The company's case in the written statement is that the Transport Section was shifted to the Company's Hastings Office at 12/13, Chapel Road, with effect from 4th November 1963 for better administration and accommodation and it was within the competence of the management to make such transfer of employees collectively or singly. The further contention of the company is that such transfer was made in accordance with the service rules of the company and as such the workmen's claim is unjustified. It is, however, admitted by the company that in the year 1953 when this Transport Section was transferred to Hide Road Extension, the workmen were granted an additional increment to defray additional cost of transport, but that was done by virtue of a special agreement and also in consideration of the circumstances then prevailing as a gesture of good-will. Therefore, the transfer in question being within the competence of the management and also in accordance with the Service Rules of the company the workmen are not entitled to claim any amount by way of compensation, so the claim should be rejected.

Decision

Both parties have examined witnesses one on each side. Some documents were also exhibited. It is the common case that the entire Transport Section of the company which was originally located in the

company's Head Office at 21, Netaji Subhas Road, Calcutta-1 was shifted with effect from 4th November 1963 to Company's Hastings Office at 12/13, Chapel Road, Calcutta. The workmen concerned in the present dispute are all the employees working in that section. The company has, however, stated that one of the employees Shri R. K. Chatterji who is No. 1 in the list of workmen attached to the order of reference has since withdrawn his name from the joint petition of all the employees of the Transport Section addressed to the management demanding additional increment of pay to cover additional expenses of travelling to and from 12/13, Chapel Road. There is no denial to this fact by the union. Shri R. K. Chatterjee has not come to depose either for the union or for the company. Previously in the year 1953 the entire Transport Section was shifted from the Head Office to Company's Hide Road Office in Calcutta. On that occasion the company was pleased to give an additional increment in the grade pay to each of the employees in order to compensate the extra transport expenses. This fact is admitted by the company. Admittedly both the places—Hide Road and 12/13, Chapel Road are within the Municipal area of Calcutta. It has been the contention of Shri Ghosh, the learned Advocate appearing for the company that the Service Rules of the company provide for such transfer of an employee. Therefore, it was an authorised transfer permissible by the service rules of the company. Ext. A is the true copy of the service rules. Clause (5) of the Service Rules provides as follows :

TRANSFER "All employees are liable to transfer from one department or office of the company to another within the municipal limits of Calcutta, Howrah, Tallygunge and suburban areas." It further appears from the subsequent amendment that suburban areas are those areas which are contiguous to Calcutta, e.g., the South Suburban Municipality, Kidderpore or Metcabruz in the south or Cossipore or Chitpur areas on the north are clearly suburban. The union has not questioned the Company's right to transfer the workmen from one office to another within the municipal limits specified in the service rules. Admittedly the order of transfer was peacefully and promptly complied with by the employees, who immediately joined their new office and appealed to the management for consideration of the question of payment of additional travelling costs to which they have been involved by the transfer of the office, at a very hard and difficult time. The grievance of the workmen is that not only they suffer more loss of time than before for travelling to and from their new place of work but also they have got to spend more for transport charges. Therefore, they applied to the management for adequate compensation by granting an additional increment of grade pay as was previously done in the year 1953 when this Transport Section was transferred from the Head Office to Hide Road Office. But that prayer of the workmen was turned down by the management on the ground that the transfer was made in accordance with the provisions in the Service Rules. Annexure D to the union's written statement is copy of the company's letter, dated 9th February 1963. Annexure B and Annexure C are the two joint petitions of the employees to the company, in reply to which the workmen were informed by the Chief Personnel Officer by letter dated 9th November 1963 which is Annexure D to the union's written statement, of the company's unwillingness to pay any amount to cover the extra travelling expenses. The company has admitted in the written statement (para 7) the fact that in the year 1953 when this transport section was transferred to Hide Road, all the clerical staffs were given additional increment of grade pay and the subordinate staffs, a lump sum amount, to compensate the additional transport expenses to which the employees were involved as a result of the transfer. This fact is also abundantly clear from the company's letter, dated 20th August 1963, to the employees of the Transport Section by which the transfer took place. The transfer order was made by Mr. P. Nortonjones who was admittedly the then Chief Personnel Officer of the company. An additional increment of grade pay was given to the clerical staffs and the company's order of transfer clearly shows that it was given "to compensate for the extra transport expenses to which you may be involved as a result of the movement." The order of transfer further provided that "this increment is subject to the condition that your basic pay will be decreased by like amount if you are transferred back to the Head Office within 2 years." But although such condition was imposed in case of re-transfer within two years in fact that it was not given effect to and the company out of goodness allowed the employees to enjoy the additional increment of grade pay in spite of the fact that the Transport Section was transferred back to the Head Office within two years. The Company's only witness Shri Kamal Prosad Sarkar, who claims to be the Staff Officer tried to explain why the additional increment of pay was not withdrawn. According to him those workmen of the transport section had to work longer hours but he had to admit in the cross-examination that difference in the working hours did not last long and inspite of the same working hours for all, the Transport Section employees continued to enjoy the additional increment of pay, conceded to them on account of the transfer of the particular section to Hide Road in 1953. The company did not introduce the service rules recently but it appears to have been in existence from long before 1953. Some amendments appear to have been introduced as far back in 1951. Therefore, in spite of the provision for transfer in the service rules the company was quite generous and sympathetic towards its employees in granting additional amount by way of compensation to those employees who were involved in the transfer. The company has stated in para 7 of the written statement that the said increment was given to the workmen in consideration of the circumstances then prevailing as a gesture of good-will. The company knew the provisions for transfer from one office to another within the municipal area of Calcutta and suburbs and in spite of that knowledge found justification for granting financial help to the workmen involved in the transfer and were subjected to additional cost of transport. According to the written statement of the company it found justification in the prevailing circumstances. If that is true, the present circumstances are in no way better, rather worse than before. There is no mention of any special circumstances. It can hardly be denied that the economic condition has not apparently improved. People suffer greatly on account of high prices of essential commodities and increased transport charges. Not only one will have to pay more for essential things but also it is somewhat difficult to procure

lem without unusual strain and effort. Therefor me is also an important factor in addition to one's rnings. Not only one will have to spend more money r absolutely necessary things but also it will require me time to procure them. Therefore, to a common an who is struggling for existence, time and money e, in present circumstances, of immense value. It common knowledge that middle-class people are ore economically hard hit than any other. The rkmen involved in the present dispute are 24. Out them 13 are clerks and the rest peons. One of them ri Prafulla Kumar Chatterji gave evidence before tribunal. He is a typist in the Transport Section. attends office from his residence in village Khardah the district of 24-Parganas. He has been in service the company for 18 years. He has narrated before s tribunal the difficulties experienced now-a-days travelling from his village Khardah. He travels train up to Sealdah and from there he takes a bus Dalhousie Square wherefrom he travels by tram attend to his office at 12/13 Chapel Road. The on has placed before the tribunal a chart (Ext. 1) wing the names of the employees involved in the sent dispute and also the residential addresses refrom they attend office. Extra time taken and extra amount of transport charges to be paid by workmen in order to attend their present office e also been mentioned in the chart. The company asked by the tribunal to furnish registered addresses he workmen involved in the present dispute from r service books but that was not complied with no explanation was offered for non-compliance. refore, in absence of any other piece of evidence, e no reason why this document will not be taken consideration for some limited purpose at least. company's witness has not denied or questioned correctness of the addresses of the workmen given his list. It will appear that most of them come distant places and by the transfer in question they been involved to cover longer distance than before. g distance means long time required to travel more amount to pay the travelling charges. So, employees' claim for reasonable monetary compensa- will be justified, specially when the company can d to pay and does not plead any financial stringency. company, as it appears, from the orders of transfer to the workmen of the Transport Section in the 1953, found justification for granting additional ment of grade pay to the clerical staff. There evidence to show that the circumstances have changed for the better. The company's witness not say that the circumstances have since improved he employees who mostly belong to the middle- group are now better off. One can hardly say so present circumstances when almost every common s to struggle hard for existence of self and family. fore, I find justification for workmen's claim for nsation. There is, however, no evidence before ibunal to show the grades and scales of pay of fferent employees involved in the present dispute. stead of granting an additional increment of grade s was given by the company previously in the 1953 when this Transport Section was transferred the Head Office to Hide Road, I direct that the ny should pay an additional amount of Rs. 8 per to each of the clerical staffs by way of compensa- r the additional transport costs and loss of time ed by the present transfer. The subordinate staffs will get at the rate of Rs. 5 per month as claimed. The company, as I believe, should not grudge this small payment which the management so generously offered to the employees of the Transport Section in the year 1953 when there was a general transfer of the section from the Head Office to Hide Road. This will take effect from the 25th of February 1964 when the reference was made by the Government of West Bengal.

This is my award.

Dictated and corrected by me,

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
8-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3237-I.R./IR/10L-112/64.—20th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 103-I.R./IR/10L-14(A)/63, dated the 11th January, 1964, the industrial dispute between Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Calcutta-43, and their workmen represented by Braithwaite Sramik Karmachari Union, 27/B Circular Garden Reach Road, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Samir Kumar Bardhan and three others, workmen of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Samir Kumar Bardhan and three others, workmen of Messrs. Braithwaite & Co. (India) Limited, 5 Hide Road, Kidderpore, Calcutta-43, against the aforesaid Company. (Case No. 149 of 1964 under section 33A.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal

The original reference out of which this present application under section 33A has arisen was made under Government Order No. 103-I.R./IR/10L-14(A)/63, dated 11th January 1964.

Four workmen Sarbasri Samir Kumar Bardhan, Sadhan Chandra Das, Hrishikesh Ghosh and Umapada Sarkar brought a joint complaint under section 33A of the Industrial Disputes Act complaining that Messrs. Braithwaite and Co. (India) Ltd., dismissed them in contravention of the provisions of section 33 of the Industrial Disputes Act. A reference had been pending before this Tribunal being 103-I.R., dated 11th January 1964, regarding dismissal of a driver, Aditya Ghosal. During the pendency of that reference the employer dismissed all the petitioners by a letter, dated 22nd January 1964. It was obligatory upon the company to apply for approval under section 33(2) (b) but no such application was made nor approval granted by the Tribunal. It is also obligatory upon the company to pay one month's wages to each of the workmen before dismissal but this provision was not complied with. Accordingly the petitioners came with a complaint before the Tribunal under section 33A of the Industrial Disputes Act complaining of the alleged contravention and inviting the Tribunal to decide upon the merits of the dismissal. The workmen state that the dismissal was unjustified.

The company filed written statement in reply to that of the workmen. The main contention is that the applicants are welders, working in the welding department. The reference before the Tribunal was in respect of dismissal of an individual workman, namely, Shri Aditya Ghosal who was a monthly paid substaff (driver) in the employment of the company. The applicants who were welders are not concerned in the dispute of Shri Ghosal. The application under section 33A is misconceived inasmuch as the applicants are not concerned workmen and as such it is not obligatory upon the company to apply under section 33(2) (b) for approval of the Tribunal. The applicants were guilty of misconduct and they were charge-sheeted and subsequently dismissed after fair and proper departmental enquiry.

Appearances of the parties are as follows :

For the Company : Shri J. N. Chatterjee.

For the workmen . Shri Ram Sen.

Findings

The primary objection raised is to the maintainability of the application under section 33A of the Industrial Disputes Act. The Company's stand is that the employer did not contravene the provisions of section 33 because no application under section 33 is necessa since the applicants are not concerned workmen with the meaning of the word "concerned" appearing section 33(2). The Tribunal need not therefore adju cate upon the complaint. I will consider this obj tion first. In my considered opinion the objection substantial and should prevail. The reference pendi before this Tribunal is admittedly the case of dismis of Shri Aditya Ghosal, a monthly paid sub-staff (driv in the employment of the company. The s question is whether the four applicants before who are workers of the welding departme are workmen concerned the dispute which pending in the reference within the meaning section 33(2) of the Industrial Disputes Act. T point is covered by several Supreme Court decisio Reliance is placed on behalf of the petitioners on t decision of the Supreme Court in the case of New Ind Motors Private Limited reported in 1960, I, L. L page 551. In that case the Hon'ble Supreme Cou held a view that the expression "concerned in suc dispute" should not be limited only to such of the wor men who are directly concerned with the dispute question and that the expression should include a workmen on whose behalf the dispute had been raise as well as those who would be bound by the awar which may be made in the said dispute. This was th view expressed by the Supreme Court in the reporte case. Subsequently however there are decisions of th Supreme Court which go to indicate that limitations ha been imposed on the word "concerned" to some extent In a case reported in F. L. R. 1962, Volume 5, page 377 (Upper Ganges Valley Electricity Supply Co., Ltd., Moradabad, versus Srivastava) it was held that the construction of section 23 of the Industria Dispute (Appellate Tribunal) Act is similarly worded as section 33 of the Industrial Disputes Act and that the application was not maintainable as the applicant was not a workman concerned in the appeal which related to an individual dispute of one employee In a subsequent decision the Supreme Court held as follows: It was in the case of Digwadih Colliery and Ramji Singh, reported in 1964 2, L. L. J. page 143. At page 144 the relevant portion of the discussion appears.

> "Even if the broader construction of 33(2) is adopte it is necessary to enquire what was th subject matter of Reference No. 60 of 195 The respondent's case set out in this appl cation appears to be that, because ther was reference No. 60 of 1959 pending betwee the appellant and some of its employee section 33(2) applied, but, unless it is know as to what was the nature of the dispu pending in the said reference, it woul plainly be impossible to decide whethe the respondent is a workman concerne within the meaning of section 33 (2 In his application the respondent has mad no averment about the nature of the sai dispute ; and so the tribunal was clearly i error in holding that the broad constructio of section 33 (2) automatically led to th conclusion that the respondent was th workman concerned and could, therefor claim the protection of section 33(2).

On the other hand, the applicant denied before the tribunal that the respondent was concerned in the said dispute and in its statement of case the appellant has clarified the position by stating that the dispute in Reference No. 60 of 1959 was on behalf of the Chaprasis and Watchmen of Jamadoba and Digwadih Collieries for withdrawal of their overtime wages, and the respondent is a clerk, grade III, and it is urged he could not be said to be a workman concerned with this dispute. As we have just indicated, even without this clarification, it was necessary that the respondent should have satisfied the tribunal by proving the nature of the dispute ending in Reference No.60 of 1959, before asking the tribunal to make a finding in his favour under section 33 (2) and in the absence of any such evidence, the tribunal was not justified in holding that section 33 (2) applied and had been contravened. That being our view, we do not think it necessary to consider whether the alleged contravention is proved."

Thus the respondent is a clerk of Grade III and is not a concerned workman in a dispute of Chaprasis and and Watchmen complaining of withdrawal of overtime wages.

In the instant case the workmen were welders working in the welding department cannot similarly be said to be workmen concerned in the dispute of a dismissal of a monthly-rated driver of the company. It is significant to note that the Supreme Court went into the question as to who are concerned workman in Digwadih Colliery case and if the contention of the applicants that all the workmen must be deemed to be workmen concerned in the pending reference was accepted it would not have been necessary for the Supreme Court to go into the nature of the dispute pending in the reference in question. On the authority of the above decision I hold that the applicants are not concerned in the dispute of Aditya Ghosal, a driver, which was pending before the Tribunal.

That being my finding, it would be needless to enter into the merits of the case. The only way left to the applicants is to approach the Labour Department, Government of West Bengal, for a reference under section 10 of the Industrial Disputes Act.

This is my finding and award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
7-7-1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3239-I.R./IR/13L-15/64.—20th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4694-I.R./IR/13L-15/64, dated the 7th October 1964, the industrial dispute between Messrs. The Statesman Ltd., 4 Chowringhee Square, Calcutta-1, and their workmen represented by the Statesman Staff Association, 177B Acharyya Jagadish Bose Road, Calcutta-14, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Statesman Ltd., 4 Chowringhee Square, Calcutta-1, and their workmen represented by the Statesman Staff Association, 177B Acharyya Jagadish Bose Road, Calcutta-14. (Case No. VIII—309 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Indstrial Tribunal

Appearances :

For Statesman Ltd. : Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam and Co., Solicitors.

For Statesman Staff Association : Shri Nikhil Ranjan Roy, Advocate

By Order No. 4694-I.R./IR/13L-15/64, dated Calcutta, the 7th October 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. The Statesman Ltd., and their workmen represented by the Statesman Staff Association for adjudication regarding the issue contained in the order of reference.

Issue

1. Whether the termination of service of Shri N. F. Manuel is justified ? What relief, if any, is he entitled to ?

This is a reference under section 10 of the Industrial Disputes Act in which the issue involved is the termination of service of Shri N. F. Manuel, a clerk working in the establishment of Messrs. Statesman Ltd. His service was terminated on 4th February 1963. He preferred an appeal on 8th February 1963 to Mr. Harris, the Chief Administrative Officer of the establishment. The appeal failed and the decision was communicated to Mr. Manuel on 13th February 1963. On 2nd April 1963, one Union named Federation of Printing Press Union took up the cause of Manuel. Locus standi of that Union was challenged at the conciliation proceedings. The Federation took up the cause of Manuel

on the basis of an authority executed by seven workmen of the company on 23rd March 1963. Subsequently on 1st October 1963, a Union was formed and registered by some workmen of this establishment known as Statesmen Staff Association. The Staff Association took up the cause of the dismissed workman on 7th October 1963. After conciliation Government made the reference on 7th of October 1964 and the workmen are represented by the Statesman Staff Association in this reference. These are the relevant facts which will be necessary for our present purpose.

The company filed written statement in which the impugned reference is challenged as invalid on the ground that the dispute referred is not an industrial dispute within the meaning of section 2(k) of the Industrial Disputes Act. Paragraph 3 of the written statement of the company is relevant for that purpose. It is contended that the Statesman Staff Association was not in existence when the service of Manuel was terminated. Manuel is not a member of the Statesman Staff Association. The Staff Association is therefore a Union which is not competent to represent the workmen of this establishment. Moreover the Association has no representative capacity from the employees of this company. Substantial number of such employees do not subscribe to the membership of this Union. At the relevant time when the employee was dismissed, i.e., on 4th February 1963, there had been in existence one Union for clerks, namely, Statesman Clerical Staff Union which represented the clerical staff. There was another Union known as Statesman Employees Union which represented other categories of workmen. None of these Unions espoused the cause of Shri Manuel. A preliminary objection is accordingly raised by which the reference is impugned as invalid.

There is a second preliminary objection that Manuel called at the office on 28th February 1963 and collected all his dues including one month's salary in lieu of notice and executed an appropriate receipt in full and final settlement of all his claims upon the company. In view of that the present reference is invalid as there is no dispute pending in respect of the termination of service of Manuel.

These are the two preliminary issues pressed and preliminary hearing was given in respect of the same. I will take up the first point, namely, the question of industrial dispute first.

The onus of proof is upon the Union. The Union claimed that it is an industrial dispute and the onus of proving the same lies upon it. I may refer to one case in this respect reported in 1965, 1, L. L. J. page 489. At page 496 this point has been discussed. It is for the workman to show that his cause has been sponsored by his Union or by a number of workmen of his class. Let us see whether the onus in this respect has been discharged. I have already set-forth the relevant facts. Shri Manuel was a clerk in the Statesman Limited. He was discharged on 4th February 1963. On that day Statesman Staff Association had no existence. Manuel could not have been a member of that Union at that time. He is not now even a member of that Union. This fact is admitted by the Union Vice-President Shri Tinkari Nath who admitted that Manuel is not a member of Statesmen Staff Association. He further admitted that it might be that none of the workmen listed in the membership register of the Union is a clerk in the establishment of Statesman Limited. The clerical staff of the establishment admittedly has a Union all along. It is known as Statesman Clerical Staff Union. This is the evidence of Sunil Kanti Guha Thakurta. That Union which is a Union of clerks did not sponsor the case of Manuel. Now the question is whether the Statesman Staff Association is a Union to which Manuel belongs or this Union has a representative capacity from workmen of this establishment. The law in this point had been elaborately discussed in the judgement reported in 1965, 1, L.L.J. 668. The Hon'ble Chief Justice Shri P. B. Gajendragadkar and his companion Justices of Supreme Court analysed section 2 (k) of the Industrial Disputes Act and the limitations introduced by the decisions of the Supreme Court in interpreting the effect of that section. At page 671 it has been observed as follows :

> "A complaint against wrongful dismissal should therefore be the subject-matter of reference, provided the workmen acting collectively take up the case of the dismissed employee and contend that the dismissal is unjustified or wrongful. It is on those grounds that this Court has held that an individual dispute arising from an alleged wrongful dismissal of an employee can be validly referred under section 10 only if it is supported by the Union of the workmen to which the dismissed employee belongs or by a group of his co-employees."

The Union can espouse the cause of dismissed Manuel provided Manuel is a member of that Union. In the instant case Manuel is not a member of that Union and when Manuel was dismissed this Staff Association had no existence whatsoever. A proposition is canvassed by Shri Nikhil Ranjan Roy, Advocate on behalf of the Staff Association, that when the Union takes up the case, it is not incumbent upon the Union to show its representative capacity and it would be enough to convert an individual dispute into an industrial dispute. Since Manuel was never a member of that Union, there is no force in that argument. It is not a Union to which Manuel belongs. It is still incumbent upon the Union to prove its representative character. None of the workmen of Statesman Limited was examined before me. There is not a single workman who comes to the box and says that he is a member of Statesman Staff Association or that the fellow workers of Manuel are espousing the cause of Manuel. The membership register Ext. 4 has been filed which shows a list of 62 workmen but the Vice-President of the Union Shri Tinkori Nath who is the only witness of the Union does not know any one of the list and he cannot say if the listed persons are workers of the Statesman Limited. He admits in evidence that he did not know anyone person of the membership register of the Staff Association personally. The list was handed over to him by the Secretary Shri Choudhury. It is only to be expected that Shri Choudhury would have knowledge about the actual membership. Shri Choudhury did not come to the box to depose in this case. It will appear from the evidence of Shri Sunil Kanti Guha Thakurta, Assistant in the Personnel Department of Statesman Limited, that there are 251 clerks and 900 other workmen in the establishment. There are two Unions, one for the clerks and another

for the other categories of workers. The Staff Association according to Shri Guha Thakurta commands only 5 or 6 members but none from the clerical staff. The Vice-President of the Union cannot say that any clerk of this establishment is a member of this Union. In view of the fact that there are two other Unions, one for the clerical staff and another for the other categories and in view of the fact that actual membership of Statesman Staff Association could not be proved before the Tribunal, I am compelled to hold that this Union has no representative capacity. As has been observed in the judgment of Supreme Court referred to above (1965 I. L.L.J. 668) that in order that a dispute between a single employee and his employer should be validly referred under section 10 of the Act, it is necessary that it should have been taken up by the Union to which the employee belongs or by a number of his fellow workmen. In the instant case I have already held that the Union is not competent to take up the case of dismissed Manuel for the reasons given. It is still however open for the workmen to prove that a group of his fellow workmen had taken up his cause. Manuel did not give evidence himself. None of his fellow workmen was examined to prove that his cause have been taken up by a number of fellow workmen. There is no document either to prove that his case have been sponsored by a group of his fellow workmen.

The instant case is not one in which the individual dispute is sponsored by a trade union of which Manuel is a member. Had it been sponsored by such a union of which he is a member, that membership in the trade union must have been anterior to the date of the dispute and not subsequent to it, i.e. if the workman had been dismissed on a particular date and he became a member on a subsequent date that trade union could not have converted his dispute in respect of the dismissal into an industrial dispute. On this point a case reported in F. J. R., volume XXIII, page 209 has been cited. Since in the present case the cause is not sponsored by a trade union of which Manuel is a member that case law loses its importance. In the instant case the workman has failed to prove that the cause of his dismissal had been supported by a union to which he belongs or by a group of his co-employees, either of them being the pre-conditions for converting an individual dispute into an industrial dispute. The Statesman Staff Association has no representative character to represent the workmen of the Statesman Limited. The reference is accordingly invalid on that ground alone.

I will now turn to the second preliminary objection. Manuel's service was terminated on 4th February 1963. His appeal failed on 13th February 1963. Thereafter he collected his dues from the Company. He not only collected the arrears of pay but also his salary for the notice period. It will appear from Ext. D that he accepted one month's salary in lieu of notice, his arrear pay, some special payments, etc. Now the question is whether by this acceptance he is debarred from claiming any relief under this reference. On this point the law is laid down in a case reported in 1956, I, L.L.J. page 49. It is a decision of the Labour Appellate Tribunal. I may quote the following paragraphs of the judgement: It has been repeatedly held by our Tribunal that:

> "Considering the unequal position between an employer and a needy employee, acceptance by a workman of notice wages and wages due to the date of termination of service could not be a bar to get any relief by way of reinstatement, unless it is proved that the acceptance was voluntary and made with full knowledge of its consequence upon the dispute. In this case, there is nothing to show that they have accepted payment voluntarily with such knowledge as to present or estop them from disputing the propriety of the discharge.

In the instant case the acceptance may be voluntary as will appear from the letters written by Manuel to the Company Exts. E and E(1). In those two letters Manuel demanded payment of his dues as he was no longer in service and he had intention of leaving the the country. From those two letters I may conclude that the acceptance was voluntary but there is no evidence that he accepted the payment with full knowledge that by such acceptance he would be prevented from disputing the propriety of his discharge. There is no such evidence to impute such knowledge as to the consequences of the acceptance on the part of Manuel. He never expressed any where that he was giving up his right of challenging his discharge or that he accepted the payment in settlement of the discharge. From the acceptance itself I cannot therefore conclude that Manuel is debarred from claiming reinstatement or he is estopped from claiming reinstatement in view of his acceptance of all payments up-to-date. The objection on the ground will fail.

In view of the finding I have recorded with due regard to the first preliminary objection that Statesman Staff Association has no representative character and it is not competent to take up the cause of the workman, the reference must be held to be invalid. On this preliminary point the reference fails and this is my award.

Taken of my dictation and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
10-7-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3287-I.R./IR/15L-10/64.—27th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2593-I.R./IR/15L-10/64, dated the 3rd July 1964, the industrial dispute between Messrs. Agnihotra Oil Mill (P) Ltd., 37/1 Canal West Road, Calcutta-4, and their workmen represented by Employees' Association, 1 Jay Bhattacharyya Lane, Calcutta-3, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Agnihotra Oil Mill (P) Ltd., 37/1 Canal West Road, Calcutta-4, and their workmen represented by Employees' Association, 1 Joy Bhattacharyya Lane, Calcutta-3 (Case No. 187/64).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company: Shri A. Sarkar, an officer of the Association of Manufacturers and Traders.

Present for the Association: Shri Panchanan Bhattacharya, President of the Association.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government of West Bengal, Labour Department, Order No. 2593-I.R./IR-15L-10/64, dated the 3rd July 1964 for adjudication upon the following issue:

1. Whether the termination of employment of Shri Ramdhan, Shri Sasadhar Das and Shri Gazi Koiri is justified? To what relief, if any, are they entitled?

After receipt of the reference from the Government on 6th July 1964, usual notices were isued to the parties concerned fixing 25th July 1964 for their appearance and for filing of the written statement by the Union. The Union appeared and filed its written statement on 23rd July 1964. The Company entered appearance on 25th July 1964 and time was allowed till 13th August 1964 for filing written statement by it. The Company again took time for filing written statement and ultimately filed its written statement on 29th August 1964. After several adjournments on the prayer of the parties, the case was fixed for hearing on 15th July 1965. On that date the parties put in a joint petition of compromise stating therein that the dispute between them had been amicably settled out of Court and prayed for making an award in terms of the petition of compromise. The Company has agreed to give employment to the workmen concerned within a month from the date of publication of the award in the "Calcutta Gazette" and also to make an ex-gratia payment of one month's wages to them. The terms of compromise appear to be fair and reasonable, and I am satisfied that there has been a bona fide settlement of the dispute between them. In the result, I pass a 'no dispute' award in terms of the petition of compromise which do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
19-7-65.

Annexure A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of the dispute

Between

Messrs. Agnihotra Oil Mill (P) Ltd. of 37/1 Canal West Road, Calcutta-4

And

Their workmen, represented by the Employees' Association of 1, Jay Bhattacharya Lane, Calcutta-3

And

In the matter of G. O. No. 2593-I.R./IR-15L-10/64 dated 3rd July 1964.

The humble petition of compromise
Most respectfully sheweth:

That the case has been settled between the parties out of Court

That the workmen concerned in the dispute Sarvasree Sasadhar Das, Gazi Koiri and Ramdhan Koiri will be given work by the Company within a month from the publication of the Award in the "Calcutta Gazette".

That the workers concerned will be paid one months' wages as ex-gratia amount and they will not make any further claim for the period of their non-employment

That if any worker fails to join within a month after the above period he will not get any benefit of employment in this regard.

That this settles the dispute pending adjudication and an Award be given in the above terms.

For the workmen :
Panchanon Bhattacharya,
President, Employees' Association.
15-7-65.

Sasadhar Das.

For the Company:
Banamali Dhawn.
15-7-65.
A. Sarkar.
15-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Birbhum Area

(Base-year 1951 =100)

Items	Weight	December 1964	January 1965	February 1965	March 1965
Food	69.26	156	157	155	155
Fuel and Lighting	5.36	100	101	102	102
Clothing	6.28	90	95	95	95
Miscellaneous	17.10	127	124	124	124
House Rent	2.00	100	100	100	100
Combined Index	100.00	143	143	142	142

The Index number for Birbhum area remained steady at 143 in January 1965 in comparison with the previous month and then dropped by 1 point to 142 in February 1965, and remained steady at the same Number in March 1965. The fall in February 1965 was due mainly to the reduction in the prices of rice, all varieties of dal, gur, mustard oil, potato, brinjal and onion.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

Registered No. CL201

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 21] THURSDAY, AUGUST 12, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3293-IR/IR/13L-35(A)/64.—28th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6806-IR/IR/13L-35(A)/64, dated the 19th December 1964, the industrial dispute between Messrs The Indian Press (Private) Ltd., 93A Dharamtalla Street, Calcutta-13 and their workmen represented by the West Bengal Press Workers' and Employees' Union, 84/1A Bepin Behari Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs The Indian Press Private Ltd., 93/A Dharamtalla Street, Calcutta-13 and their workmen represented by the West Bengal Press Workers' and Employees' Union, 84/1A Bepin Behari Ganguly Street, Calcutta -12, (G.O. No. 6806-I. R., dated the 29th December 1964). (V III 2/65)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M. A., LL. B., Judge, Fourth Industrial Tribunal.

For the Union : Shri Biswanath Ash, Advocate.

For the Company : Shri B. K. Mukherjee, Advocate.

This is a reference under section 10 of the Industrial Disputes Act over disputes between Messrs The Indian Press (Private) Ltd. (hereinafter referred to as the Company), 93/A Dharamtalla Street, Calcutta-13, and their workmen represented by the West Bengal Press Workers' and Employees' Union (hereinafter described as the Union), 84/1A Bepin Behari Ganguly Street, Calcutta-12, arising out of the Government of West Bengal, Labour Department, Order No. 6806-I.R./I.R.-13L-35(A)/64, dated the 29th December 1964. The issues in the order of reference are as follows :

1. Whether Shri Subodh Chandra Das Gupta is a senior clerk ? To what scale of pay is he entitled since his appointment ?

2. Whether Shri Suresh Chandra Sircar is a Lino-in-charge ? To what pecuniary benefits, if any, is he entitled since his appointment?

In short, the case of the union mentioned in its written statement is that Shri Subodh Chandra Das

Gupta having retired since after the reference and collected from the company all his dues, the Union is not interested in the Issue No. 1 and that the union does not press the said issue. It has been prayed that a no dispute award may be passed in respect of this issue. With regard to Issue No. 2 it has been stated that in 1935 Shri Suresh Chandra Sarkar entered into the service of the company, that he was promoted to the post of Lino Operator in 1936, that in 1944 he was promoted to the post of Lino-in-charge being put in charge of the Lino and the Composing Departments of the company, that in 1946 the company promoted Shri Sarkar to the post of Section Holder, Composing and Lino Departments and that since he has been continuing in that post. The union says that according to the Omnibus Press Award of 1948 Shri Sarkar is entitled to be placed in the incremental scale of Rs. 200—5/2 —225. It has been alleged that in spite of representation the company has refused to put him in that scale. It has been prayed from the side of the union that Shri Sarkar may be designated as Section Holder of Lino and Composing Departments and that he may be fitted in a suitable stage of the scale of Rs. 200—225.

The Company has filed a written statement denying the allegations made by the union. It has been stated that the reference is not maintainable and that tee matter in any case might have been referred to the Labour Court under section 33C (2) of the Industrial Disputes Act. The case of the company is that Shri Sarkar was taken in as an Apprentice in 1935 and ultimately he was appointed an Operator in 1947. He was not promoted to the post of Lino-in-charge and he was never put in-charge of Lino and Composing Departments of the company. He continued in the post of Lino Operator till May 1948 and then he worked as senior Lino-Operator up to November 1950. On account of failing health of Shri Sarkar and at his representations the management gave him the post of an office assistant in December 1950. In April 1951, Shri Sarakar was given the post of Section Holder Composing Department. The company has denied that Shri Sarkar was promoted to the post of Section Hol ler, Composing and Lino Departmens. It has been further stated that the Omnibus Press Award of 1948 has ceased to have any force after one year from the date of the award. The union, according to the company terminated the said award by notice. The Company has stated that Shri Sarkar was given the Service Card and he accepted his position as Section Holder, Composing and raised no objection to his designation or appointment. The company has fuather submitted that this Tribunal has got no jurisdiction to consider the claim of the scale of Rs. 200—225 for the post of section holder as the order of reference does not mention it in the issue.

The union has examined three witnesses on its side and got some documents exhibited in this case. The company has examined two witnesses and several documents have been exhibited on its side.

With regard to Issue No. 1 the Union has unequivocally and clearly stated in its written statem nt that Shri Subodh Chandra Das Gupta having retired in the meantime and collected all his dues from the company, neither the Union nor Shri Das Gupta is interested in the issue. The Union has stated that it does not press the issue No. 1 and prayed for a no dispute award. At the subsequent stage, however, a petition was filed by the Union for submission of an additional written statement in respect of issue No. 1. I heard the learned lawyer who moved the application and the Company. On the date of hearing nobody was present on the side of the Union and Shri Ash had no authority from the Union to move that application. Shri Ash was being instructed by Shri Das Gupta himself. I am satisfied that the prayer for additional written statement in order to support the case of Shri Das Gupta was not genuine and that the Union was not interested in it. I am not satisfied that there is any reasonable ground for submitting additional written statement. It appears that Shri Das Gupta was personally interested and that the Union was not interested in the Issue No. 1. Moreover, admittedly Shri Das Gupta at the time of retirement received all his dues from the Company including his retiral benefit of Provident Fund without any objection. In these circumstances, I find that there is no dispute with regard to this issue at present.

The issue No 2. is as follows :

> Whether Shri Suresh Chandra Sircar is a Lino-in charge ? To what pecuniary benefits, if any, is he entitled since his appointment?

First of all, I shall deal with the law point raised from the side of the Company. It has been first submitted by the Company that the present reference under section 10 of the Industrial Disputes Act should not have been sent to this Tribunal. The reason, according to the Company, is that the Union should have rsised a dispute for computation under section 33C (2) of the Industrial Disputes Act. I cannot accept this contention. First of all, there is no award or order in favour of Shri Sarkar giving any benefit to him so that there might be any opportunity for computation of such benefit accrued to him under the award in terms of money The Omnibus Press Award fixed some grades for some categories of workmen. In the present case the Union wants to say that Shri Sarkar belongs to a particular category of workmen and that he should accordingly get his wages according to the grades and scales of pay fixed by the Omnibus Press Award. The Company denies that Shri Sarkar belongs to such category as claimed by him. Therefore, it has got to be decided as to whether Shri Sarkar belongs to a particular category of workmen as claimed by the Union. Unless an award is passed deciding the status of Shri Sarkar no question of any benefit being computed in terms of money can arise. In the present reference the issue is whether Shri Sarkar belongs to a particular category of workmen and whether as such, he is entitled to any benefit. In these circumstances I hold that the contention raised from the side of the Company is unacceptable. The reference under section 10 of the Industrial Disputes Act, is, therefore, maintainable.

The next point canvassed from the side of the Company is that the Omnibus Press Award of 1948 has ceased to have any effect after one year from the date of the said award, and consequently the claim of the Union is not maintainable because the claim of benefits is based upon the said award of 1948. The Omnibus Press Award has been marked Ext. 4. It is dated 28th April 1948. In the order of the Government itself it was clearly stated in Ext. 4 that the award

would remain in force for a period of one year with effect from the date of the order. Admittedly, before the present amendment the award was to remain in force for a year according to the provision of the Industrial Disputes Act at the time when the award was passed. Another award was passed by the Industrial Tribunal on 1st February 1951. That has been marked Ext. 4(a). At the time of hearing, however, the Union wanted relief under this award. At page 489 in Ext. 4(a) it is clearly stated that the award of 1948 had ceased to have any force after a year. Admittedly as the award of 1948 became dead after a year, there was necessity of another award and consequently Ext. 4(a) was passed. However there is no manner of doubt that the Union can not get any benefit on the basis of the award of 1948 as it has no force now. For this reason, however, it cannot be contended from the side of the Company that no benefit can be given to Shri Sarkar if he is entitled to the same on the basis of the claims made in the issue No. 2. The parties may make different claims but the Tribunal will decide what benefit can be awarded, if at all, according to the circumstances and the present law irrespective of the demands made by the parties. This is not an instance of any third party's case. The case of a party includes the collection of facts on the basis of which any relief is claimed. In the present reference the story of the Union is that Shri Sarkar is a Lino-in-charge and the order of reference empowers the Tribunal to see if Shri Sarkar is entitled to any pecuniary benefit on the basis of the story that he is a Lino-in-charge. I am, therefore, to see in the present reference whether the status of Shri Sarkar as claimed by the Union is proved and in case the status is proved, whether Shri Sarkar is entitled to any pecuniary benefit. In this view of the matter, I hold, that it cannot be stated that the Tribunal will refuse to decide the first part of Issue No. 2 although the Omnibus Press Award of 1948 is not in force.

The next question that arises for consideration is whether Shri Sarkar is a Lino-in-charge. The first part of Issue No. 2 is "Whether Shri Suresh Chandra Sarkar is a Lino-in-charge ?" In paragraph 7(b) of the written statement it has been stated by the Union that Shri Sarkar was promoted to the post of Lino-in-charge in 1944 and that he was put in charge of the Lino and Composing Departments of the Company. Duties of Shri Sarkar have been mentioned in paragraph 7(c). According to the Union Shri Sarkar's dues were (i) over-all supervision of the work in the Lino and Composing Departments, (ii) distribution of work to the Lino Operators and to the Compositors, (iii) writing in the book kept for the purpose a daily report of the work done by the respective Lino Operators and the Compositors, and (iv) handling outside customers, discussing with them about their printing jobs, fixing the dates of delivery of 'proof', Lino or hand-composed and all works incidental thereto. P.W. 1 has stated that in 1944 he was appointed Lino Section Holder, that he was to distribute the works of Lino Department and that he was to get those works executed. He has further added that after some months he was also to look after the Composing Department. He wants to say that Lino Department and Composing Department are separate. In his evidence he continued to say that in 1946 he was designated as Section Holder, Lino and Composing Departments. He has denied the suggestion that he wasappointed Section holder, Composing, in 1951. From the reading of paragraph 7 of the written statement of the Union, it is clear that this office of Section Holder is superior to the post of Lino-in-charge. The Union wants to say in the written statement that in 1946 Shri Sarkar was promoted to the post of Section Holder from the post of Lino-in-charge. Ext. B is the copy of the letter, dated 14th March 1953, written to Shri Sarkar by the Company. It is clear from the reading of this letter that in a letter, dated 9th March 1953, Shri Sarkar wanted to describe himself as Section Holder of both Composing and Lino. The Company took serious objection in Ext. B and denied that Shri Sarkar was ever Section Holder, Lino. P. W. 1 has stated that he replied to Ext. B and that he did not keep any copy of that letter. I cannot believe him when he says that he replied to the letter, Ext. B. He has produced a copy of the letter written to the Company, dated 28th April 1953. Naturally Shri Sarkar was very keen to keep copies of his letters. No copy to the letter of Ext. B has been filed and I hold that no such reply was given. Ext. D shows that the Company on the application of Shri Sarkar for increment of his pay replied that Shri Sarkar was getting the maximum salary in the post of Section Holder, Composing, but still without prejudice allowed an increment of Rs. 5. P. W. 1 has stated that he gave a reply to the letter, Ext. D, and that the copy of the reply is with the Union. The copy has not been filed before this Tribunal and I cannot accept that Shri Sarkar gave any reply to this letter, Ext. D. Ext. H is the Service Card of Shri Sarkar who received a duplicate Service Card giving his signature on Ext. H. In this Service Card the designation of Shri Sarkar has been described as Section Holder, Composing, in the Department "Lino and Composing". Shri Sarkar in his evidence has stated that he objected to the Service Card with regard to the date of his joining the service but not in respect of his designation. The date of the Service Card is 1st January 1962. P. W. 1 has stated that he lodged a complaint in writing regarding his designation during the period from 1953 to the 1st of January 1962. The copies of the alleged written complaints have not been filed before this Tribunal and I hold that Shri Sarkar did not raise any objection regarding his designation mentioned in the Service Card simply because he knew that he had been properly designated in the Service Card. Shri Sarkar wants to say that there are two departments, namely, Lino and Composing, and that he was the Section Holder of both the departments. The Service Card shows that there is only one department--Lino and Composing, and it is clear that a section is a part of the department. If really there were two departments, there would have been no occasion for Shri Sarkar to be Section Holder of Composing Section alone. It is significant to note that in Ext. 1 Shri Sarkar did not raise any objection regarding his designation. The Company has filed Factory Attendance and Pay Registers for several years. They are marked Ext. L series. Ext. L(1) shows that Shri Sarkar was an office assistant till March 1951. His name has been entered under the heading 'office assistant'. Shri Sarkar received his salaries against his name every month. Ext. L(2), another Register, shows that in April 1951 his name was placed under the designation In-charge Operators and Section Holder, Composing Department. He received payment of his salary against his name. Ext. L(6), the Payment Register, also shows that even in 1955 and 1956 Shri

Sarkar received his wages against his name described as Section Holder, Composing and Lino Departments, Ext. L(8), the Payment Register, also shows that even in 1958 Shri Sarkar received his salary giving his signature against his name described as Section Holder of Composing and Lino Department. As I have already stated, even in January 1962, he did not raise any objection regarding his designation when he got the Service Card although he raised specific objection regarding the entry relating to the date of his joining the service of the Company. Shri Sarkar in his evidence has stated that the Attendance and Pay Register produced before this Tribunal bear his signatures knowing the contents of the Registers, marked Exts. L to L(8). He has, however, added that he does not admit the particulars written in the Registers. At the same time he has stated that he lodged written protest to the Company against the entries of the Registers and that he has copies of the written protest with him. Curious to note that no such copy has been filed before this Tribunal showing that he ever protested regarding the wrong entries or particulars appearing in the Registers, Exts L to L(8).

The Union relies upon Ext. 3, the Statement of Account regarding Provident Fund of Shri Sarkar. The first page of this Exhibit relates to the accounts at 31st March 1952. Under name of Shri Sarkar he was described originally as Lino-in-charge. Of course, from the next page onwards for subsequent years he has been described as Section Holder, Composing. It has been admitted from the side of the Union by Shri Ash, the Learned Advocate, that there is nothing in writing to show that Shri Sarkar was ever Lino-in-charge except the designation given on the first page of Ext. 3 which, of course, was struck out in 1963. How the mistake in Ext. 3, kept in has been explained by O.P.W. 1, Shri Jitendra Bose, who was the Assistant Manager of the Press at the relevant time. He has, of course, retired in the meantime. Ext. J in the letter written by O.P.W.1 to the Accountant of the Press. This is dated 11th March 1953. O.P.W.1, it is clear from Ext. J, got a report from Shri Sarkar regarding the entry Lino-in-charge and as it was a mistake, he asked the Accountant to explain. The Accountant, it is admitted, is now dead. The Accountant gave a reply to the letter and that reply has been marked Ext. K, written on the same day. In this letter the Accountant expressed regret and stated that the mistake was due to oversight and that the correct designation ought to have been "Section Holder of Composing Department". The Accountant asked Shri Sarkar to return the Provident Fund Book for necessary correction. I hold that Exts. J & K are contemporaneous documents and they are genuine and not manufactured. In no Book of Accounts of the Company Shri Sarkar has been described as Lino-in-charge. O.P.W.1 gave his initial after correcting the designation of Shri Sarkar and there was a date. That date has been tampered with by Shri Sarkar with a different ink. However, it appears from the documentary evidence as supported by the evidence of O.P.W.1 and O.P.W.2 who are necessary important and reliable witnesses to hold that Shri Sarkar was never a Lino-in-charge and that he was Section Holder, Composing of the Lino and Composing Departments, which has two sections, namely, Lino and Composing. According to the story of the Union Shri Sarkar was Lino-in-charge in 1944 and thereafter he was promoted to the higher post of Section Holder, Composing and Lino Departments in 1946. Naturally Ext 3, when Shri Sarkar was designated, though wrongly as Lino-in-charge, he reported the matter to O.P.W.1 and it was rectified to describe Shri Sarkar as Section Holder, Composing, and subsequently Shri Sarkar himself accepted the position because he never raised any objection when he was described Section Holder, Composing, in the Provident Fund Book for subsequent years. According to the Union also Shri Sarkar could not have been Lino-in-charge in 1952 as mentioned in the 1st page of Ext. 3. It was clearly a mistake due to over-sight. The Registers of Wages and Attendance also described Shri Sarkar as Section Holder, Composings throughout. He was never described as Section Holder, Lino or Section Holder, Lino-Mono. I have given my best consideration to the facts and circumstances of this case and also the evidence and I am satisfied that Shri Sarkar was never Lino-in-charge at any point of time and that he was appointed Section Holder, Composing, in April 1953. Since then Shri Sarkar has been working as such. I am also satisfied that before his appointment as Section Holder, Composing, he was an office assistant and before he was appointed an office assistant, he had been working as senior Lino Operator.

The next question is whether Shri Sarkar will get any benefit in the present reference. According to my findings Shri Sarkar was never a Lino-in-charge and consequently Shri Sarkar is not entitled to any relief. Shri Ash on behalf of the union has submitted that the Issue No. 2 as framed by the government is not happy because the Union has claimed the grades of Rs. 200-225 on the ground that he was the Section Holder, Lino-Mono Department, because special grade has been fixed for such Section Holder. This reference has not authorised me to enquire whether Shri Sarkar was the Section Holder, Lino-Mono Department. The evidence shows that Shri Sarkar was Section Holder, Composing Department and it is clear that he is getting the maximum pay in the scale of pay fixed for Section Holder, Composing Department. Admittedly, the company has no Lino-Mono Department. O.P.W.1 has stated that Lino Department is quite distinct from Lino-Mono Department and that the company has no Lino-Mono machine. This point has not been challenged by the union. It is clear, therefore, that Shri Sarkar was never a Section Holder, Lino-Mono department, and therefore, he cannot claim the grades and scales of Rs. 200-225 as mentioned in the awards of 1948 and 1951. I have considered the evidence of P.W.1, P.W.2 and P.W.3 and I do not rely upon them for want of reliable and acceptable corroboration.

Lastly, Shri Mukherjee for the company has submitted that this Tribunal has no jurisdiction to decide if Shri Sarkar is Section-in-charge because in the order of reference the point for decision is whether Shri Sarkar is Lino-in-charge. I cannot accept the contention of Shri Mukherjee. Of course, according to the order of reference I am to decide whether Shri Sarkar was or is Lino in-charge but in this connection I am to see what the actual designation or position of Shri Sarkar is in the company. The company admits or, rather, the company's case is that Shri Sarkar is Section-in-charge, Composing and the company challenges the suggestion of the union that Shri Sarkar was ever a

Lino-in-charge. I am, therefore, to see what the real fact is. I am to decide whether Shri Sarkar is Section-in-charge as alleged by the Company or whether he is Lino-in-charge as alleged by the Union. In this case, therefore, I have considered the evidence and the circumstances of this case and I find that Shri Sarkar was never a Lino-in-charge and that he is Section Holder, Composing. As Section Holder, Composing, Shri Sarkar cannot claim the scale of Rs. 200—225 and he cannot get any pecuniary benefit.

In the result, the claim of the union fails and the reference is decided against the workmen and in favour of the company. No relief can be given to the workmen.

Dictated and corrected by me.

R. BHATTACHARYA.
Judge.

R. BHATTACHARYA, Judge.

The 19th July 1965. Fourth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE,
Asstt. Secy.

No. 3341-I.R./IR/11L-134/64.— 31st July 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 1792-L.R./IR/11L-134/64, dated the 11th May 1964, the industrial dispute between Messrs. Narkeldanga Roller Flour Mills, 17-4 Canal West Road, Calcutta-9 and their workmen represented by the Narkeldanga Roller Flour Mills Workers' Union, 1/1 Bipradas Street, Calcutta-9 and the West Bengal Flour Mills Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Narkeldanga Roller Flour Mills, 17-4 Canal West Road, Calcutta-9 and their workmen represented by the Narkeldanga Roller Flour Mills Workers' Union, 1/1 Bipradas Street, Calcutta-9 and the West Bengal Flour Mills Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4, referred under G. O. No. 1792-IR/IR/11L-134/64, dated the 11th May 1964. (Case No. VIII-27/64).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri P. BASU, Bar-at-Law, Judge,
Sixth Industrial Tribunal.

Appearances :

Present for the Narkeldanga Roller Flour Mills Workers' Union	Shri Madan Saha, Advocate.
Present for the West Bengal Flour Mills Mazdoor Congress	Shri N. J. Burman, General Secretary of the Union.
Present for the Company	Shri Mahadev Ghosh, Advocate with Shri S. K. Biswas, Manager.

The Government of West Bengal, by Order No. 1792-I.R./IR/11L-134/64, dated 11th May 1964, had referred to this Tribunal for adjudication the following industrial dispute between Messrs. Narkeldanga Roller Flour Mills, 17-4 Canal West Road, Calcutta-9, and their workmen represented by the Narkeldanga Roller Flour Mills Workers' Union, 1/1 Bipradas Street, Calcutta-9 and the West Bengal Flour Mills Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4.

Issue

1. Whether the termination of services of the five workmen named below is justified?

(1) Shri Sonakar Das,
(2) Shri Kedar Goala,
(3) Shri Rambhuj Mali,
(4) Shri Bhirgu Goala,
(5) Shri Vikari Routh.

What relief, if any, are they entitled to?

After the service of the usual notice, the Narkeldanga Roller Flour Mills Workers' Union, which represents the workmen Sonakar Das, Kedar Goala, Bhirgu Goala and Vikari Routh, had filed written statement and the West Bengal Flour Mills Mazdoor Congress which represents the workman Rambhuj Mali, had also filed a separate written statement. The employer had also filed written statement. In the written statement filed by the Narkeldanga Roller Flour Mills Workers' Union, it has been stated that the Union had been registered on 22nd March 1960 under the Indian Trade Union Act, that the Company employs about 110 workman including 80 operators, that there are certain written conditions of service and there are also some unwritten rules like giving employment to son or other relative on the retirement of a person. It is further stated that Shri Sonakar Das was appointed as a cleaner of the Company on or about 1st September 1962 on the retirement of his father Shri Biru Das, a cleaner, on 31st August 1962, that Shri Rambhuj Mali was appointed as a packer of the Wheat Products of the Company on or about 1st February 1963 on the retirement of his father Shri Muneshar Mali, on 31st January 1963, that Shri Kedar Goala, who is another packer of the Wheat Products

was appointed on or about 16th August 1963 on the retirement of his father on 15th August 1963, that Bhirgu Goala was appointed as a Bran packer of the Company on or about 16th August 1963 on the retirement of his uncle Shri Mangal Goala on 15th August 1963, and that Vikari Routh was appointed on 4th August 1963 as a cleaner. These workmen were working in the permanent vacancies without any break but the Company had verbally terminated the services with effect from 1st February 1964. The Union made a representation to the Company before the said termination of their services, stating that according to the rules of the Company, six months service of any workman qualifies him for permanency and as such, the workmen should be made permanent and all benefits available to permanent hands should be given to them. However, in view of the illegal and unjustified action of the Company, the Union gave a strike-notice on 6th February 1964 demanding the reinstatements and all back wages of these workmen with a copy to the Labour Directorate for intervention. Shri A. C. Roychowdhury, Conciliation Officer, had convened joint conferences on 14th February 1964 and 20th February 1964, but the Company did not attend. Under the circumstances, the Union had prayed for reinstatement with continuity of service and full back wages including bonus. The written statement which has been filed by the West Bengal Flour Mills Mazdoor Congress is similar to the written statement filed by other Union. Therefore, it is not necessary to repeat what has already been stated.

In the written statement which has been put in by the Company, it has been stated that the workmen concerned were contractual labourers under the agreement with each of them and the services were duly terminated in terms of the agreement. It is further stated that the undertaking of the company became Public Utility Service with effect from 23rd October 1963 and that as there was no further conciliation pre-proceedings before the reference, the reference itself is incompetent and invalid and is bad in law. It is further stated that there was no unwritten rule that after retirement, posts were filled by either son or some relatives of the workmen, that in some cases, sons or sons' relatives had been given employment at the discretion of the Company and that as the services of the temporary workmen mentioned in the reference had been duly terminated according to the terms and conditions of the agreement, the termination are quite legal, valid and justified. The Company prayed that the reference might be held to be incompetent, invalid and bad in law and in the alternative it might be held that the workmen are not entitled to any relief.

After one adjournment which was taken by the Unions, the matter was compromised on 12th June 1965 between the Management and the workmen represented by Narkeldanga Roller Flour Mills Workers' Union. Subsequently, there was another adjournment as the talk of compromise was going on with the other Union, and today, a petition of compromise has been filed between the Management and the workmen represented by West Bengal Flour Mills Mazdoor Congress. In the first petition of compromise it has been provided that the Company will give appointments to Sonakar Das, Kedar Goala and Bhirgu Goala on and from 14th June 1965 at the existing rate of wages and the Management will make them permanent after completion of their six months service. With regard to Vikari Routh, it is provided that as he is not available, the Management agreed to consider his case if he approaches the Management within 3 months from 12th June 1965. In the other petition of compromise, the Management had agreed to give appointment to Rambhuj Mali if he approaches the Management for service within 6 months from date. I have considered the facts and circumstances and it appears to me that the petitions of compromise are valid, legal and bona fide and should be effect to. I therefore pass a 'no-dispute' award making the two petitions of compromise as annexures to the award. This is my award.

Dictated and corrected.

P. BASU,
Judge.

P. BASU, Judge,
Sixth Industrial Tribunal

The 19th July 1965.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Government of West Bengal, Order of Reference No. 1792-I.R./IR/11L-134/64, dated the 11th May 1964.

And

In the matter of an industrial dispute

Between

Messrs. Narkeldanga Roller Flour Mills of 17/4 Canal West Road, Calcutta-9 (hereinafter known as the Company).

And

Their workmen, represented by Narikeldanga Roller Flour Mills Workers' Union, 1/1 Bipradas Street Calcutta-9 (hereinafter referred to as the Union)

The humble petition of both the parties in the matter

Most respectfully sheweth—

1. That the matter has been compromised between the parties on the following terms and conditions

2. That the above Union represents Sarbashri Sunakar Das, Kedar Goala, Bhiru Goala and Vikar Routh, out of the five workmen mentioned in the Order of Reference.

3. That the Company agrees to give appointments to Sarvashri (1) Sunakar Das, (2) Kedar Goala and (3) Viru Goala on and from 14th June 1965 at the existing rate of wages and the management will make them permanent after completion of their six months' service.

4. That as Shri Vikari Routh is not available, he will not get the appointment on 14th June 1965 but the management agrees to consider his case as and

when he will approach them for the same within three months from date.

5. That the management agrees to pay a sum of Rs. 250 as lawyer's fee to Shri M. Saha within a fortnight from date.

6. That the workmen hereby undertake to behave properly and abide by the rules and regulations of the Company.

7. That these terms settle all the disputes fully and finally pending so far as these four workers mentioned above are concerned.

It is therefore prayed that this Hon'ble Tribunal be pleased to pass an award so far as the four persons mentioned above are concerned, in the above terms.

And for this, your petitioner as in duty bound shall ever pray.

For the Narkeldanga Roller Flour Mills Workers' Union:

Sunakar Das
L. T. I. of Kedar Goala
12-6-65

L. T. I. of Viru Goala
12-6-65

Nabakishore Behara,
Asst. Secy., Narikeldanga Flour Mill Workers' Union.

M. Saha, Advocate for the Union, 12-6-65

For Messrs. Narkeldanga Roller Flour Mills
(1) S. K. Biswas, Manager.
12-6-65.

(2) Mahadev Ghose,
Advocate,
12-6-65

P. BASU.
Judge, Sixth Industrial Tribunal,
The 19th July 1965.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Government of West Bengal, Order of Reference No. 1792-I.R./1R/11L-134/64, dated 11th May 1964

And

In the matter of an Industrial Dispute

Between

Messrs. Narikeldanga Roller Flour Mills of 17/4 Canal West Road, Calcutta-9 (hereinafter known as the Company)

And

Their workmen, represented by West Bengal Flour Mills Mazdoor Congress of 109Z Ultadanga Main Road, Calcutta-4 (hereinafter referred to as the Union)

The humble petition of both parties in the matter-

Most respectfully sheweth—

1. That the matter has been compromised between the parties on the following terms and conditions.

2. That the Union represents Shri Rambhuj Mali out of the five workmen mentioned in the Order of Reference.

3. That the Company agrees to give appointment to Shri Rambhuj Mali at the existing rate of wages and the Management will make him permanent after completion of his six months service.

4. That as Shri Rambhuj Mali is not available now, the Management agrees to consider his case as and when he will approach to the Management for service within six months from date.

5. That the Union hereby undertakes on behalf of the workmen to behave properly and abide by the rules and regulations of the Company.

6. That these terms settles all disputes fully and finally.

It is therefore prayed that the Hon'ble Tribunal be pleased to pass an award so far as the workmen mentioned above is concerned in the above terms.

And for this, your petitioners, as in duty bound, shall ever pray.

For West Bengal Flour Mills' Mazdoor Congress.

N. J. Burman,
General Secretary,
West Bengal Flour Mills
Mazdoor Congress.
14-7-65.

For Narkeldanga Roller Flour Mills.
Mahadev Ghose, Advocate.

S. K. Biswas, Manager.

P. BASU, Judge,
Sixth Industrial Tribunal.
The 19th July 1965.

By order of the Governor,

S. C. MUKHERJEE. Asst. Secy

No. 3302-I.R./IR/11L-198/64.- -28th July 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 6201-I.R./IR/11L-198/64, dated the 16th November 1964, the industrial dispute between Messrs. Calcutta Cloth Agency, P-10 New Howrah Bridge Approach Road, Calcutta-1 and their workmen represented by the Burrabazar Zamadar Sangh, 90 Lower Chitpur Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Calcutta Cloth Agency, P-10 New Howrah Approach Road, Calcutta-1 and their workmen represented by the Barrabazar Zamadar Sangh, 90 Lower Chitpur Road, Calcutta-7. (Case No. 336 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal

Present for the Company : Shri A. Sarkar, an officer of the Association of Manufacturers and Traders.

Present for the Union : Shri Madan Mohan Saha, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Dispute Act, 1947, by Government of West Bengal, Labour Department Order No. 6201-I R./IR/11L-198/64, dated the 16th November 1964, for adjudication upon the following issue :

(1) Whether the refusal of employment to Shri Mata Prosad Tewari is justified? To what relief, if any, is he entitled?

After service of notices, the parties entered appearance and filed their respective written statements. The case of the workman who is represented by the Barrabazar Zamadar Sangh may shortly be stated thus :

Messrs. Calcutta Cloth Agency is a prosperous concern carrying on business in textiles. Mata Prosad Tewari was a permanent workman in the employ of the Company, and he worked as a bill collector for about 10 years with a clean record of service. The Company, however, without assigning any reason or giving him any notice terminated his services with effect from 3rd October 1963. The workman after termination of his services, approached the Barrabazar Zamadar Sangh of which he is an active member, and the Union took up his case. As the Union failed to persuade the Company to take back the workman in service, the matter was taken up with the Labour Commissioner, and conciliation meetings were held on 13th January 1964, and 13th February 1964. The Conciliation Officer made a request to the Company to take back the workman, but it refused to accede to that request. Hence the present reference. The Union has prayed for reinstatement of the workman with full back wages for the period of his non-employment.

The case of the Calcutta Cloth Agency, hereinafter referred as the Company, shortly stated, is that the workman Mata Prosad left the services of the Company voluntarily on 3rd October 1963 for better prospects elsewhere. It is denied that the Company terminated his services on 3rd October 1963. It is pleaded that the dispute is not an industrial dispute, but only an 'individual dispute', and the present reference is bad in law, and not maintainable. The workman, it is further stated, is not entitled to any of the reliefs claimed by him.

Decision

It is an undisputed fact that Mata Prosad Tewari is not in service of the Company since 3rd October 1963. He worked as a bill collector of the Company for about 10 years and rendered satisfactory service to his employer. A dispute was raised, as according to the Union, his services were terminated with effect from 3rd October 1963 without any justification. The case of the Company is that Mata Prosad voluntarily left the service of the Company, and it is denied that his services were terminated. A preliminary point has been raised on behalf of the Company regarding the maintainability of the present reference. In paragraph 12 of the written statement filed by the Company it is specifically mentioned that the dispute not being an industrial dispute, the reference is bad in law. The same plea has been raised in paragraphs 1, 2 and 3 of the written statement. It is admitted on both sides that there is no Union of the workmen of the Company. The workman Mata Prosad claims to be a member of the Barrabazar Zamadar Sangh, and this Union has raised the dispute which has been referred to this Tribunal for adjudication. It has been contended on behalf of the Company that the present dispute is only an 'individual dispute' and not an industrial dispute, and the present reference is incompetent inasmuch as the Barrabazar Zamadar Sangh is not competent to raise this dispute. In other words, the contention of the learned Advocate on behalf of the Company is that the individual dispute has not been converted into an industrial dispute inasmuch as it has not been proved that the workmen of Messrs. Calcutta Cloth Agency or at least some of them are members of this Union, and they have authorised the Union to take up the case of the workman Nata Prosad This contention appears to be well founded and must prevail. The evidence of P.W.1 Sachhidanand Pandey, who is the General Secretary of the Barrabazar Zamadar Sangh, is that Mata Prosad is an old member

of the Sangh, and the other employees of the Company are also members of the Sangh. He has denied the suggestion that none of the employees of the Company is a member of the Sangh, and that Mata Prosad became a member of the Sangh after the termination of his services. Mata Prosad has also stated that he is a member of the Barrabazar Zamadar Sangh for the last 7/8 years and the other employees of the Company are also members of the Sangh. P.W.1 has admitted that there are registers of members of the Union, and also counterfoils of receipts showing realisation of subscriptions from the members of the Sangh. He has however not produced these relevant documents to prove that the workman Mata Prosad and also the other employees of the Company are members of the Barrabazar Zamadar Sangh. No explanation has also been given for the non-production of these relevant documents to meet the plea raised by the Company. O.P.W.1, Shri Srinath Upadhyay is an employee of the Company and he has stated that none of the employees of the Company is a member of the Barrabazar Zamadar Sangh. An Affidavit has also been swron by this witness in support of a petition filed by the Company's workmen except 3 or 4, stating that they are not members of the Barabazar Zamadar Sangh or any other Union, and they have not authorised any Union to take up the cause of Mata Prosad. No counter affidavit has been swron by the Union to deny the facts stated in the petition. The non-production of the relevant documents by the Union, taken along with the oral statement of O.P.W.1 and the Affidavit leave no room for doubt that the employees of the Company are not members of the Barabazar Zamadar Sangh. The question that arises for consideration is whether the Barabazar Zamadar Sangh is competent to take up the cause of Mata Prosad, and to raise an industrial dispute. The question as to when an outsider Union can take up the cause of an individual workman and convert a dispute into an industrial dispute, has been considered in several cases. Following the decision of the Hon'ble Supreme Court in the case of Bombay Union of Journalists versus 'Hindu', Bombay, (A.I.R. 1963 S.C. 318) it has been held in the case of Sriniwas Fatech Puria vs. N. C. Chatterji, reported in A.I.R. 1963, Calcutta, 549 that an outside Union can by supporting an individual workman convert an individual dispute into an industrial dispute only if a large number of workmen of the industrial unit concerned in the dispute or a majority of them are members of such a Union. It is absolutely necessary to show that a large number of workmen belonging to that particular industry or a majority of them are members of such a Union. It is only then that such a Union in taking up the cause of the dismissed workman can convert an individual dispute into an industrial dispute. It is thus clear that if there is no Union of workmen in any establishment a group of employees can raise a dispute, and the dispute then becomes an industrial dispute though it may relate to dismissal of an individual employee. The position in law is that if a stranger union takes up the cause of an individual workman, the onus is upon the Union to prove that it has the backing, sympathy or colaboration of a substantial number of workmen employed in the industry, as has been held in the case of Gobordhan Das Jeerambhai and Sixth Industrial Tribunal and others, reported in 1963-I-L-L-163. This being the position in law it must be held on the facts proved in the instant case that the present dispute cannot be regarded as an industrial dispute. The present reference is therefore not maintainable in law. In view of my finding that the present reference is incompetent, it is not necessary to consider the case on merits. The workman concerned is, therefore, not entitled to any relief.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI
Judge,
Fifth Industrial Tribunal.
The 21st July 1965.

By order of the Governor,
S. C. MUKHERJEE
Asst. Secy.

No. 3296-I.R./IR/8L-5(B)/64.- 28th July 1965.- Whereas under the Government of West Bengal, Labour Department, order No. 572-I.R./IR/8L-5(B)/64, dated the 12th February 1964, the industrial dispute between Messrs. India Jute Co. Ltd. (Cotton Section), Serampore, Hooghly and their workmen represented by India Jute Cotton Workers' Union, 18 Dharamtala Lane, P. O. Serampore, district Hooghly, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Baldeo Singh, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute,

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947(XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Baldeo Singh (C/o India Jute Cotton Workers' Union, 18 Dharmatala Lane, Serampore, Hooghly), a workman of Messrs. India Jute Co. Ltd. (Cotton Section), Serampore, Hooghly, against the aforesaid Company. (Case No. 132 of 1964 under section 33A).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. Mukherjee, Judge, Fifth Industrial Tribunal

Present for the Company: Shri J. K. Ghosh, Advocate & Shri J. Dutta Gupta, Advocate, of Messrs. Orr Dignam & Co., Solicitors.

Present for the workman: Shri Patit Paban Pathak, a trade unionist.

The original reference out of which this case has arisen was made under G. O. No. 572.IA/1/81-5(B)/64, dated 12th February 1964.

In this application under section 33A of the Industrial Disputes Act, 1947, Shri Baldeo Singh, a workman employed under Messrs. India Jute Co. Ltd. (Cotton Section) complains that his services have been wrongfully and illegaly terminated by his employer in violation of the standing orders and also in contravention of section 33 of the Industrial Disputes Act, 1947. He has accordingly prayed for his reinstatement with full compensation for the period of his forced non-employment. The application has been opposed by the opposite party who has put in a written objection in which it is pleaded that the application is not maintainable in law as there has been no contravention of section 33 of the Industrial Disputes Act, 1947. It is stated that the petitioner was granted casual leave for 2 days, but he failed to report for duty on the expiry of his leave and lost his lien on his appointment in accordance with the provisions of section 9(c) of the certified standing orders, and his name was accordingly struck off the rolls. The petitioner, it is pleaded, is therefore not entitled to any relief as claimed by him.

Decision

The settled position in law is that in order to succeed in an application under section 33A of the Industrial Disputet Act, 1947, the petitioner, in the first place, has to prove that there has been contravention of section 33 of the Inddustrial Disputes Act, 1947 and the impugned order cannot also be justified on merits. In paragraph 3 of the petition it is stated that the opposite party was under obligation to observe the formalities of the provisions of section 33 of the Act as the services of the petitioner were terminated for an alleged misconduct of overstaying his leave, and the opposite party has thereby contravened the provisions of section 33 of the Industrial Disputes Act, 1947. It is to be noted that nowhere in the petition it has been specifically stated as to which particular provision of section 33 has been violated. The grievance of the petitioner, as appears from the petition, is that he overstayed his leave which amounted to a misconduct, and the opposite party was required to ovserve the formalities under section 33 of the Act before his services could be terminated. It appears from Ext. A that the petitioner was granted leave for 2 days from the 2nd April to the 4th April, 3rd being a day of weekly rest, and it is an admitted fact that he did not report for duty on the 5th April, 1964. He reported for duty on 7th April 1964 with an explanation for his unauthorised absence, but he was not allowed to join his duty. The explanation submitted by him was considered unsatisfactory, and the management considered him to have left the service of the Company from 5th April 1965. The circumstances under which the petitioner lost his job do not attract section 33 of the Industrial Disputes Act. It is an admitted position that the termination of service of the petitioner was not due to any misconduct on his part, and the opposite party was not required to hold an enquiry against him before terminating his services. The petitioner was given an opportunity to submit explanation for his absence, and the explanation offered by him was not found satisfactory, and in terms of clause 9(c) of the Standing Orders of the Company, the petitioner lost his lien for the post he was holding. The termination of the petitioner's service follows automatically from the Standing Orders by virtue of his absence without leave and such termination is not the result of any positive act or order on the part of the employer, and so to such termination of service the prohibition contained in section 33 of the Industrial Disputes Act would be inapplicable. It has not been suggested, far less proved, that the action of the opposite party is mala fide or amounts to victimisation or unfair labour practice. The petitioner lost his job in terms of the standing orders of the Company which must be held binding on him, and he cannot therefore invoke the aid of section 33A of the Industrial Disputes Act on the plea that there has been violation of section 33 of the Act. I therefore hold that the application is not maintainable inasmuch as the petitioner has failed to prove that there has been a violation of section 33 of the Industrial Disputes Act, 1947. The petitioner is therefore not entitled to any relief in this case.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
The 21st July 1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3360-I.R./IR/10L-183(A)/64.—3rd August 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6145-I.R./IR/10L-183(A)/64, dated 11th November 1964, the industrial dispute between Messrs. National Sheet & Metal Works (P) Ltd., 36A Sahitya Parisad Street, Calcutta and their workmen represented by the National Sheet and Metal Majdur Union, 4 Jagadish Nath Roy Lane, Calcutta-6, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. National Sheet & Metal Works (P) Ltd., 36A Sahitya Parishad Street, Calcutta, and their workmen represented by the National Sheet and Metal Majdur Union, 4 Jagadish Nath Roy Lane, Calcutta-6. (Case No. 561 of 1964).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:
Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company: Shri K. K. Moitra, Advocate.

Present for the Union: Shri Nilay Kumar Ghosh, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Indutsrial Disputes Act, 1947, by Government of West Bengal, Labour Department Order No. 6145-I.R./IR/10L-183(A)/64, dated the 11th November 1964, for adjudication upon the following issue:

Whether the lock-out of the factory with effect from the 10th June 1964 is justified? To what relief, if any, are the workmen entitled?

After receipt of the reference from the Government on 17th November 1964 usual notices were issued to the parties fixing 7th December 1964 for their appearance and for filing written statement by the Union. The Union entered appearance on 7th December 1964 and filed its written statement on 7th January 1965. The Company entered appearance on 5th March 1965 and filed its written statement on 15th April 1965. The case was fixed for hearing on 18th August 1965. On 19th July 1965 the parties put in a joint petition of compromise stating therein that the dispute between them had been settled amicably out of Court, and that an award might be passed accordingly. As the parties have settled their dispute amicably out of Court, there is no subsisting dispute for adjudication, and I accordingly make a 'no dispute' award as prayed for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.
K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
The 22nd July 1965.

ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Shri K. P. Mukherji, Judge.

In the matter of an industrial dispute

Between

National Sheet and Metal Works (P) Ltd.

And

Their workmen represented by National Sheet and Metal Majdoor Union.

(Vide G. O. No. 6145-IR, dated 11th November 1964)

The humble joint petition of compromise between the Company and the Union abovenamed, most respectfully sheweth:—

1. That the above case has been amicably settled between the parties out of Court and as such the parties do not want to proceed with the hearing of the case.

2. That your petitioners pray that the dispute may be disposed of as settled out of Court on the basis of this petition.

Under the circumstances your petitioners pray that your honour would be graciously pleased to accept this compromise petition and pass an award treating the dispute as settled out of Court and make this petition as an annexure to the said Award.

Bimal Banerji,
Secretary, National Sheet and Metal
Mazdoor Union.
19-7-65.

For National Sheet & Metal Works Private Ltd.
Sd. ILLEGIBLE.
19-7-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3310-I.R./IR/10L-41/64.—29th July 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2283-I.R./IR/10L-41/64, dated the 20th June 1964, the industrial dispute between Messrs. Associated Aesby Industries (P) Ltd., P. O. Durgapur, district Burdwan and their workmen represented by the Associated Aesby Workers' Union, Hattola Road, P. O. Durgapur-1, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute,

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Associated Aesby Industries (P) Ltd., P. O. Durgapur, Burdwan and their workmen represented by the Associated Aesby Workers' Union, Hattola Road, P. O. Durgapur-1, district Burdwan. (Case No. VIII-171/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Patit Paban Pathak and with Shri Usha Ranjan Das Gupta, Vice-President.

For the Company: Shri Benoy Bhattacharji, Special Officer of the company.

AWARD

By order No. 2283-I.R./IR/10L-41/64, dated the 20th June 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Associated Aesby Industries (P) Ltd., P. O. Durgapur, Burdwan and their workmen represented by the Associated Aesby Workers' Union, Hattola Road, P. O. Durgapur-1, district Burdwan, regarding the matter specified in the schedule to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-IR/IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

1. Bonus for the year 1960-61.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in their Labour Department for adjudication of an industrial dispute existing between Messrs. Associated Aesby Industries (P) Ltd., P. O. Durgapur, district Burdwan (hereinafter be referred to as the company) and their workmen represented by the Associated Aesby Workers' Union, Hattola Road, P. O. Durgapur, district Burdwan (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were served upon both the parties who entered appearances and filed statement of case and written statements.

Both parties having complied with the intermediary steps the case were fixed for hearing.

The dispute under reference relates to claim of bonus for the year 1960-61.

I am glad to note that parties have amicably settled the dispute out of Court and have filed before this tribunal a joint petition on 20th July 1965 reporting the settlement and praying for a "no dispute" award. The joint petition has been signed on behalf of the company by Shri Benoy Bhattacharji and a Special Officer of the company and by Shri Usha Ranjan Das Gupta, the Vice-President of the union and by Shri Patit Paban Pathak, the representative. I am satisfied that the dispute under reference has been satisfactorily settled between the parties. Therefore, I make a "no dispute" award as prayed for. The joint petition for compromise is made a part of the award as an annexure thereto.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.

The 22nd July 1965

ANNEXURE

BEFORE SHRI J. N. MANDAL, JUDGE,
THIRD INDUSTRIAL TRIBUNAL.

In the matter of an industrial dispute

Between

Messrs. Associated Aesby

And

Their workmen represented by Associated Aesby Workers' Union.

(Vide Government Order No. 2283-I.R./IR/10L-41/64, dated 20th June 1964.)

The humble petition of the parties—

Most respectfully sheweth.

1. That the parties have settled their dispute out of Court.

2. That the parties pray that Your Honour will be pleased to make a "No-Dispute" Award.

And for this act of kindness, the parties, as in duty bound, shall ever pray.

For the Company:
Benoy Bhattacharji,
20-7-65.

For the Union:
Patit Paban Pathak,
U. R. Das Gupta,
20-7-65.

J. N. MANDAL,
Judge,
Third Industrial Tribunal.

The 22nd July 1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3342-IR/IR/11L-283/60.—31st July 1965.—Whereas under the Government of West Bengal, Labour Department Order No. 2067-IR, dated the 9th May 1960, the industrial dispute between Messrs Arabinda Kundu and Manik Kundu, Bidi Merchants, Nutangram, P. O. Garh, Kotalpur, district Bankura, and their workmen represented by Bankura District Bidi Karigar Union, Jinasin Lane, Bankura, district Bankura, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs Arabinda Kundu and Manik Kundu, Bidi Merchants, Nutangram, P. O. Garh, Kotalpur, District Bankura and their workmen represented by Bankura District Bidi Karigar Union, Jinasin Lane, Bankura, district Bankura (Case No. VIII-C-75/60).

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present :

Shri G. C. CHATTERJEE, Judge,
Second Labour Court.

Appearances :

For the Company : Shri P. R. Mukherjee, Advocate.

For the Union : Shri P. Das Gupta, Advocate and Shri Patit Paban Pathak.

Award

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Labour Court by the Government of West Bengal, Labour Department Order No. 2067-IR/IR/11L-283-60, dated 9th May 1960.

Issue

(i) Shri Mahadev Malla.
(ii) ,, Gobordhan Malla.
(iii) ,, Panchanon Malla.
(iv) ,, Basan Sarkar.
(v) ,, Sankar Dey.
(vi) ,, Biswanath Maji.
(vii) ,, Kinkar Malla.
(viii) ,, Robi Malla.
(ix) ,, Habu Malla.
(x) ,, Ramdas Malla.
(xi) ,, Satish Maji.
(xii) ,, Bholanath Kalindi.
(xiii) ,, Kshudiram Kalindi.
(xiv) ,, Kalpada Malla.
(xv) ,, Khanda Malla.
(xvi) ,, Guiram Garai.
(xvii) ,, Bijoy Kalindi.
(xviii) ,, Monohar Malla.
(xix) ,, Baul Malla.

Briefly at the case of the aggrieved workers is as follows :

The Company known as Messrs. Arabindo Kundu and Manik Kundu happen to be a leading Bidi Manufacturing concern at Bankura employing about 30 workmen. The Company not only manufactures bidis but sells them as well on open market thus earning a huge profit regularly month by month. Sometimes in June 1958 the minimum wages of bidi workers at Bankura was fixed at Rs.2 per thousand. The Company turned its deaf ear to the aforesaid fixation with the result that the aggrieved workers began to murmur over the matter so much so that the company locked out the factory on 18th May 1959 without showing the least reason as to why this illegal act was adhered to as against the poor workers. The company lifted lock out on 13th June 1959 and took back some of its workers but at the same time it refused to take back the workers mentioned in the Order of Reference without showing any reason. As a matter of fact, the workers were dismissed by the company illegally and unjustly. Hence this case of the workers who were refused employment and whose only prayer before this court is confined to reinstatement with all back wages plus compensation.

The aforesaid case of the workers has been seriously contested by the Company. The long and short of the company's case is that the workers mentioned in the Order of Reference did never work "qua" workers of the company. The workers thus not being employed by the company at any time before are not entitled to any relief whatsoever in connection with this case.

It has been conceded by both sides before me at the time of trial that if this court holds that the workers mentioned in the order of reference were never employed by Messrs Arbindo Kundu and Manik Kundu, the instant reference just then be condemned as bad in law. The aforesaid main case of the company is found to be adumbrated in paras 11 and 12 of its written statement. Indeed, if these workers did not at any time work under the company no question of any refusal to employment does arise in connection with this case. The workers who have chosen the instant forum before me must then necessarily bear the burden of proving the fact in dispute namely that they were bidi making workers under the company in point and that they were refused employment without any reason or rhyme.

Have the workers proved this fact ? The workers have produced only one witness namely P. W. 1 Shri Bijoy Kalindi to establish that fact. This witness however, stands thoroughly uncorroborated in respect of his version. It is needless to mention that he is also highly interested. The next witness P. W. 2 Shri Jagadish Dey who poses himself to be the Secretary of the Bankura District Bidi Karigar Union has not cared to produce the register of the Union showing or disclosing the name of the members. This register, which admittedly is being maintained throughout by the Union is not produced lest the pages thereof would show altogether different names of the members of that Union. Indeed, both in respect of the parole and documentary evidence the company's case appears to be qualitatively better. The company produced two of the workers mentioned in the Order of Reference itself. They are O. P. W. 1 Shri Manohar Malla and O. P. W. 2 Shri Guiram Gharai. These witnesses have placed their oath disclosing at the same time that at no time in the past did they work under the Company. I have believed the statements of these witnesses inasmuch as these statements were manifestly made against the interest of the witnesses themselves. The Proprietor or better the Partner of the Company in point namely Shri Manik Kundu, the O. P. W., 3 has similarly pledged his oath before this court swearing very convincingly that the workers mentioned in the Order of Reference did never work under them. O. P. W. 4 Shri Ram Kinkar Paul who has been working under the company for the last 7/8 years has also deposed strongly corroborating the statements of the three witnesses stated above in material particular.

The oral evidence adduced by the four witnesses is strongly backed by the documentary evidence filed by the company. The contents of the company's khata as exhibited by Ext. A would show that 11 to 13 workers only used to work under the company at the relevant time, i.e. April, May and June, 1959. The workers mentioned in the Order of Reference are not the workers mentioned in Ext. A. The company has also filed various other registers as well comprised by Ext. B series and C series. It is difficult to explain away all these registers by characterising them as manufactured documents. There is also no sufficient evidence adequate to saddle the company with any such imputation. Considering the weight of evidence on record I think I should uphold the stand taken by the company although its result may prove to be somewhat disastrous to the Union. It may appear to be rather unusual at the first sight that certain fake personalities would at all venture to come before this court to vindicate the case of others. Having given the case the anxious consideration that it deserves I have come to the conclusion so common in these days that the company was victimised in respect of its village politics. The evidence of Manik Kundu specially would show that at some point in the past they had incurred the displeasure of the local communist party with the result that the party brought in the present foreign union to teach a lesson to the company. The Union was foreign because the workers of the company were never members thereof and that is the reason why the Union has withheld its register from production and that is also the reason why none of the workers mentioned in the Order of Reference came before this court to place their grievance excepting P. W. 1 Bijoy Kalindi whose statements as I have already stated are not worthy of credence. Considering these overall facts and circumstances on record I hold that no relief can be given to the workers in point. The workers in point not being workers of the company in question are not entitled to any relief whatsoever in connection with this case. In that perspective the present reference made under section 10 of the Industrial Disputes Act should be and is hereby condemned as bad in law. This then is the award of this Court.

Dictated and corrected by me.

G. C. CHATTERJEE,
Judge.

G. C. CHATTERJEE,
Judge,
Second Labour Court.

The 15th July 1965.

By order of the Governor

S. C. MUKHERJEE,
Asst. Secy.

egistered No. C207

The Calcutta Gazette

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RAVANA 28] THURSDAY, AUGUST 19, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDER S

o. 3370-IR/IR/11L-277(A)/64, 4th August 1965.—ereas under the Government of West Bengal, our Department, Order No. 4390-IR/IR/11L-(A)/64, dated the 19th September 1964, the indus-l dispute between Messrs. Hind Refractories Ltd., gapur, and their workmen represented by the Hind ractories Workers' Union, Hattola Road, P.O. gapur-1, district Burdwan, regarding the issue tioned in the said order being a matter specified he third schedule to the Industrial Disputes Act, 7 (XIV of 1947), was referred for adjudication to the enth Industrial Tribunal;

nd whereas the said Seventh Industrial Tribunal submitted to the State Government its award on said industrial dispute;

low, therefore, in pursuance of the provisions of ion 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

ANNEXURE

the matter of an Industrial dispute between Messrs. Hind Refractories Ltd., Durgapur, and their workmen represented by the Hind Refractories Workers' Union, Hattola Road, P.O. Durgapur 1, district Burdwan. (Case No. VIII—275/64).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Union: Shri Patit Paban Pathak and Shri U. R. Das Gupta, General Secretary.

For the Company: Shri S. C. Sen, Advocate, assisted by Shri K. R. P. Nair, Works Manager and Shri A. C. Sen, Secretary.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department Order No. 4390-IR/IR./11L-277(A)/64, dated the 19th September 1964

Issue

1. Festival Holidays.

The parties filed their respective written statements in due course.

It is an admitted position that at present the Company grants 12 festival holidays, out of which 4 holidays, viz., the Republic Day, the Independence Day, Dol Jatra Day and Viswakarma Puja Day are with full

wages and D. A. to permanent time-rated and piece-rated workers and the remaining 8 holidays, viz., Pous Parban 1, Chitra Sankranti 1, 5 days for Durga Puja and one day for Kali Puja are without wages but with D. A. to permanent piece-rated workers and time-rated workers. It is also an admitted position that all the festival holidays for casual and temporary workers are without wages and D. A. The Union claims that there should be at least 10 days, festival holidays with full pay and D. A. excluding two National holidays on Republic Day and Independence Day. The Company has pleaded in its written statement that it is not in a position to grant more festival holidays or to increase the existing number of festival holidays with wages and D. A. or with D. A. only on account of its present business and financial position. It is alleged that at present it owes debts to the West Bengal Financial Corporation and other banks amounting to more than Rs.12 lakhs and on account of increasing keen competition in the market and progressive decrease in the demands for the specific types of articles manufactured by this Company, the future prospects of this Company are bleak.

At the hearing, the parties did not adduce any evidence befefore the Tribunal. But their representatives, Shri S. C. Sen, Advocate, with Shri K. R. P. Nair, Works Manager and Shri A. C. Sen, Secretary for the Company, and Shri Patit Paban Pathak with Shri U. R. Das Gupta, General Secretary of the Union, made their submissions before the Tribunal, reiterating their respective cases as stated in their written statements.

The issue is a very limited one. It is strictly confined to festival holidays. The existing position regarding festival holidays has already been stated and the Union's demand as made in the present case, has been indicated above. When the parties' representatives made their submissions before me, I had a full and frank discussion with them and they ultimately left the matter to my discretion and judgment.

After considering the overall facts and circumstances and giving due weight to the submissions made by the parties' representatives, I consider it fair and equitable that the fully paid festival holidays should be increased by three more days and these days would be three of the five holidays for Durga Puja. I frankly placed my views before the representatives of both parties and had again frank and full discussions with them regarding this matter. Ultimately, both parties' representatives practically agreed to accept my views in the matter of increasing the festival holidays by three more days. In the aforesaid circumstances, I would make an award according to my views indicated above.

In the result, I decide and award that the existing number of holidays should be maintained but the number of fully paid festival holidays for permanent time-rated and piece-rated workers shall be increased by three days out of five days holidays for Durga Puja and for these three increased fully paid festival holidays, the permanent time-rated and piece-rated workers shall get full wages and D. A., but the other existing conditions regarding the festival holidays shall main in tact.

S. K. RAY, Judge,
Seventh Industrial Tribunal
23-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. S

No. 3352-I.R./IR/11L-404(C)-62.—3rd Au 1965.— Whereas under the Government of West Ben Labour Department, Order No. 1998-I.R./IR/1 404(C)-62, dated the 1st June 1964, the indus dispute between Shri Durgagutt Agarwalla, 3 Sir Hariram Goenka Street, Calcutta and 4 Suk Jahuri Lane, Calcutta and their workmen represe by Burrabazar Jamadar Sangha, 90 Lower Chi Road, Calcutta-7, regarding the issue mentioned in said order being a matter specified in the sec schedule to the Industrial Disputes Act, 1947 (of 1947), was referred for adjudication to the Sec Industrial Tribunal;

And whereas the said Second Industrial Trib has submitted to the State Government its award the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (of 1947), the Governor is pleased hereby to pul the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute betw Shri Durgadutt Agarwalla, 32/33 Sir Hariram Goe Street, Calcutta and 4 Sukhlal Johuri Lane, Calc and their workmen, represented by Burraba Jamadar Sangh, 90 Lower Chitpore Road, Calcutt (Case No. VIII—147 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUN WEST BENGAL

Present :

Shri AMBIKA PADA BHATTACHARYA, Judge Second Industrial Tribunal

Appearances :

For the Sangh : Shri Anil Das Choudhu Advocate.

For Shri Durgadutt Agarwalla : Shri K. K. Mait Advocate.

By order No. 1998-I.R./IR/11L-404(C)-62, dat Calcutta, the 1st June 1964, Government of We Bengal, Labour Department, referred an industri ispute between Shri Durgadutt Agarwalla and

workmen, represented by Burrabazar Jamadar Singh for adjudication regarding the issue contained in the order of reference.

Issue

1. Whether dismissal of the following workmen is justified ? To what relief, if any, are they entitled ?

(1) Buddhu Koiri,
(2) Ramani Kahar,
(3) Shyamnath,
(4) Kashinath,
(5) Ritlal,
(6) Sukdeo,
(7) Sitaram,
(8) Ram Sundar,
(9) Sundar Ram,
(10) Baukelal.

This is a reference under section 10 of the Industrial Disputes Act. The employer is Durgadutt Agarwalla and the workmen are represented by Burrabazar Jamadar Sangh. It raises the issue of dismissal of 10 workmen named in the order of reference with serials. There is a short history of the reference. Originally the reference came to this Tribunal where the employer was wrongly described and the Tribunal held accordingly that the description of the employer was wrong and that Shri Durgadutt Agarwalla was the real employer. The present reference was received afresh where the employer has been correctly described as Shri Durgadutt Agarwalla. It was received on 1st June 1964. The workmen however were dismissed in 1962. The delay is accordingly explained. The workmen submitted written statement wherein they alleged that all the 10 workmen used to work in the Papad factory belonging to Shri Durgadutt. A chart is annexed with the written statement showing the length of service of each workman as well as his rate of pay. The employer insisted upon very rigid service condition and the workmen were made to work for 12 hours a day. Wages were also very low. The workmen in order to redress their grievances joined a trade union known as Burrabazar Jamadar Sangh. Various demands were placed by the Union on behalf of the workmen which outraged the company. Buddhu, Ramani, Shyamnath and Kashinath (serial Nos. 1 to 4) were dismissed from service on 10th September 1962 and the matter was immediately taken up by the Union with the Labour Commissioner. The workmen received the charge-sheets on 7th September 1962 and they replied to the same. Subsequently without holding any enquiry they were summarily dismissed. The other six workmen namely, serial nos. 5 to 10 were subsequetly dismissed on 14th September 1962. They received no charge-sheet before the letters of dismissal were served on them. The dismissal was arbitrary. All the workmen thus stood dismissed and this was done by the employer to crush the Union. It is an unfair labour practice and a clear case of victimisation. On 16th January 1964 a reference was made in respect of these very workmen. The Tribunal gave effect to the preliminary objection raised by the company that the employer was wrongly described. This is how the present reference came on 1st June 1964 after the name of the employer was corrected. The chart is annexure 'A' to the Union written statement.

The company answered the written statement of the Union in the following terms. Burrabazar Jamadar Sangh has no legal right to raise any industrial dispute inasmuch as not a single workman of this industry is a member of that Union. The dispute is not accordingly an industrial dispute and the Tribunal has no jurisdiction to try the reference. Four workmen namely, Kashinath, Shyamnath, Ram Sundar and Sundar Ram, serial Nos. 3, 4, 8 and 9, settled their disputes finally with the company after receiving payment in full. The reference in respect of these four persons is therefore untenable. Coming to the merits of the case serial Nos. 1 to 4 deliberately spoiled about 60 maunds of *papad* by not drying them properly and packing them up in wet condition. It caused damage to the whole lot. This is a gross misconduct and is a subject matter of charge-sheet, dated 31st August 1962. The charge-sheets were sent under certificate of posting.

The employer asked those workmen to dry up the *papad* in sun shine but they refused to carry out the said order. This is an act of insubordination and is a subject matter of second charge-sheet, dated 4th September 1963. It was sent under certificate of posting. A third charge-sheet was issued on 7th September 1962 because those workmen refused to render account of *papad* to the employer on demand. These charge-sheets were also sent under certificate of posting and some copies of the charge-sheets were posted on the wall of the factory. The workmen were asked to submit explanations but they did not. The third charge-sheet was however received by the workmen and their reply was received on 11th September 1962. It is not a fact that the Union took up the matter with the Labour Commissioner.

On 8th September 1962 three charge-sheeted persons, Buddhu, Ramani and Shyamnath obstructed entry of the employer into the factory and the others namely serial Nos. 5 to 10 of the order of reference assisted them in such illegal act. A dairy was lodged before the police. On 13th September 1962 serial Nos. 5 to 10 resorted to strike and stopped work. The employer issued a notice under certificate of posing asking them to withdraw the strike and resume work. On 14th September 1962 the employer sent his manager but he was assaulted. Then the employer Durgadutt Agarwalla went to the factory with police. Seeing him all the nine persons (excluding Serial no. 4 Kashinath) threatened him with assault and thereafter letter of dismissal was issued to serial Nos. 5 to 10 on 14th October 1962. No enquiry can be held due to the abnormal situation described above. The employer filed three criminal cases against the nine persons (excepting Serial 4 Kashinath). Some of the criminal cases ended in conviction.

Upon the above pleadings the issue mentioned in the order of reference is raised as to whether the dismissal of the 10 persons is justified. Before I enter into the merits of the order of dismissal there are certain preliminary objections which should be disposed of first. An objection is taken at the time of hearing to the effect that after all the 10 workmen had been dismissed the factory is not now functioning and the employer has given up manufacturing of Papad and is working as a driver. This is the contingency which happened after the written statement have been filed and even after the evidence was recorded in the previous reference,

Be that noted that evidence was recorded by this very tribunal in the reference that was received on 1st January 1964. Both the parties at the hearing of this reference adopted the said evidence which was recorded in presence of the respective parties and their representatives. The decision will be made upon the said evidence which had been adopted and accepted by both parties. There had been some additional evidence adduced thereafter which forms part of the record. Durgadutt Agarwalla, the employer, was examined during the hearing of this reference on 18th March 1965. He added that the monthly tenancy held in respect of No. 4, Sukhlal Johuri Lane under Umrao Tulshian had come to an end. That was the room which was tenanted for the purpose of manufacture of Papad. Certified copy of the plaint and the order-sheet showing payment of cost of the suit are filed in support of the oral evidence of Durgadutt Agarwalla. He further added that he is at present earning his leaving by working as a car driver and his business of manufacture of *padad* had been closed down. In view of the evidence of Durgadutt Agarwalla which is not seriously controverted by the Union I must conclude that the factory is not in existence and that manufacture of *papad* had been totally stopped by Durgadutt. Though this is a matter which happened after the reference was received there would be no point in passing order of reinstatement in case the workmen succeed in this reference. Since I hold that the industry has been closed, no order of reinstatement can follow but the workmen in the event of success would be entitled to compensation in lieu of reinstatement. The objection raised in this respect is thus disposed of. Next, I will turn to the other preliminary objection raised specifically in the written statement, namely, that the Union has no right of representation in this reference in view of the fact that the workmen of this industry are not members of that Union.

This is a question of fact which is to be decided upon evidence on record. The learned lawyer for the Union relied upon the case reported in 1965 1, L. L. J. page 668 and submits that in the reported case out of 45 workmen in an establishment 18 had been dismissed and it was observed that those 18 workmen would form a group of employees who can by themselves raise an industrial dispute. That observation has no bearing upon the instant case. It is true that all the workmen of the factory were dismissed but it is not a case where workmen themselves are converting the individual dispute into an industrial dispute. They have come through a particular Union, namely, Burrabazar Jamadar Sangh. Inspite of the fact that 10 workmen by themselves can raise an industrial dispute, the *locus standi* of Burrabazar Jamadar Sangh had got to be established. The learned representative of the company urges me to hold that the Sangh is not a representative Union, so far as these workmen are concerned. It is true that the company swore an affidavit on 9th March 1965 asking for a direction upon the Union to produce certain documents. Such a direction was given but the Union did not file any document in the instant case. That is an admitted position. Still however there is some evidence on which I can reasonably come to the conclusion that the Union has representative capacity. It has observed in the reported case which I have just now referred that industrial adjudication is generally reluctant to lay down any hard and first rule or adopt any test of general and universal application. The approach of industrial adjudication in dealing any industrial dispute has necessarily to be pragmatic and the test which would apply and the considerations on which it relies would vary from case to case and could not admit of any rigid or inflexible formula (page 672 of the reported case). In the instant case the Honorary General Secretary of the Sangh Shri Sachida Nand Pandey gave evidence. He stated that the workmen of the present company listed their names as members of his Union. This Union took up the cause of dismissal of the three workmen of serial Nos. 1 to 3. The letter Ext. 5 will prove this. Out of the 10 workmen at least two workmen were examined before the Tribunal. P. W. 2. is Ramani, serial No. 2. He says in his evidence that he is a member of the Union and that the Union has espoused their case. Charter of demands was submitted by the Secretary of the Union and the Union activities prompted the dismissal. Another witness is P. W. 3. Rital is serial No. 3. He stated that Pandeyji, namely Secretary approached the proprietor with the charter of demands and at a meeting of workmen the cause of dismissed workmen was espoused on 11th September 1962. He also stated that he is a member of the Union and he has receipts showing payment of the subscription to the Union. On this evidence I can reasonably conclude that Burrabazar Jamadar Sangh is a representative Union in the stated circumstances of the case and it has *locus standi* for the purpose of the present reference. Though the documents asked for by the company were not produced, I can rely upon the testimony referred to above in coming to my conclusion that it is an industrial dispute and Burrabazar Jamadar Sangh had been duly authorised by the group of workmen to espouse their cause in respect of the dismissal of all the workmen of the industry. I decide this preliminary objection in favour of the Union.

There is a third preliminary objection in respect of five workmen, namely, Serial Nos. 3, 4, 5, 8 and 9. It is the specific case in the written statement that serial Nos. 3, 4, 8 and 9 received payment and settled their disputes. Subsequent to the written statement filed by the company serial No. 5 Rit Lal settled his dispute on 12th March 1965. With regard to the settlement in respect of five out of 10 workmen I should discuss the evidence on record. The Union representative wants to argue that without the consent of the Union those individuals have no right to settle their disputes with the company. I cannot accept this as a broad proposition. It may be in respect of reference involve other issues. The issue involved is dismissal of particular workmen. If the aggrieved workmen received payment and settle their disputes with the company even without the consent of the Union they have every right to do so and such action cannot be challenged by the Union. The Union will have no further responsibility in running his case. Regarding individual cases of settlement, I will take up the case of serial No. 4 Kashinath first.

Kashinath (Serial No. 4)

In the written statement of the company a plea has been taken that Kashinath received payment and settled the dispute. In view of that written statement the Union ought to have examined Kashinath to refute

allegation. The evidence on this point is that of P. W. 1 Durgadutt. He stated on oath that Kashi-h was not charge-sheeted. On 11th September 1962 came to his office and wanted to collect of his dues. wrote down a paper and endorsed his signature reon. It is Ext. H. It is written in Hindi. It bears mb impression purported to be that of Kashinath. English translation is Ext. H (1). The evidence of gadutt and the document Ext. H which he proved not challenged and there is no counter evidence of shinath or any other workman in this respect. H purports to show that he had no kind of dispute h Durgadutt. The statement was made on 11th tember 1962. This was of course long before the rence but since I believe the settlement alleged by company, Kashinath would not be entitled to any f. Kashinath's claim had been adjusted.

n Sundar and Sundar Ram (Serial Nos. 8 and 9).

ow I will take up the cases of serial Nos. 8 and 9, n Sundar and Sundar Ram. They swore a joint lavit Ext. M. A. joint affidavit is something singular. affidavit ought to have been sworn separately. hat as it may, there are other documents on which n rely namely, Exts. N and N (1). They are orted to have been executed by these two workmen. workmen are not examined to challenge these two uments. They purported to show that some pay-ts were made to these two workmen and this was in full and final settlement of all claim. There no other outstanding claim. They were executed th February 1963, i.e., before the reference. Since evidence in this respect is ex-parte and neither Sundar nor Sundar Ram comes to the box to deny allegations against them and as there is no other ence in this respect, I should uphold the company's ention that Ram Sundar and Sundar Ram adjusted claims individually, without the aid of the Union. ny opinion they are not entitled to any relief in reference.

xt I will turn to serial no. 3 Shyamnath. He e an affdavit Ext. M (1) before this Tribunal stating he received payment and he also filled up the full final settlement form Ext. N (2) wherein he on ving payment stated that he had no other claim anding. Shyamnath was not examined by the n to impugn his own affidavit Ext. M (1) or his d settlement proved by Ext. M (2). Having assessed entire evidence on this point I uphold the con-on of the company that Shyamnath received pay-and settled his dispute.

xt I will turn to serial No. 5 Ritlal. It is curious Ritlal gave evidence in the previous reference and ressed his claim under the reference but Ext. S ced before me and proved by Durgadutt upon it is contended that Ritlal settled the dispute g no further claim. Ext. S is written in English t bears thumb impression purported to be that itlal. It is dated 12th March 1965, i.e, long Ritlal gave evidence before Tribunal. The is proved by Durgadutt. He states that this Ext. S was signed by Ritlal. He does not that Ritlal was paid anything in consideration e settlement. He does not either say that the nts of the letter written in English were explained propriate language to Ritlal. There is no signature of Ritlal and instead there is a thumb impression purported to be that of Ritlal. There are some witnesses named therein but none of the witnesses was examined to prove the authenticity of the record of Ext. S. In the absence of any evidence that Ritlal thumb impressed this document after having comprehended the contents of the English document, I am unable to place any reliance upon Ext. S, as a document of settlement. Ritlal is illiterate as will appear from the fact that he thumb impressed the document. Unless contents of the document were explained to him, the document cannot be used against him as evidence. The settlement of Ritlal is not proved. I am discarding Ext. S. in due regard to the fact that Ritlal had already given his evidence before the Tribunal pressing his claim.

I am therefore accepting the settlement of Serial Nos. (3) Shyamnath, (4) Kashinath, (8) Ram Sundar and (9) Sundar Ram who are not entitled to any relief under the reference. With regard to Ritalal I disbelieve record of settlement.

Now I will turn to the merits of the case. The individual cases are to be treated in two separate groups. Serial Nos. 1, 2, and 3 will fall in one group while serial Nos. 5 to 10 would fall in another group. I will take up the case of serial Nos. 1, 2, and 3 first.

According to the company these three persons received three charge-sheets. The first charge-sheet was on 31st August 1962, Exts. D, D(1) and D(2). They mention that due to the negligence of these three workmen Papad was not properly dried and they were packed in wet condition and damage was suffiered. Damage to property is the essence of the charge. They were sent under a certificate of posting and it is Ext. D (3). The certificate of posting says the address of the three workmen as 4 Sukhlal Johuri Lane. The letters were posted on 31st August 1962. The Union however denied having received the charge-sheets. The second charge-sheet was issued to these three workmen on 4th September 1962. They are Exts. E(1), E(2) and E(3). The charge is that the damaged *papad* were ordered to be dried in sun shine but this order was not carried out. These charge-sheets were sent under certificate of posting Ext. E. It shows the address as 4 Sukhlal Johuri Lane and the date of posting is 4th September 1962. The Union denies having received these charge-sheets. The last charge-sheet is dated 7th September 1962. They are Exts. E(5), E (6) and E(7). They are to the effect that the workmen were asked to give account of the stock and handed over the books but they refused to do so, giving rise to the apprehension that money had been misappropriated. They were also sent by certificate of posting as will appear from Ext. E(4). Admittedly last charge-sheet was received by the workmen and was replied to. The explanation given by the workmen is Ext. 2, dated 8th September 1962. Thereafter admittedly no enquiry was held in respect of any of the charge-sheet. On 10th September 1962 dismissal letters were issued. The letters of dismissal are Exts. G(1), G(3) and G(5). They were sent by registered post Exts. G, G(2) and G (4).

Now the question is whether the said dismissal of the three workmen is justified. The Union submitted

that the first two charge-sheets, dated the 31st August 1962 and 4th September 1962, were not received and that the only charge-sheet that was served upon the workmen is the charge-sheet, dated the 7th September 1962, which was replied to in Ext 2. I have already pointed out that the first charge-sheet was sent under certificate of posting. Admittedly the workmen used to reside at 4 Sukhlal Johuri Lane. It should be presumed accordingly that the charge-sheets which were correctly addressed reached the workmen. It is significant to note that though two of the workmen, namely, Ramani and Ritlal were examined before the Tribunal they did not say in their evidence that the first two charge-sheets were not received by them. There is no denial on oath as against the presumption of service which arises from the certificates of posting. There is no earthly reason why the management would suppress those two charge-sheets. I accordingly hold that all the three charge-sheets were received by the workmen. Nevertheless there was no enquiry into any of the charges and the dismissal which related to all the three charges specifically mentioned in the letters of dismissal was without holding any enquiry. The matter is therefore open before the Tribunal and it is open to the company to prove on evidence before the Tribunal that the three charges on which the orders of dismissal followed are substantiated. The first charge is regarding spoiling of *papad*. Shri Durgadutt Agarwala gave evidence about the spoiling of *papad* by packing them up in wet condition. His evidence corroborated by the evidence of Shri Nandalal Agarwalla who stated that he purchased *papad* from Durgadutt Agarwala which was packed in wet condition. That *papad* was returned to Durgadutt. O.P.W.2 Shri Satyanarayan Agarwala has also a *papad* factory at the same premises and he gave evidence to the effect that he saw some quantity of *papad* was returned by the customers as they were wet and damaged. On this evidence it may be concluded that some quantities of *papad* got damaged due to packing in wet condition. But this does not necessarily prove the charge against the three workmen, namely, Buddhu, Ramani and Shyamnath. There is no evidence as to how these three workmen were singled out for the charge-sheets. There is no evidence that these are the three workmen who were given exclusive charge of drying and packing. If *papad* was packed in wet condition it would be the general responsibility of all the workmen unless there is some division of work among them. In the absence of any evidence as to division of work when the company singles out three workmen for charge-sheet for an act which cannot be exclusively allotted to them, I cannot but hold that this is not *bona fide* act. Had all the workmen being charge-sheeted on this ground I would have understood the action of the management. Inspite of the evidence adduced by the Company I am unable to say that the charge has been proved against the workmen.

I next come to the second charge, namely, drying of the wet *papad*. The evidence is of Durgadutt, O.P.W.1, which was corroborated by the evidence of O.P.W.2. According to O.P.W.2 Satyanarayan Agarwala the workers refused to dry the wet *papad* as ordered. If that is so, it is strange to note that instead of all the workmen were charge-sheeting all the workmen, only three workmen were sigled out for the charge-sheet. This is an action on the part of the management which strictly speaks of *malafide*. The evidence is not enough to prove that the thre workmen refused to carry out the order of drying.

Lastly regarding the charge-sheet that the workmen refused to render accounts, I should consider the explanation Ext 2. The explanation shows that it was Buddhu Koiri who used to render accounts. There is no evidence on the side of the management as to who was responsible for rendering accounts. It cannot be that the three workmen were exclusively responsible for accounts. According to the evidence of O.P.W.2, Satyanarayan Agarwala, Durgadutt Agarwala asked the workmen (obviously all the workmen) to give the account of stock but the workmen refused to comply with it. Moreover he wants to add that Durgadutt was abused and threatened with assault. If that is a fact then all the workmen would have been charge-sheeted on the ground of non-compliance of the order of rendition of accounts and the last charge-sheet would have added the fact that Durgadutt was threatened with assault and abused. The action of the management in particularising three workmen for charge-sheet cannot be consistent with the normal conduct and it indicates that the management proceeded against three workmen in a vindictive manner. The hasty action taken by the management shows a note of annoyance. The management, as the evidence of the Union Secretary Shri S. N. Pandey discloses, was angry with the workmen for their joining the Union it was anxious to penalise the workmen. The management's action was hasty and dismissal was resorted to without holding any enquiry in respect of the charges and this is a conduct which will reasonably give rise to the conclusion that the management acted in a *mala fide* manner.

The charges on which the dismissal was based in the case of Buddhu, Ramani and Shyamnath are not proved before the Tribunal.

But in the case of Shyamnath the claim had been adjusted and I have already recorded my finding to that effect. Shyamnath's case therefore need not be considered. Buddhu and Ramani, serial Nos. 1 and 2 are entitled to some relief which will be considered hereinafter.

Now I will take up the cases of serial Nos. 5 to 10 i.e (5) Ritlal, (6) Sukdeo, (7) Sitaram, (8) Ram Sundar, (9) Sundar Ram and (10) Baukelal. They were dismissed by letters Exts. J(1), J(3), J(5), J(7), J(9) and J(11) on 14th September 1962. Ground for dismissal stated in those letters is that the workmen joined in an illegal and unjustified strike and as a result of which the management had to suffer severe loss. The case of the management is that for the period from 8th September 1962 to 13th September 1962, stay-in strike was resorted to by those workmen out of sympathy for the other three workmen who were dismissed Strike is a lawful weapon in the hand of labour for enforcing their claim upon the management. Any and every strike will not be characterised as unlawful and unjustified. There is no evidence to prove that the strike resorted to by the workmen had been illegal Attempts are being made to prove before the Tribunal that the workmen resorted to violance and as such the strike was illegal. If that was a fact the letter of dismissal would have mentioned the conduct of the workmen that they were violent or that they

obstructed the employer in entering the premises or did some act of mischief. Notices were issued to the workmen Ext. J series and same of which were hung up in the notice board. They will show that the management regretted the action of the workmen in refusing to work. So the only allegation against the workmen up to the date of dismissal was that they refused to join work and did not resume normal duties. These are the documents on which I can rely and hold that the workmen were not violent in their attitude. Had they exhibited any act of violent, it would have been invariably mentioned either in the notices Ext I series issued on 13th September 1962, or in the letters of dismissals issued on 14th September 1962. The management was obviously impatient. If there was strike for six days, it could not have been ground for dismissing the entire body of workmen. There was no charge-sheet against the workmen for refusal to do work nor any enquiry but they were dismissed forthwith. The act of dismissal in such a case is an extreme step taken by the management and such an act cannot but be described as victimisation. The dismissal of these workmen should be held to be unjustified.

Shri Mantra, appearing for the Company has submitted before me that since the nine workmen were accused in criminal cases under sections 341 and 448, I.P.C. and they were convicted therein, the action of the management should be held to be justified. The judgments are Exts. K series. The judgments, Ext. K series, show that the case under section 341 was not proved beyond all shadow of doubt. The accused persons were convicted under section 448, I P C. on the finding that they were unlawfully occupying the room of 4 Sukhlal Johuri Lane and it was with intention to annoy the complainant Durgadutt Aagrwalla. Accordingly the learned Magistrate ordered that since the occupation of the rooms was unlawful the accused persons are guilty under section 448, I.P.C. for criminal trespass It is significant to note that the criminal trespass is not even mentioned in the letter of dismissal. That was no ground on which the workmen were dismissed I cannot therefore enter into the finding in that respect which was never the subject matter of charge, even if I try to gather the charge from the letter of dismissal I do not think that the judgment of the criminal court convicting the accused persons under section 448, I P.C. would authorise me to come to the finding that the orders of dismissal were justified. In my considered opinion the dismissal of these workmen is not justified. Out of the six workmen, I have already found that serial No. (8) Ram Sunder and serial No. (9) Sundar Ram got their disputes adjusted with the management. They are entitled to no relief. To other workmen such as serial Nos. (6) Ritlal, (7) Sitaram, (6) Sukdeo and (10) Baukelal are entitled to some relief in this case.

Now the question is what should be the relief granted to them. All the workmen have been dismissed and the *papad* industry have been closed. Against this perspective reliefs are to be assessed. There is no point in awarding order of reinstatement or arrears of wages since the factory had no existence and the workmen could not have been reinstated. The entire business was closed for dismissal of all workmen. The wages and their length of services are described in annexure 'A' of the Union's written statement. I will assess the amount of compensation with due regard to the fact that it is a *papad* industry and the financial capacity of Durgadutt Agarwalla cannot be expected to be very much. In consideration of the length of service and the amount of wages and with due regard to the fact as to the paying capacity of the employer and the nature of the business run by him, I assess the amount of compensation roughly as follows :

		Rs.
Sl. No. 1.	Buddhu Kori ..	200
Sl. No 2.	Ramani Kahar ..	55
Sl. No. 5	Ritlal	65
Sl No. 6.	Sukdeo	120
Sl No. 7.	Sitaram	60
Sl. No. 10.	Baukelal ..	80

This is relief which the workmen are entitled to under this award which is to be implemented by the employer within 30 days of the publication of the award in the "Calcutta Gazette."

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
14-7-56

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3361-I.R./IR/10L-183/64.- 3rd August 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 4004-I.R./IR/10L-27/63, dated the 20th September 1963, the industrial dispute between Messrs. National Sheet and Metal Works (P) Ltd., 36A Sahitya Parishad Street, Calcutta-6 and their workmen represented by National Sheet and Metal Majdur Union, 4 Jagdish Nath Roy Lane, Calcutta-6, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal ;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. National Sheet and Metal Works (P) Ltd., 36A Sahitya Parishad Street, Calcutta-6 and their workmen represented by National Sheet and Metal Majdur Union, 4 Jagdish Nath Roy Lane, Calcutta-6. (Case No. 215/63).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJEI, Judge,
Fifth Industrial Tribunal

Present for the Company : Shri K. K. Moitra, Advocate.

Present for the Union : Shri Nilay Kumar Ghosh, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government of West Bengal, Labour Department order No. 4004--I.R./IR/10L-27/63, dated the 20th September 1963, for adjudication upon the following issue :

(1) Whether the lay-off of the workmen in two batches by rotation with effect from 30th May 1963 to 8th August 1963 is justified ? To what relief, if any are the workmen concerned entitled ?

After receipt of the reference from the Government on 25th September 1963 usual notices were issued to the parties fixing 16th October 1963 for their appearance and for filing of the written statement by the Union. The Union entered appearance and filed its written statement on 16th October 1963. Thereafter the Company filed its written statement on 14th January 1964. After several adjournments on the prayers of the parties the case was finally fixed for hearing on 4th August 1965. On 19th July 1965 the parties put in a joint petition of compromise stating therein that the dispute between them had been settled amicably out of Court, and that an award might be passed accordingly. As the parties have settled their dispute amicably out of Court, there is no subsisting dispute for adjudication and I accordingly make a "no dispute" award as prayed for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.
K. P MUKHERJEI.
Judge.

K. P. MUKHERJEI,
Judge,
Fifth Industrial Tribunal.
22-7-65

Annexure A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri K. P. MUKHERJEI, Judge,
In the matter of an industrial dispute
between
Messrs. National Sheet and Metal Works (P) Ltd.
and
Their workmen, represented by National Sheet and Metal Mazdoor Union (Vide G. O. No. 4004-I. R., dated 20th September 1963).

The humble joint petition of compromise between the Company and the Union abovenamed most respectfully sheweth :

(1) That the above case has been amicably settled between the parties out of Court and as such the parties do not want to proceed with the hearing of the cases.

(2) That your petitioners pray that the dispute may be disposed of as settled out of Court on the basis of this petition.

Under the circumstances, your petitioners pray that your Honour would be graciously pleased to accept this compromise petition and pass an award treating the dispute as settled out of Court and made this petition as an annexure to the said Award.

And your petitioners as in duty bound shall ever pray.

Bimal Banerji, Secretary,
National Sheet and Metal Mazdoor Union.
19-7-65.

For National Sheet and Metal Works,
Private Ltd.,
(Sd.) Illegible.
19-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3378-I.R./IR/8L-13(A)/64.—4th August 1965.—Whereas under the Government of West Bengal, Labour Department Order No. 1233-I.R./IR/8L-13(A)/64 dated the 29th March 1965, the industrial dispute between Messrs. Sodepore Cotton Mills Ltd., P.O Sodepore, 24-Parganas, and their workmen represented by Sodepore Cotton Mills Mazdoor Union, Mishra House, Baraset Road, P.O. Sodepore, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Sodepore Cotton Mills Ltd., P.O. Sodepore, 24-Parganas and their workmen represented by Sodepore Cotton Mills Mazdoor Union, Mishra House, Barasat Road, P.O. Sodepore, 24-Parganas, referred under G.O. No. 1233-I.R./IR/8L-13(A)/64, dated the 29th March 1965. (Case No. VIII-70/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Barrister-Law,
Judge, Sixth Industrial Tribunal, West Bengal

The State of West Bengal, by Order No. 1233-I.R./IR/8L-13(A)/64, dated the 29th January 1965, had referred to this tribunal for adjudication the following industrial dispute between Messrs. Sodepore Cotton Mills Ltd., P.O. Sodepore, 24-Parganas, and their workmen represented by Sodepore Cotton Mills Mazdoor Union, Mishra House, Barasat Road P.O. Sodepore, 24-Parganas.

Issue

1. What relief, if any, the workmen are entitled to for the period of non-employment from 13th December 1961 to 26th December 1961?

After the service of the usual notice, I had directed the Company to put in their written statements and had granted time thrice to file the written statement. The Company of course, did not appear and accordingly I had also written a letter intimating to them that they had not filed written statement and that if they did not appear by 18th June 1965 it would be presumed that the Company does not contest the claim of the Union. The Union also had not filed any written statement and on 18th June 1965 prayed for time to compromise the matter. Time was allowed to 2nd July 1965 and on that date, a petition for further time was filed on behalf of the Union. Time was allowed till 17th July 1965. Today, an application has been filed signed by the learned Advocate Shri Madan Saha and also by Shri Bishnupati Shukla who is Assistant Secretary, Sodepore Cotton Mills Mazdoor Union. In that petition, it has been stated that the matter has been settled out of Court and payment has been made, and that in view of the settlement and payment, the Union does not want to proceed with the case. It has been prayed that a 'no-dispute' award may be passed.

I have considered the facts and circumstances and also the prayer made in the petition, it appears to me that in the facts and circumstances of the present case a 'no-dispute' award should be passed. I order accordingly. This is my award.

Dictated and corrected by me.

P. Basu, Judge
19-7-65

P. BASU, Judge,
Sixth Industrial Tribunal,
19-7-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE
CONSUMER PRICE INDEX NUMBER FOR INDUSTRIAL WORKERS

Centre—Calcutta

(Base 1960 = 100)

Group/Sub-group	June 1965
I—A. FOOD:	
(a) Cereals and Products	118
(b) Pulses and Products . ..	163
(c) Oils and Fats	150
(d) Meat, Fish and Eggs	126
(e) Milk and Products	100
(f) Condiments and Spices ..	118
(g) Vegetables and Fruits	149
(h) Other Food	148
FOOD INDEX	130
I—B. PAN, SUPARI, TOBACCO AND INTOXICANTS.	144
II. FUEL AND LIGHT	115
III. HOUSING	112
IV. CLOTHING, BEDDING AND FOOTWEAR	121
V. MISCELLANEOUS:	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	122
(d) Personal Care and Effects ..	145
(e) Others	113
MISCELLANEOUS INDEX ..	118
GENERAL INDEX	127
ESTIMATED GENERAL INDEX ON BASE : 1944=100	192

D. CHATTERJEE,
Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBER FOR WORKING CLASS

Nadia-Murshidabad

(Base : Year 1951 = 100)

January 1965 to March 1965

Items	Weights	Dec. 1964	Jan. 1965	Feb. 1965	March 1965
Food	70.32	121	121	114	116
Fuel/Lighting	7.58	122	127	125	126
Clothing	7.03	96	97	98	99
Miscellaneous	13.34	130	128	128	128
House Rent	1.73	100	100	100	100
Combined Index	100.00	120	120	115	116

The Index Number for Nadia-Murshidabad remained steady at 120 in January 1965 as compared with the previous month, but recorded a fall of 5 points to 115 in February 1965 followed by a rise of 1 point to 116 in March 1965.

The fall in the index number in the month of February was due mainly to fall in the prices of all varieties of dal, mustard oil, gur, onion, spices, firewood, and cowdung cakes

The rise in the month of March 1965 was due mainly to rise in the prices of rice, fish, potato, brinjal, firewood, cowdung cakes and some items in the clothing group.

D. CHATTERJEE,

Labour Commissioner, West Bengal.

Registered No. C207

The Calcutta Gazette

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BHADRA 4] THURSDAY, AUGUST 26, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3458-I.R./IR/8L-9/63.—13th August 1965. Whereas under the Government of West Bengal, Labour Department Order No. 3708-I.R./IR/8L-9/63, dated the 3rd September 1963, read with its Corrigendum No. 612-I.R./IR/8L-9/63, dated the 14th February 1964, the industrial dispute between Messrs Fitwell Hosiery Corporation, 105/2 Ultadanga Main Road, Calcutta-4, and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5, regarding the issues mentioned in the said Order being matters specified in the second and third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. Fitwell Hosiery Corporation, 105/2 Ultadanga Main Road, Calcutta-4, and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5. (Case No. VIII-191/63.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union : Shri Biswanath Ash, Advocate.

For the Company : Shri N. K. Mookherjee, Advocate.

AWARD

By order No. 3708-I.R./IR/8L-9/63, dated the 3rd September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Fitwell Hosiery Corporation, 105/2 Ultadanga Main Road, Calcutta-4 and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5, regarding the matters specified in the Schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication

Issues

1. Whether the dismissal of Sarbasri (1) Kesab Chandra Dey, (2) Benoy Kumar Chowdhury, (3) Harinarayan Das, (4) Sunil Kumar Dey, and (5) Sunil Kumar Das is justified ? To what relief, if any, are they entitled ?

2. Whether the retrenchment of Sarbasri (1) Gobindalal Das, (2) Loknath Basak, (3) Biswesswar Saha, (4) Birendra Chandra Das and (5) Anil Kumar Kundu is justified ? To what relief, if any, are they entitled ?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in the Labour Department, for adjudication of some industrial disputes existing between Messrs. Fitwell Hosiery Corporation, 105/2 Ultadanga Main Road, Calcutta-4 (hereinafter be referred to as the Company) and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5 (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were issued to the parties who duly entered appearance and filed statement of the case and written statement. Thereafter preliminary steps were complied with by the parties and the case was ready for hearing. The learned Advocates representing both the parties were heard at length. Ten workmen were involved in the dispute under reference. Five of them were retrenched by the company and the other 5 were dismissed from services. Gobindalal Das is a retrenched workman. According to the company that workman has already accepted his retrenchment compensation and other legal dues. (Paragraph 16 of the written statement). The union does not deny this fact. On the contrary, it has informed the Tribunal that it does not want to press the claim of this workman Gobindalal Das. The Union at the time of hearing of the case pressed the claims of the remaining 9 workmen excluding that of Gobindalal Das. Individual case of these 9 workmen was placed in detail before the Tribunal by the learned Advocates of both parties. Ultimately, however, the parties could come to an amicable settlement of the dispute in respect of all the workmen excepting Gobindalal Das whose claims no longer pressed by the Union. According to the company his claim has also been settled out of the Tribunal, and he has already accepted his legal dues from the company. Both parties have filed before this tribunal a joint petition of compromise on 31st July 1965 incorporating the terms of settlement.

I have gone through the joint petition of compromise and considered the terms of settlement. Regard being had to the facts of the case as presented before me by the parties, I have no hesitation to accept the terms as fair and reasonable. Accordingly I make an award on compromise in terms of the joint petition which is made a part of and an annexure to the compromise award.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
The 31st July 1965.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of

Government of West Bengal, Labour Department, Order of Reference No. 3708-I.R./IR/8L-9/63, dated 3rd September 1963 and Corrigendum No. 612-I.R./IR/8L-9/63, dated 14th February 1964

And

In the matter of an Industrial Dispute

Between

Fitwell Hosiery Corporation, 105/2 Ultadanga Main Road, Calcutta-4, —Employer

And

Their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5,— workmen.

The humble petition of both parties abovenamed :

Most respectfully sheweth :

That the parties hereto have settled the disputes under reference amicably by and between themselves out of Court on the following terms : -

1. (a) That Shri Keshab Chandra Dey will be paid a total sum of Rs. 192 (Rupees one hundred and ninety-two only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims including claim for reinstatement.

(b) That Shri Benoy Kumar Choudhury will be paid a total sum of Rs. 200 (Rupees two hundred only) by the employer and the workmen agrees to accept the same in full and final satisfaction of all his claims including claim for reinstatement.

(c) That Shri Hari Narayan Das will be paid a total sum of Rs. 205 (Rupees two hundred and five only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims including claim for reinstatement.

(d) That Shri Sunil Kumar Dey will be paid a total sum of Rs. 215 (Rupees two hundred and fifteen only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims including claim for reinstatement.

(e) That Shri Sunil Kumar Das will be paid a sum of Rs. 188 (Rupees one hundred and eighty eight only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims including claim for reinstatement.

2. (a) That Shri Lokenath Basack will be paid a total sum of Rs. 118 (Rupees one hundred and eighteen only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims under section 25F of the Industrial Disputes Act as retrenchment compensation, one month's wages in lieu of notice and other dues and agrees to give up the claim for reinstatement and other claims.

(b) That Shri Bisweswar Saha will be paid a total sum of Rs. 250 (Rupees two hundred and fifty only) by the employer and the workman agrees to accept the same in full and final settlement of all his claims under section 25F of the Industrial Disputes Act as retrenchment compensation, one month's wages in lieu of notice and other dues and agrees to give up the claim of reinstatement and other claims.

(c) That Shri Birendra Chandra Das will be paid a sum of Rs. 122 (Rupees one hundred and twenty-two only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims under section 25F of the Industrial Disputes Act as retrenchment compensation, one month's wages in lieu of notice and other dues and agrees to give up the claim for reinstatement and other claims.

(d) That Shri Anil Kumar Kundu will be paid a sum of Rs. 110 (Rupees one hundred and ten only) by the employer and the workman agrees to accept the same in full and final satisfaction of all his claims under section 25F of the Industrial Disputes Act as retrenchment compensation, one month's wages in lieu of notice and other dues and agrees to give up the claim for reinstatement and other claims.

(e) The Union does not press the case of Shri Govinda Lal Das.

3. That the workmen will be paid the amounts mentioned in paragraphs 1 and 2 aforesaid on 7th August 1965 before the learned Judge of the Third Industrial Tribunal.

4. That the workmen have got no further claims against the employer.

Your petitioners, therefore, most humbly pray that your Honour may be graciously pleased to approve of the above settlement and to make an award accordingly and to treat this petition of compromise as part of the above.

And your petitioners, as in duty bound, shall ever pray.

Signature of workmen.
Shanti R. Roy, Joint Secretary.

Signatures of Employer.
for Fitwell Hosiery Corporation.
K. L. Kapur,
Partner.

The 31st July 1965.

Biswanath Aslr, Advocate *for*
the Union.
31-7-65.

N. K. Mookherji, Advocate
for Employer.
31-7-65.

J. N. MANDAL,
Judge.
Third Industrial Tribunal.
31-7-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 3448-I.R./IR/7L-48(A)-64.—12th August 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 217-I.R./IR/7L-48(A)/64, dated the 16th January 1965, the industrial dispute between Messrs. Angus Jute Co. Ltd., P. O. Angus, district Hooghly [Managing Agents—Thomas Duff & Co. (India) Private Ltd., 2 & 3 Clive Row, Calcutta-1], and their workmen represented by the Thomas Duff Group Jute Works Employees' Union, P. O. Angus, district Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Angus Jute Co. Ltd., P. O. Angus, district Hooghly [Managing Agents - Thomas Duff & Co., (India) Private Ltd., 2 and 3 Clive Row, Calcutta-1] and their workmen represented by the Thomas Duff Group Jute Works Employees. Union, P. O. Angus, district Hooghly. (Case No. VIII-19 of 1965.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 217-I.R.-IR-7L-48(A)/64, dated Calcutta, the 16th January 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Angus Jute Co Ltd., and their workmen represented by the Thomas Duff Group Jute Works Employees' Union for adjudication regarding the issue contained in the order of reference

Issue

Whether the termination of service of Sarbasri Apudu and Narsing is justified ? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. The case of two workmen, namely, Sarbasri Apudu and Narsingh are raised in the reference. They were permanent workmen of Messrs. Angus Jute Company. Their services were terminated on 15th February 1963 on the ground of misconduct.

The relevant facts alleged in the written statement of the Union are Apidu was the Secretary of the Works Committee and Narsingh was member of the Works Committee. Both of them are Assistant Secretaries of the Union. The two workmen were victimised by the company. They were arrested under Defence of India Rules on 21st November 1962 and detained in jail. On that very day both of them applied for leave. Subsequently on 31st January 1963 they put in fresh applications for leave for a period of four months of the fact that they were in police custody. The company instead of granting them leave, terminated their service on 15th February 1963. The absence of the two workmen was beyond their control and the termination is not justified. The Union submitted that the workmen were not guilty of the charges mentioned in the letter of termination. There was no charge-sheet given to the workmen nor any opportunity of meeting the charge. The action of the management was an act of victimisation because the two workmen were affiliated to All India Trade Union Congress which was not looked upon with favour by the management.

The Company filed written statement challenging the allegation of victimisation and up holding the termination on the ground that the workmen absented themselves from work for an indefinite period and their services have been terminated on the strength of the Standing Orders which provides that absence without leave for more than 10 days is a misconduct for which disciplinary action can be taken by the management.

Appearances of the parties are as follows—

For the Company. Shri N. Das Gupta, Advocate and Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam & Co., Solicitors.

For the Union. Shri Patit Paban Pathak.

Decision

The facts are more or less admitted. Apudu and Narsing were permanent workmen of the company. Their services had been terminated on 15th February 1963 and the letter of termination will show the reason of termination. It was continued absence for an indefinite period. The admitted facts are both the workmen were arrested under Defence of India Rules on 21st November 1962. Both of them applied for leave on that very day on the ground that they were suddenly arrested by the police and taken into custody. The reason was not known to them. A further application for leave was submitted on 31st January 1963 wherein it was prayed that they might be granted leave of absence for four months with effect from 22nd November 1962. The Company refused the prayer contained in the application of leave and issued the letters of termination, dated 15th February 1963. Now the question is whether the said termination is justified. The parties exhibited documents but none of the parties adduced any oral evidence. Mr. Pathak on behalf of the Union argues with considerable emphasis the case of victimisation. It is argued that the two workmen were arrested under Defence of India Rules at the instance of the company and it was the Company which was instrumental in moving the machinery of law falsely against them. The written statement is however silent on this point. It is nowhere stated that the Company was instrumental in getting the two workmen arrested under Defence of India Rules. In paragraph 2 of the written statement it is simply stated that the two workmen became victims of a conspiracy in which Company was a party and the workmen were arrested under Defence of India Rules. Even if I accept that the pleading is one of victimisation in the manner argued before me, the onus is upon the Union to prove that there had been such a conspiracy in the matter of arrest as alleged. The Works Committee passed a resolution to the effect that one day's wages should be donated to National Defence. This was obviously a step for raising of funds for war effort for the Defence of India. This resolution is Ext. 1, dated 10th November 1962. A petition Ext 1(f) was filed subsequently by a number of men (22 persons) against several other persons (16) workmen of the Company wherein it was stated that those persons were indulging in Anti-State activities They were hampering war efforts. That is the allegation. From this application it cannot be said that this was an application made at the instance of the Company. No such argument can be found upon it

in the absence of evidence to connect the Company with the said application. Besides Apudu alias Apru and Narsing many other persons were named in the petition. There had been Defence of India Rules cases. One of such cases was against Apru and Narsingh. The Judgement is Ext 1(f) of the learned Magistrate. The learned Magistrate acquitted them of the charges after an elaborate discussion of the evidence. In the evidence discussed by the Magistrate it transpired that some witnesses of the prosecusion belonged to Indian National Trade Union Congress while the accused persons belonged to All India Trade Union Congress. Those two Unions are rival Unions. From the judgement or from any other evidence I cannot conclude that the management had been responsible or instrumental in either starting the prosecusion or supporting the same. Victimisation by starting the prosecution is not proved on any evidence.

I will now proceed to discuss the law with reference to this particular case. The Staning Orders provide that a workman may be dismissed for misconduct and one of such misconduct is provided in section 14(e)(v). It runs thus--

"Habitual absence without leave or absence without leave for more than 10 days".

Admittedly these two workmen were absent without leave for more than 10 days. It is true that they applied for leave but the leave was not granted by the management. The leave was rightly refused by the management as the workmen were under police custody in connection with Defence of India Rules which can last for an indefinite period. The absence of the two workmen being for an indefinite period, the leave applied for was rejected for good reason. I cannot say that the action of the management had been unreasonable in that respect. It is true that the management did not issue any charge-sheet or give any opportunity to the workmen to answer the charge of absence for more than 10 days though the standing orders clause (e) of section 14 provides for such opportunities. In the present case this omission on the part of the management is not serious or fatal to the case. In a case reported in 1958, 1. L. L. J. page 260, Hon'ble Supreme Court on the strength of a previous decision reported in 1957, 1, L. L. J, page 235 came to the decision that the refusal of leave in such circumstances should be left to the discretion of the employer and the absence of charge-sheet or want of opportunities did not vitiate the decision. The relevant portion of the judgement may be quoted.

"The same principle should apply in the present case. It is true that the arrested men were not in a position to come to their work, because they had been arrested by the police. This may be unfortunate for them, but it would be unjust to hold that in such circumstances the company must always give leave with an application for leave is made. If a large number of workmen are arrested by the authorities in charge of law and order by reason of their questionable activities in connection with a labour dispute as in this case, the work of the Company will be paralised if the Company is forced to give leave to all of them for a more or less indefinite period. Such a principle will not be just; nor will be restore harmony between labour and capital or ensure normal flow of production. It is immaterial whether the charges on which the workmen are arrested by the police are ultimately proved or not in a court of law. The Company must carry on its work and may find it impossible to do so if a large number of workmen are absent, whether in such a circumstances leave should be granted or not must be left to the discretion of the employer. It may be readily accepted that if the workmen are arrested at the instance of the Company for the purpose of victimisation and in order to get rid of them on the ostensible pretext of continued absence the position will be different. It will then be a colourable or mala fide exercise of power under the relevent standing orders; that, however, is not the case here".

Similarly, in the present case I may say that workmen who were arrested under Defence of India Rules and kept in custody for an indefinite period cannot challenge the action of the management if they refuse leave for a long or indefinite period. If however the workmen were arrested at the instance of the Company for the purpose of victimisation and in order to get rid of them on the ostensible pretext of continued absence, the position would have been different In that case the termination would have been held to be mala fide. In the instant case there is no evidence to prove that the workmen were arrested under Defence of India Rules at the instance of the Company and the termination is more or less an ostentible pretext for getting rid of those two workmen. There may be rivalry between the Unions but the management cannot be readily connected with the same In the absence of any cogent evidence, I cannot say that the action of the management in terminating the service of two workmen was mala fide. It is true that eventually the workmen were acquitted but that is immaterial for the purpose of termination as has been pointed out very clearly in the above-quoted judgement of the Hon'ble Supreme Court.

In the result the termination of service of the two workmen must be held to be justified.

This is my finding.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge.
The 28th July 1965.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3460-I.R./IR/15L-13/64.—13th August 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3593-I.R./IR/15L-13/64, dated the 17th August 1964, the industrial dispute between Messrs. Lakshmi Oil Mills, 242/1 Upper Circular Road, Calcutta-4 and their workmen represented by the Union of Oil Mill Workers, 12/13 Cowies Ghat Road, Sibpore, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Lakshmi Oil Mills, 242/1 Upper Circular Road, Calcutta-4 and their workmen represented by the Union of Oil Mill Workers, 12/13 Cowies Ghat Road, Sibpur, Howrah. (G.O. No. 3593-IR, dated 17-8-1964). (VIII—215/64).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A., LL.B.,
Judge, Fourth Industrial Tribunal

For the Union : Shri N. Das, Advocate.

For the Firm : Shri S. C. Sen, Advocate.

The present dispute under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, order No. 3593-I.R./IR/15L-13/64, dated the 17th August 1964. The parties are Messrs. Lakshmi Oil Mills, (hereinafter referred to as the Firm), 242/1 Upper Circular Road, Calcutta-4, and their workmen represented by the Union of Oil Mill Workers, (hereinafter described as the Union), 12/13 Cowies Ghat Road, Sibpur, Howrah. The issue for adjudication is as follows :

Whether the prolonged suspension of the workmen as per list attached is justified? To what relief, if any, are they entitled?

The copy of the list referred to in the issue has been made a part of this award as Annexure "A".

In short, the case of the union is that 60 workmen mentioned in the order of reference have been illegally suspended without any reasonable ground and without making any arrangement for holding any domestic enquiry. Out of the sixty persons only 49 workmen were charge-sheeted and the remaining persons were not at all served with any charge-sheet. It has been stated by the union that the long suspension from 1958 to upto the present time is a case of unfair labour practice and victimisation.

The case of the Firm, on the other hand, appearing in its written statement is that previously there was a reference by the government on the allegations that the workmen were dismissed but ultimately, in that reference both the parties agreed that, in fact, there had been no dismissal. Consequently, the Industrial Tribunal found that the reference as formulated was not maintainable. In the written statement it has been stated from the side of the Firm that after the said award by the Sixth Industrial Tribunal in 1962 the Firm passed the order of dismissal on the basis of the enquiry held against the charge-sheeted persons but as the addresses of the workers could not be traced, the copies of the letter of dismissal were sent to the Secretary of the Union. As the dismissal orders have already been passed, the question of alleged prolonged suspension of the workmen cannot be considered. In the written statement the Firm further has stated that the Union does not represent any workmen of the Firm. In short, the Firm wants to say that all the persons mentioned in the order of reference were charge-sheeted, that the enquiries were held against them and that they have been properly dismissed. Several documents have been exhibited on both the sides. Six witnesses were examined on the side of the Union and only one witness was examined by the Firm.

The main question is whether the long period of suspension of the workmen mentioned in the order of reference is proper and justified. In this case the previous award passed by the learned Judge of the Sixth Industrial Tribunal has been filed and it will appear in Ext. A, the "Calcutta Gazette" at page 3760. The date of the award is 19th October 1962. The names appearing in that order of reference are the same as mentioned in the reference before me. In the previous reference the issue was whether the management was justified in dismissing the workmen in question but at the time of hearing it was admitted that, in fact, no order of dismissal was passed against any of the workers. In the circumstances, the learned Tribunal disposed of the reference as not maintainable. The question of res judicata does not arise because in the present reference the issue is whether the prolonged suspension is justified. At the time of hearing Shri Sen, learned Advocate for the Firm, contended that in the meantime, however, after the disposal of the previous reference the Firm dismissed all the workmen. Shri Das, learned Advocate for the Union, however, contended that the union did not admit that any order of dismissal was, in fact, passed or whether any letter of dismissal was issued to or received by any of the workmen. Ultimately, however, it has been agreed by both the sides that the present reference is not affected by the alleged order of dimissal because I am to see whether the suspension of the workmen was justified. I will, however, not consider the case of dismissal on merits, but I may incidentally consider the facts and circumstances of this case and also the conduct

of the Firm relevant for the purpose of and connected with the question of suspension.

It is to be noted at the very outset that in the list attached to the order of reference no name appears in serial No. 9. From the copy of the list of workmen appended to the previous reference it also appears that no name appears as serial No. 9. Ext. 6, the award of the learned Sixth Industrial Tribunal also shows that no name appears in serial No. 9. In fact, therefore, 59 names of workmen have been given. From the perusal of the written statement filed in the present reference and from the argument advanced from the side of the Firm at the time of hearing, it appears that the case of the Firm is that the persons mentioned in the order of reference were all workmen of the Firm and that they were all charge-sheeted and dismissed. In the previous reference both the sides filed their written statement and the copies of those written statement have been taken in evidence by Ext. D is the written statement filed on behalf of the union in the previous reference whereas Ext E was the written statement filed by the Firm in that case. In paragraph 3 of Ext. E the definite case of the Firm was given. It was stated in that case that out of 60 workers mentioned in the order of reference, those mentioned in serial Nos. 54, 55, 56, 57, 58 and 60 were not workers of the mill, that Dhanugopal Saha serial No. 46 in the list, was repeated in serial No. 59 of the list, and that, Harimati Dassi mentioned in serial No. 29 of the list though not charge-sheeted or suspended at any time, was removed from the Register of the mill on account of unauthorised absence. The clear case of the company in the previous reference was that the remaining 52 workers, serial Nos. 1 to 28 and 30 to 53, had been properly charge-sheeted and suspended. The case of the company in that reference further was that on the basis of the enquiry report they had been found guilty of the charges and decisions had been taken to dismiss them but as the reference was communicated to the Firm, no formal dismissal order could be passed. In the present case on perusal of the written statement of the Firm and upon hearing of the argument advanced from the side of the Firm, I find that the Firm wants to say before me that all the persons mentioned in the order of reference were workmen of the Firm, that they were all charge-sheeted and that they were all dismissed by letters issued by the Firm. The copies of the letter of dismissal will appear in Ext. I series, showing that 57 persons out of 60 were given dismissal letters. The witness appearing on the side of the Firm does not on oath say that the workmen mentioned in the order of reference were not employees of the Firm. On the evidence adduced before me, and the story set up by the Firm at present show that the previous story of the Firm that some of the workmen mentioned in the order of reference were not employees of the Firm is clearly false and unacceptable. On the evidence I am satisfied that the name Dhanugopal Saha appearing in serial Nos. 46 and 59 is a repeatation and that it is the name of the same person. This being my finding and in the absence of any name in serial No. 9 of the list attached to the order of reference, I hold that practically there are 58 persons before me and that I am to consider their case in the present reference. I find that these 58 persons were workmen of the Firm at the time of suspension. Admittedly, however, these 58 persons were not allowed to work on and from 25th January 1958. I shall now consider the propriety of the order of suspension passed against the workmen in some details. The first question arises as to the number of workmen who were charge-sheeted by the Firm. This fact becomes relevant in connection with the question of the order of suspension. The Firm's case is that the workmen were suspended in connection with the charge-sheet. The Union has filed several chargesheets marked Ext. 1 series, Ext. 6, series and Ext. 8 series. The Union wants to say that these were the charge-sheets issued to the workmen and that no other charge-sheet was issued to any other person. Some copies of the charge-sheet have been filed in this case by the Firm along with the written statement of the Firm marked Ext. E which was filed in the previous reference. These charge-sheets do not bear the name of any worker. They are not, therefore, the true copy of the charge-sheets alleged to have been issued by the Firm. Besides these copies of charge-sheet, no other copy of the charge-sheet has been filed by the Firm in the case before me. No postal acknowledgement receipts or the certificates of posting have been filed in this case to prove that any such charge-sheet was sent to all the 58 workmen mentioned in the order of reference. One witness has been examined by the Firm. He is the Assistant Secretary of the Firm. From the evidence of this witness it appears that he is a worthless witness. He got records in his office and he found Ext. F and Ext. I series but he cannot say anything about the important documents of the present case. He says that he wanted to find out old records of the case but he could not find them. At the same time he says that Ext. F and Ext. I series he found. He does not say anything about the copies of the charge-sheet. No competent witness has been examined on the side of the Firm to prove that in fact, all the 58 persons were charge-sheeted. No explanation has been given as to why the charge-sheets could not be produced in this case. There is no satisfaction and reliable evidence that those documents have been stolen away or that they are missing. It appears from the evidence of O.P.W. 1 that one Shri Banerjee has been appointed to look after the case but he does not appear and give any evidence. However, the absence of the copies of the charge-sheet not filed by the Firm will certainly go against the management. In the circumstances of this case I will accept the evidence of the Union which has filed same charge-sheets received by the workmen. In view of the evidence I am to hold that out of the persons mentioned in the order of reference only those mentioned in serial Nos. 3, 12, 22, 25, 28, 34, 35, 36, 39, 48 and 49 and some others and not all the persons mentioned in the reference were charge-sheeted. In the previous case the Firm stated that Harimati Dassi (serial No. 29) was not charge-sheeted and that her name was removed from the register as she was a regular absent worker. In the present case, however, the Firm wants to say that she was also charge-sheeted. In the previous reference the case of the Firm was that the persons mentioned in serial Nos. 54, 55, 56, 57, 58 and 60 were not the workmen of the Firm and that their names did not appear in the register. In the present case the Firm wants to say that they were also charge-sheeted. It is clear, therefore, that in the present reference the Firm made an attempt to give false story showing that all the persons mentioned in the order of reference were charge-sheeted. This attempt

to set up a new story in the present reference shows the mala fide movement on the part of the Firm. The Tribunal has got to be very cautious to accept the evidence of the Firm when it has been made clear that the movements of the Firm are not bona fide in some direction and when it is making some endeavour to set up a false story to make up some latches observing in the previous reference. In view of my finding regarding the issue of charge-sheet without going to the further evidence, it may be stated that the order of suspension passed against the remaining workers, who were not charge-sheeted was unjustified. The company has failed to prove that all the persons were served with charge-sheets.

The next question is whether there is prolonged suspension. In this case the admitted position is, as I also find, that the workmen mentioned in the order of reference were suspended by the Firm on and from 25th January 1958. This suspension continued for a long period. The Union says that it is still continu ng whereas the Firm says that it has been terminated with the order of dismissal passed against the workmen. Of course, as I have already indicated, I am not going to decide the question of dismissal as alleged by the Firm on merits. But incidentally I can consider the conduct of the Firm in the matter of suspension. The Firm has filed several copies of order of dismissal marked Ext. 1 series. In the previous reference the Firm stated that some of the persons named in the list did not belong to the Firm but, according to Ext. 1 series, the Firm has accepted those persons as workmen and the Firm wants to say that the dismissal letters have been served on the Union. The Firm has produced a document alleged to be signed by some person on behalf of the Union showing receipts of sixty letters of dismissals The person whose signature appears on Ext. 2 has not been examined by the Firm. O.P.W.1 has stated that he has no personal knowledge about the service of letters. His evidence is that one Hafi Jamadar of the Firm served the order of dismissal on the workmen. Hafi Jamadar has not been examined in this case and no reason has been assigned why the Firm has not produced him before this Tribunal. Nobody has come to prove the genuineness of Ext. F(2). O.P.W 1 has stated that Hafi Jamadar served the order of dismissal on the workmen but Ext. F(2) shows that the letters were sent to the Union. Ext. G is a copy of the letter written to the Labour Commissioner by the Firm. In this letter it has been stated that the dismissal letters have been sent to the Union office as the addresses of the workers were not with the Firm. That this story that the addresses of the workers were not with the Firm is a falsehood would be evident from the charge-sheets exhibited on the side of the Union. In these charge-sheets the addresses of the workmen have been given. I hold, therefore, that the Firm knew the addresses of the workers and that there was no occasion of the Firm to send letters of dismissal to the Union. Charge-sheets were sent under certificate of posting. The orders of dismissal could have been sent in the similar way. It is very difficult for me to believe that the orders of dismissal were sent either to the Union or to the workmen. It is difficult for me to believe that the letters of dismissal were, in fact, issued.

The case of the Firm is that the charge-sheeted workmen were suspended pending enquiry. I will now consider whether, in fact, there had been any enquiry against any of the workmen. This question becomes very important to ascertain the conduct of the Firm in the matter of suspension. In the previous reference the Firm in its written statement stated that an enquiry had been completed before the written statement had been filed and that the workmen had been found guilty of the charges. It was further stated that the Firm had already decided to dismiss the workmen. Ext. E is the copy of the written statement of the Firm in the previous reference. It is dated 13th March 1959. In the present case also the Firm in its written statement has stated that on the basis of the enquiry the Firm passed the order of dismissal against the workmen. The Union in its written statement has stoutly denied that the Firm had held any enqu.ry at all. It is curious to note that the Firm has not filed any paper to show that, in fact, enquiry had been held. No records of the enquiry proceedings have been produced before this Tribunal. O.P.W.1, the only witness on the side of the Firm, has stated that he does not know about the documents on which the letters of dismissal were passed Nobody has come forward from the side of the Firm to explain the non-production of records of the enquiry in this Tribunal. In the circumstances of this case I have reasons to believe that, actually, there was no enquiry against the workmen and the story of holding the enquiry is unacceptable.

The argument from the side of the Firm is that the suspension of the workmen was prolonged due to the making of references to the Tribunals by the Government. It has also been argued that as references were long pending before the Tribunals, the Firm could not pass any order of dismissal against the workmen and, therefore, the suspension of the workmen was prolonged. I will now consider how far this argument is acceptable. Ext. A is the "Calcutta Gazette" containing the previous award, dated 19th October 1962. From the award it is clear that the dispute was at first referred to the First Labour Court by the Government by an order, dated 18th September 1958, and that the Labour Court was abolished by the notification, dated 11th July 1960. Thereafter the Government again sent a fresh reference to the Sixth Industrial Tribunal by an order, dated 25th July 1960. That reference was ultimately disposed of by the Sixth Industrial Tribunal by an order, dated 19th October 1962. Admittedly, in January 1958 the workmen were suspended. The first reference was made by an order, dated 18th September 1958. The Firm had sufficiently long period to complete the enquiry and dispose of the proceedings against the workmen within two or three months. In any view the enquiry proceedings could have been disposed of finally before the first reference was actually made. There is no evidence before me to show why the Firm took such a long time in the matter of enquiry or to dismiss the workmen if they were really guilty. It is to be noted that either in the written statement or in the evidence it has not been stated when actually enquiry took place. Rather, nobody has come from the side of the Firm to say on oath that, there had been an enquiry against the workmen. I have already stated that the previous reference was disposed of by the Sixth Industrial Tribunal on 19th September 1962. The present reference was made by Government by an order, dated 17th August 1964. According to the Ext. 1 series, the workmen were dismissed by a letter, dated 8th January 1963. Of course, I do not accept the genuineness of these letters of dismissal. A long period, more than two months, passed after the first award. It was published in the "Calcutta Gazette" dated 6th December 1962. The Firm did not immediately

after the publication of the award in the *Calcutta Gazette* dismiss the workmen. All these circumstances mentioned above will clearly go to show that the conduct of the Firm in the matter of suspending the workmen was most unreasonable, improper and highly shocking to the conscience. The action of the Firm in suspending the workmen was *mala fide* and without any justification. This is a case of victimisation and unfair labour practice. The Firm wanted that the workmen should suffer for want of employment and earnings and the order of suspension was motivated by ill-feelings towards the workmen.

There is another fact which should be mentioned. The Firm has not adduced any evidence to show that there is any Standing Order of the Firm according to which order of suspension may be passed pending enquiry against any charge-sheeted workmen. Shri Sen, learned Advocate for the Firm, has submitted at the time of argument that the Firm does not possess any such Standing Orders. There is no evidence before me to show that any of the workmen before me was a source of even apprehension of danger in course of any enquiry or during work inside in factory or that there was any necessity for suspending any of the workmen especially in view of the fact that it took a pretty long time to dispose of the charge-sheet-proceedings against the charge-sheeted persons. If the Firm had the genuine apprehension that there was possibility of long delay in the matter of disposal of the proceedings against the charge-sheeted persons, the workmen could have been allowed very reasonably to continue their work in the meantime. I am convinced in this case that the Firm deliberately prolonged the order of suspension against the workmen with ulterior motive in order to harass the workmen. This act on the part of the Firm is undoubtedly illegal improper and unjustified.

After my finding that the prolonged suspension against the workmen in question was unjustified, the next question that arises relates to the relief to be given to the workmen. Admittedly, the workmen were suspended without wages. When the suspension order becomes unjustfied and liable to be set-aside the normal relief that should be awarded to the workmen is that they should all be entitled to their due wages for the period of suspension. In the case before me, I find that the previous references were pending before the Labour Court and the Tribunal for long periods. There is, of course, no evidence before me that in the meantime the workmen were doing any service elsewhere. On giving my best consideration to the facts and circumstances of this case, I hold that each of the workmen in question shall get from the Firm, for the period of suspension, one year's wages at the rate at which the wages were last drawn.

Before I finally dispose of this matter I shall mention that at the time of argument there was no challenge against or denial about the fact that the present dispute was an industrial dispute and that the Union had the authority to represent the workmen.

The award is accordingly passed.

Dictated and corrected by me.
R. BHATTACHARYA
Judge.

ANNEXURE "A"

List of workmen

1. Ram Krit Ahir
2. Changu Nonia
3. Jaisree Kahar
4. Ramballi Kahar
5. Jorai Kahar
6. Ramdhari Kahar
7. Balli Kahar
8. Ramraj Kurmi
9.
10. Kishore Kahar
11. Nanda Konhar
12. Ramprosad Kahar
13. Surajbali Ahir
14. Harkhu Kahar
15. Nirman Singh
16. Ghumbar Kahar
17. Ramasrey Ahir
18. Rambaran Ahir
19. Nanku Nonia
20. Badal Nonia
21. Nanku Kurmi
22. Bhola Kurmi
23. Sewhari Kahar
24. Ramdahri Kurmi
25. Mongal Ahir
26. Nagu Kahar
27. Satyanarayan Naw
28. Malchand Gosain
29. Harimati Dassi
30. Jhingry Koiry
31. Manick Lal Barik
32. Tulshi Chandra Bhar
33. Sambhu Hazra
34. Gour Chand Gorai
35. Netai Chand Gorai
36. Bhandeswar Gorai
37. Nripen Das
38. Shib Krishna Maity
39. Ramkristo Mondal
40. Anathbandhu Das
41. Lalit Mohan
42. Ram Kri. Gorai Pal Kahar
43. Satyakinkar Pal
44. Sudhir Chandra Mondal
45. Nani Gopal Das
46. Dhanugopal Saha
47. Battokrishna Gorai
48. Rampada Das
49. Birbal Das
50. Tarapada Banerji
51. Jatin Ghosh
52. Tarapada Saha
53. Jamuna Kahar
54. Haripada
55. Kartick Das
56. Charan Kr. Saha
57. Bistu Pada Gorai
58. Nalin Chandra Gorai
59. Dhanugopal Saha
60. Nanigopal Saha

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal
—— 29-7-65.

By order of the Governor,
S. C. MUKHERJEE Astt. Secy.

No. 3554-I.R./IR/11L-78(A)/64.—17th August 1965—Whereas under the Government of West Bengal, Labour Department, order No. 4301-I.R./IR/11L-78(A)/64, dated the 17th September 1964, the industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane Calcutta-7 and their workmen represented by Glass Blowers Union, 14/2C Nirode Behari Mullick Road, Calcutta-6 regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7 and their workmen represented by the Glass Blowers Union, 14/2C Nirode Behari Mullick Road, Calcutta-6. (G. O. No. 4301-IR, dated 17th September 1964) (269/64).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL. WEST BENGAL. CALCUTTA

Present:

Shri R. BHATTACHARYA, M.A. LL.B.,
Judge Fourth Industrial Tribunal

For the Union : Shri N. Das, Advocate

For the Company : Shri K. K. Moitra, Advocate.

The present dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7 and their workmen represented by Glass Blowers Union, 14/2C Nirode Behari Mullick Road, Calcutta-6, arises out of the Government of West Bengal, Labour Department, Order No 4301-IR/IR/1L-78(A)/64, dated the 17th September 1964. The issue for adiudication is as follows:

Whether the refusal of employment to the following workmen is justified? To what relief, if any, are they entitled?—

(i) Shri Gyan Ch. Saha.
(ii) Shri Dhirendra N. Sarkar.
(iii) Shri Gopal Ch. Sil.
(iv) Shri Santi Ranjan Das.
(v) Shri Sudhir Ch. Das.
(vi) Shri Bomkesh Saha.
(vii) Shri Kanai Kabachi.
(viii) Shri Probodh Ranjan Saha.
(ix) Shri Benoy Krishna Paul.

In short, the case appearing in the written statement of the Glass Blowers Union (hereinafter referred to as the Union), is that Messrs. Eastern Traders Syndicate (hereinafter described as the Company), issued a notice, dated 31st January 1964, to the nine workmen mentioned in the order of reference intimating that they would not be given further work until the aforesaid notice was satisfactorily replied to by the workmen and that the workmen were not permitted to join work on and from the 1st of February 1964. The workmen concerned replied to the notice on 3rd February 1964 denying the allegations made by the company. Thereafter the company on receipt of the reply issued letters to the workmen intimating that the company had nothing to do with them unless they apologised for their guilt. The company did not ultimately give any work to these workmen. It has been alleged by the union that the company did not hold any enquiry into the charges made against the workmen and that the workmen were not given any opportunity to place their case. The allegation of the union is that the said nine workmen have been thrown out of employment by the company most arbitrarily with mala fide intention violating the principles of natural justice. The prayer of the union is that the said workers may be reinstated in their position with all their back wages.

The Company has also filed a written statement. Its case is that the workers of the company are not members of the union, that the union does not represent a single worker of the company, that the present dispute is not an industrial dispute, that the present reference is not maintainable as the company had been closed down before the reference was made, that there was no refusal of employment as mentioned in the order of reference, that the workmen in question were dismissed from service as they had committed gross misconduct that charge-sheets were issued to the workmen and that as the workmen declined to express regret for their misconduct, their dismissal is justified. It has been alleged by the company that the nine workmen in question conspired together and following that conspiracy they assaulted the Manager, Shri Ajit Kumar Das, on 31st January 1964 inside the factory. They also abused Shri Das. Shri Das suffered from pain all over his body and received swelling on his left eye. On the very day the workers were charge-sheeted and put under suspension pending disposal of the case. The charge-sheeted persons denied the charges brought against them but they were given opportunity to express regret for what they had done. The workmen did not express any regret and ultimately the workmen were dismissed from service by a letter, dated 19th February 1964, without holding any enquiry. No enquiry could be held as there was high tension prevailing at that time inside the factory.

In this case the union has examined as many as nine witnesses whereas the company has examined five witnesses on its side. Several documents have been exhibited on both the sides.

The first point taken at the time of hearing from the side of the company is that the present dispute is not an industrial dispute. Shri Moitra on behalf of the company has submitted that the present union does not represent the workmen of the company. He has, of course, admitted that there is no substantive evidence on the side of the company to say that the workmen

f the company do not belong to the Glass Blowers' Union or that there is no such union in the company. . W. 1 has stated that he worked in the company and hat he is a member of the union. He has produced ertain receipts showing payment of subscriptions given o the union. P. W. 2, another worker of the company, as stated that he is also a member of the union. He as also produced certain receipts showing his membership. P. W. 5 has also stated that he is a member of he union for several years. Similarly, P. W. 6, P. W. 7 nd P. W. 8 have stated that they are the members of he Glass Blowers' Union. P W. 9 is one of the workers nentioned in the order of reference. He has also stated hat he is also a member of the union. He has further tated that almost all the employees of the company were members of the union. P. W. 3 is the Assistant Secretary of the Union. His evidence is that the union epresents 44 Glass Blowers factories. Admittedly, he company before me is also a Glass Blowers factory. The evidence of this witness is that for the last 6 or 7 ears the union has been representing the workers of the company. From his evidence we get that 60 or 70 workers are employed by the company and hat out of those, about 58 or 60 workmen are members of the union. He has also produced a Membership Register of the union which has been marked Ext.6. O. P W. 3 is the Manager of the Company. Nowhere in his evidence does he say that no worker of the company belongs to the Glass Blowers' Union. O. P. W. 4 is an employee of the company. This witness does not also say that the union does not represent the workmen of the company or that none of the workers is a member of this union O. P W. 5 is another employee. He also does not challenge the status of the union. On consideration of the evidence on record adduced on the side of the union, both oral and documentary, and in the absence of any evidence to the contrary, on the side of the company, I hold that an appreciable number of workmen of the company were members of the union and that the union has authority and status to represent the workmen of the company. Shri Moitra, however, is conscious about the absence of evidence on the side of the company. His only argument on this point is that there were two previous references before this Tribunal wherein the union and the company were the parties and that in those two references this Tribunal held that the union had no *locus standi* to represent the case of the workmen of the company. The contention of Shri Moitra is that the question of representation by the union is hit by the principles of res judicata. The awards of the previous two references have been marked Ext. G and Ext. G(1). Admittedly, in those two references the company and their workmen represented by the union were parties. Ext. G(1) is an award relating to a different dispute between the company and their workmen and the said reference was made by an order of the Government, dated 30th September 1963. Ext. G is an award relating to a dispute between the company and its workmen in respect of a different issue arising out of an order of the government, dated 12th March 1964. The said previous two references related to two different issues over some occurrence that took place at two different points of time. There can be no doubt whatsoever that the present reference before me is concerned with a new issue over some event occuring at a subsequent time. Of course, in the previous two references in order to ascertain whether the disputes were industrial disputes, this Tribunal considered the evidence adduced on that point, and the finding was that the disputes were not industrial disputes as there was no sufficient and reliable evidence to prove that the union represented the workmen of the company. I think Shri Moitra's contention about res judicata in the present case is misconceived and unacceptable. First of all, the issues in the three references are quite distinct. Next, the occurrences for which the disputes arose for the three references are also quite different. Lastly, the Tribunal is to see whether at the relevant time when the alleged occurrences took place and for which the reference has been made, the union supporting the case of the workmen really represented the workmen and is still representing them in the present issue. It is not unreasonable to hold that a particular union represented the workmen of a particular company at some particular time, but it does not mean that the union should for all the time to come will represent the workmen. It may similarly happen that the union might not have represented the workmen of a particular company previously but subsequently it represented the said workmen. In this view of the matter it cannot be stated that as this Tribunal in earlier references found that there was no sufficient evidence to hold that the union represented the workmen of the company, in the present reference also without considering the evidence on record the Tribunal should blindly follow the earlier decision on the question of representation. The circumstances have changed and reliable evidence has been adduced in the present case. In this connection I am to consider Ext. 3, the copy of the memorandum of settlement on a dispute between Messrs. Eastern Traders Syndicate and their workmen represented by the Glass Blowers' Union. This settlement is dated 20th January 1965, two days before the filing of the written statement by the company in this case. From the perusal of this document it is clear that even in August 1964, the union raised a dispute on behalf of the workmen of the company and that the dispute was ultimately settled on 20th January 1965. There is no manner of doubt that the company admitted the union as the representative body on behalf of the workmen This settlement is admitted from the side of the company at the time of argument. It has not been denied from the side of the company during the evidence. The story of the company that the union does not represent the workmen of the company is unacceptable. Shri Moitra on behalf of the company has been asked by me to explain this Ext. 3. But he has avoided by saying that Ext. 3 should not have been considered by this Tribunal. In the facts and circumstances I, therefore, hold that in the present case the union has locus standi to represent the workmen of the company and that the workmen of the company are members of the union. I am also satisfied that the present dispute is an industrial dispute and that the question of res judicata does not arise in the present case. From the side of the company the case reported in 1961, F. L. R Vol. II, Part 7 at page 362 has been relied upon but that case does not apply in the facts and circumstances of the case before me.

The next point that has been canvassed from the side of the company is that the reference is not maintainable as the factory of the company is not in existence. It has been argued by Shri Moitra that the factory has been closed after the dismissal of the workmen in

question in 1964. P. W. 3, the Assistant Secretary of the Union, has stated that the company is still functioning at 6 Muralidhar Sen Lane, Calcutta, and that it entered into an agreement with the union. The copy of the agreement is admittedly Ext. 3. As against the evidence of the union there is no reliable evidence on the side of the company to prove the non-existence of the company. O. P. W. 3 is Shri Ajit Kumar Das who was the Manager. Nowhere does he say that the company or the business has been closed down or that the factory is no longer in existence. O. P. W. 4 who was an employee of the company has made an attempt to say that the factory is not there. This statement has not been supported by any reliable corroboration. On receipt of this reference from the Government, notices were issued to the parties and it appears from the acknowledgment receipt that the company received the notice of this reference on 26th September 1964. The letter was admittedly addressed to the Eastern Traders Syndicate at 6 Muralidhar Sen Lane. There is no evidence to say when actuallly, if at all, the company was closed down or when the factory bacame non-existence. On the other hand, Ext. 3 clearly shows that even on 20th January 1965 the company entered into an agreement with the union representing its workmen and that in Ext. 3 the address of the company has been given. Ext. 3 clearly shows that even in January 1965 the company was in existence. I hold that the story of non-existence of the company or factory is unacceptable.

It has been next argued from the side of the company that the issue mentioned in the order of reference is not appropriate in the facts and circumstances of this case and, therefore, the workmen are not entitled to any relief. It has been contended that the nine workmen mentioned in the order of reference were dismissed from service but in the order of reference the issue does not relate to dismissal from service. Refusal of employment has been made the issue in the present case. Shri Moitra wants to say that dismissal is not the same as refusal, and as the workmen have been dismissed, this Tribunal cannot consider the question of refusal of employment because, in fact, no refusal of employment has been made by the company. I cannot also accept this line of argument of Shri Moitra. According to Chambers Dictionary "refuse" means "to decline to give or take". According to Oxford Dictionary "refuse" means "reject". The word "refusal" naturally means act of refusing. The word "employ" according to the Chambers Dictionary means "to give work to" and according to the Oxford Dictionary it means "to keep at work" or "use service of". The "employment", therefore, means act of employing. "Dismiss" according to the Oxford Dictionary mean "discharge" or "release". According to the Chambers Dictionary "dismiss" means "to remove from employment" or "reject". Let us now see the case of the parties before me. The union says that along with the notice, dated 31st January 1964, the nine workmen were intimated that they would not be given further work and since then the workmen were not given any work by the company. The company did not hold any enquiry into the charges and the workmen were not given any opportunity to defend themselves. It has been stated by the union that the workmen concerned have been thrown out of employment due to illegal and high-handed action of the company. The union has, therefore, prayed that the workmen may be reinstated with all back wages. The company, on the other hand, has stated in the written statement that the workmen committed misconduct and they were placed under suspension on and from 31st January 1964 pending disposal of the charge-sheets. Ultimately, the company dismissed them by a letter, dated 19th February 1964. It is clear that the case of the union is that the workmen have not been allowed to work and that they have been thrown out of employment. On consideration of the meanings given in the dictionaries and the stories set up by the parties before me, I do not find any distinction between "refusal of employment" and "dismissal from service". Practically speaking, they convey the same meaning in the facts and circumstances of the present case. I will certainly consider the cases of the respective parties with reference to the evidence adduced before me, and I will certainly consider whether the refusal of employment by the company in respect of the nine workmen either by way of dismissal or suspension or otherwise is justified. The issue as framed in the order of reference is in order, and the reference is maintainable.

The last submission from the side of the company is that on merits also the dismissal of the charge-sheeted persons should be held justified. Admittedly there was no enquiry. It has been contended by both the sides that in the absence of domestic enquiry this Tribunal should see whether the charges framed against the delinquents have been proved. Ext. 8 is the copy of the order of acquittal passed against the eight of the charge-sheeted persons by the Presidency Magistrate in a case started by Shri Ajit Das. The charges were under sections 323, 325 and 504 of the Indian Penal Code. The order relates to some offences under the Penal Code. Both the sides have agreed about the proposition of law that the charges framed against the delinquents may be enquired into in spite of the order of discharge or the order of acquittal passed by any Magistrate in any Criminal Court. In the present case the charge framed against the workmen involved in the case will appear in Ext. F. In short, the allegation is that the workmen entered into the office of the Manager, Shri Ajit Das, while the latter was on duty and abused and assaulted him. Ext. F is the letter of complaint signed by Shri Das. This is dated 31st January 1964, the date of occurrence. Ext. E also is dated 31st January 1964. The replies to the charge-sheet given by the workmen will appear in Ext. D series. Some of the delinquents alleged that it was Shri Das who had assaulted them when the workmen went to have discussion with him regarding some grievances. However, all the workmen denied the allegations that they committed any misconduct. O. P. W. 1 is the Assistant Sub-Inspector of Calcutta Police who on 31st January 1964 at about 3.20 p.m. recorded a General Diary about a telephonic information he received. The General Diary has been marked exhibit. This witness sent the Head Constable to the place of incident. This witness has further stated that at about 4.45 p.m. the Head Constable came back with Ajit Das and he recorded a further entry. That entry has also been exhibited. O. P. W. 2 is the Head Constable. He says that he went to the Company's office and found Ajit Das in his office. Several books were lying here and there. He also noticed broken

glasses and he took Shri Das to the thana and an injury was found on the left eye of Shri Das. O. P. W. 3 is the Manager himself. He has named the workmen in question as the persons who entered into the office one after another and surrounded him. He has further stated that Gopal Sil abused him and slapped him on his left cheek. His further evidence is that Kanailal Kabashi fisted him near his left eye causing bleeding injury. He was unconscious for some time. Kishore Chakraborty, Girin Chakraborty and Ramani Dey gave first aid to him. He was taken to the thana and sent to the Medical College Hospital. He attended the Emergency Department and he has proved the hospital ticket, marked Ext. J. He was also examined by the Surgical Department and the relevant ticket is Ext. J/1. He was also examined at the Orthopaedic Department of the Hospital. The ticket is marked Ext. J/2. Ext. J/2 shows that Shri Das was advised strapping of chest. O. P. W. 3 has stated that plastering was done. O. P. W. 4 is Krishna Kishore Chakraborty who has supported O. P. W. 3 on material particulars. Similarly Girin Chakraborty has corroborated the story of Shri Das. On the side of the union eight of the workmen in question have been examined. P. W. 1 is Provat Ranjan Saha. He says that he does not know anything about any incident regarding Shri Das alleged to have taken place on 31st January 1964. His evidence is that Shri Das did not start any criminal case against him. Krishna Kishore Chakraborty and Girin Chakraborty have named Shri Saha as one of the miscreants. I find nothing to disbelieve them. In Ext. F, the letter of complaint written on the date of incident, shows that Shri Saha was one of the miscreants. He was charge-sheeted on the very day. I reject the evidence of P. W. 1 . P. W 2 is Gopal Sil. He has denied the allegation that he along with others surrounded Shri Das and assaulted him. No independent evidence has supported him as against the witnesses examined by the company. It is to be noted that in the reply to the charge-sheet he stated a story that Shri Das assaulted one Jnan Babu and abused him when Gopal Sil was discussing with Shri Das. During evidence, however, Shri Sil does not say anything about such story. P. W. 4 is Kanailal Kabashi. He has denied the allegations made in the charge-sheet. He does not say anything about any incident of 31st January 1964. P. W. 5, Santi Ranjan Das, has stated that the allegations appearing in the charge-sheet were false. He is also silent about the incident that took place on 31st January 1964. Bomkesh Saha, P. W. 6, has made similar statement. He has denied the suggestion that he surrounded Shri Das and assaulted him. Benoy Krishna Paul, P. W. 7, has given vague evidence like other workmen. P. W. 8, Sudhir Das, has made similar statement. The last witness of the Union is P. W. 9, Dhirendra Nath Sarkar, one of the charge-sheeted workmen. He does not now remember what he had stated in reply to the letter, dated 5th February 1964. He has, however, said that the allegations made in the charge-sheet were false. On consideration of the oral evidences of all the witnesses examined by the Union and the company, I am convinced that the witnesses on the side of the union have suppressed truth. Some of the workmen who set up a story of assault by Shri Das on some workmen on 31st January 1964 have now given evidence before me posing as if they are not aware of any incident taking place on 31st January 1964. They have given a good-bye to the previous story. They now want to say that they were not at all present in the office of Shri Das on 31st January 1964. I find that the injury of Shri Das was severe and the same would not have been caused by any scuffle. It has been proved that delinquents came in-a-body to the office of Shri Das with common intention and, in fact, the assault was made on Shri Das acting under the same and common intention of all the charge-sheeted persons. It is clear, therefore, that all the nine persons were guily of the charge. The witnesses wanted to say that they did not receive any letter of dismissal. The letter of dismissal is Ext. B. Ext. B-1, Ext. B-2 and Ext. B-3 will show that the letters of dismissal were sent under the certificate of posting. The correctness of the addresses given has not been challenged before me. I have no doubt that the letters of dismissal in due course reached to the charge-sheeted workmen.

On giving my best consideration to the facts and circumstances of this case, I hold that the dismissal of the nine workmen, that is to say refusal of employment to these persons by the company, was justified, proper and legal. The workmen, therefore, are not entitled to any relief. Before I part with this award I should mention one fact In the order of reference Probodh Ranjan Saha has been named in sl. No. 8 Provat Ranjan Saha is the correct name not Probodh Ranjan Saha. From the evidence of this witness it is clear that the name Probodh Ranjan Saha mentioned in the order of reference is a palpable mistake for Provat Ranjan Saha. The union has known this mistake and Provat Ranjan Saha has been examined before me. The company, however, has not raised any objection with regard to this name. In the circumstances I hold that this type of clerical mistake may be over-looked.

In view of my findings above, I decide the present reference against the workmen.

Dictated and corrected by me.
R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
6-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3563-I.R./IR/10L-51(B)/62.—18th August 1965. —Whereas under the Government of West Bengal, Labour Department, order No. 3349-I.R./IR/10L-59(B)/62, dated the 23rd July 1965, the industrial dispute between Messrs. Orient General Industries Ltd., (Factory No. 2), 111/1 Barrackpore Trunk Road, Calcutta-35 and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal:

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Orient General Industries Ltd. (Factory No. 2), 111/1 Barrackpore Trunk Road, Calcutta-35, and their workmen represented by Orient Fan Mazdoor Union, 139 Narikeldanga Main Road, Calcutta-11. (Case No. VIII-107/62).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY,
Judge, Seventh Industrial Tribunal.

For the Union : Shri Patit Paban Pathak.
For the Company : Shri S. C. Sen, Advocate.

AWARD

The above dispute over the Issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No.3349-I.R./IR/10L-51(B)/62, dated the 23rd July 1962.

Issue

Whether the termination of employment of the following workmen is justified? To what relief, if any, are they entitled?—

(i) Shri Jadulal Bhaumick.
(ii) ,, Shyamapada Majhi.
(iii) ,, Bimal Chakravarty.
(iv) ,, Chakradhar Behra.
(v) ,, Sushil Kumar Paul.
(vi) ,, Syed Ali Mazhar.
(vii) ,, Sachin Nath Sarkar.
(viii) ,, Manilal Das.
(ix) ,, Habibar Rahman.
(x) ,, Barkhu.
(xi) ,, Naresh Chandra Das.

The relevant case of the Union as set forth in its written statement and pressed at the hearing is briefly as follows :

The concerned workmen were first appointed in the Motor Department of the Company's factory at Ghore Bibi Lane, Calcutta-11, on different dates in 1957, as shown in paragraph 1 of the written statement, and all of them excepting Barkhu (serial No. x) were piece-rated workers. Barkhu was a monthly-rated worker with daily wages of Rs. 2.87. The piece-rated workers were earning Rs. 7.00 to Rs. 8.50 per day as minimum. They were getting production bonus every month and also annual bonus amounting to not less than one month's wages before Durga Puja. They were also enjoying the privilege of annual increment according to the system of the factory. They were and are members of the Orient Fan Mazdoor Union. They were covered by an agreement, dated 30th August 1959, between Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta, and their workmen represented by Orient Fan Mazdoor Union. In November 1959, the Management decided to shift the Motor Department to a new site at 111/1 Barrackpore Trunk Road, and all workmen of the Motor Department in the factory at Ghore Bibi Lane, including the present concerned workers were directed to report for duty at the new factory with effect from 1st December 1959. The workers accordingly reported for duty in the new factory and since then they are working here. All the workmen who were sent to the new factory for work remained the workmen of Orient General Industries Ltd., 6 Ghore Bibi Lane, for all purposes. They were granted a daily travelling allowance of 50 nP per head for the change of their working place from Ghore Bibi Lane factory to the new factory at Barrackpore Trunk Road. A new Management developed at the new factory and the new Management claimed itself to be completely separate from the Management conducting the business at 6 Ghore Bibi Lane. After the transfer of the workmen of the Motor Department to the new factory, certain existing privileges enjoyed by them were gradually curtailed inspite of protests from them. Piece-rated workers were put on daily rates, which resulted in reduction of their earning. They were deprived of production bonus. Moreover, bonus equivalent to one month's wages paid to them in the year 1960 was subsequently deducted from their wages. In view of this curtailment of their existing privileges, disputes were raised by the workmen and the present concerned workmen took initiative and lead in raising the disputes before the Labour Commissioner. This enraged the Management, which tried to get rid of the concerned workmen by way of victimisation. In pursuance of the policy of victimisation, the new Management charge-sheeted all the present concerned workmen, excepting serial Nos. (ix) Habibar Rahman and (x) Barkhu on 16th November 1961 for slowing down production. The charge was completely false, concocted and *mala fide*. The workmen replied to the charge-sheets denying the charge. Then on 19th February 1962 the new Management again charge-sheeted all the present workmen excepting serial No. (i) Jadulal Bhaumick, for sleeping on duty. This charge was completely false concocted and *mala fide*. The workmen replied to the charge-sheets denying the charge. Thereafter, the new Management dismissed all the concerned workmen with effect from 13th February 1962 on the basis of the aforesaid charges without any enquiry and in violation of the principles of natural justice. The dismissals were all illegal, *mala fide*, vindictive and without jurisdiction.

The Company has filed its written statement in reply to the Union's written statement. The relevant case put forward by the Company and pressed at the hearing may be briefly summarised as follows.

The concerned workmen were employed in the Motor Department of the factory at Ghore Bibi Lane and they were appointed in 1957. It is not denied that the concerned workmen are working in the new factory at Barrackpore Trunk Road since 1st December 1959, but it is alleged that this Management has no knowledge

to under what circumstances the notice regarding ifting them to the new factory for work was given. is also denied that after they were shifted to the arrackpore Trunk Road factory for work, the conrned workmen also remained workmen of the factory Ghore Bibi Lane for all purposes. It is admitted at after the shifting they were given 50 paise per ad, but it is denied that this amount was given on ccount of travelling allowance and it is alleged that his amount was given as personal allowance for attendnce at the new factory. The factory at Barrackpore runk Road, Baranagore, started as a new establishnent for manufacture of motors, dynamos, etc. and he name and style of the factory is Orient General ndustries Ltd., Factory No. 2. The concerned workmen joined the factory as new employees so far as he present Management was concerned and they ccepted the terms offered to them by this Managenent, save and except that their past services were ecognised by giving credit for the period of their ervice in the Ghore Bibi Lane factory. So far as the lleged agreement between the Orient General Indusries Ltd., 6 Ghore Bibi Lane, Calcutta-11, and their workmen represented by Orient Fan Mazdoor Union is concerned, the execution of the agreement is admitted by the Company. It is denied that gradually a new Management developed in the present factory at Baranagore and it is contended that this establishment has no unity of management or control with the factory at 6 Ghore Bibi Lane and this factory functions separately and independently as a separate unit under Orient General Industries Ltd., 6 Ghore Bibi Lane, Calcutta. The Management of this factory is from the very inception of the factory a separate and independent unit from the management of the factory of Ghore Bibi Lane. There was no curtailment of the existing privileges of the workmen of the Motor Department, as alleged by the Union in its written statement. It is not correct to say that the workmen were put on daily rates with the result that their earnings were reduced. The allegation that the concerned workmen were deprived of production bonus is neither admitted nor denied. It is also contended that during the Puja holidays, some money was paid as advance, not as bonus, in order to provide the workmen with more credit facilities for the Puja celebration and this advance was realised from the workmen in accordance with the terms upon which it was paid. It is denied that the concerned workmen took initiative and lead in the matter of raising disputes before the Labour Commissioner regarding curtailment of their existing privileges. The Company was never motivated by any spirit of victimisation and had never recourse to anything unfair or illegal against the concerned workmen. The charges of slowing down production and sleeping on duty contained in the charge-sheets, dated 16th November 1961 and 19th February 1962, were not false, vindictive, *mala fide* and concocted, as alleged by the Union. The workmen were not dismissed without any enquiry and in violation of the principles of natural justice, as alleged by the Union and the dismissals were not illegal, *mala fide* and vindictive. The Management acted legally and within its authority in dismissing the workman and the dismissals were justified and *bona fide*. The Union and the concerned workmen are not entitled to any relief.

I first take up the case of 8 concerned workmen, serial Nos. i to vi, viii and xi, in connection with the charge of "going slow" against them. According to the Company one joint enquiry was held regarding the charge of "going slow" in respect of these workmen and two others, who are not covered by the present reference. I leave out for the present serial No. (vii) Sachin Nath Sarkar, who was admittedly not a party to the alleged joint enquiry of 24th November 1961. His case is to be dealt with separately. The charge-sheets for going slow are admitted by the workmen and they are covered by Exts. 2, 4, 6, 8, 10, 12, 14, 16 and 20 on the Company's side and Exts. C series on the Union's side. There was a joint reply to the charge-sheets by all the concerned workmen. The reply is Ext. 32/D1. The charge-sheets were dated 16th November 1961 and the joint reply was submitted on 20th November 1961. Each charge-sheet was accompanied by a comparative statement purporting to show slowing down of production by the concerned workmen during the period of slow down mentioned in the charge-sheet. In the joint reply (Ext. 32/D(1), the workmen denied that they had slowed down work and challeged the production figures given in the statements attached to the charge-sheets as completely incorrect and contended that the Company deliberately quoted false figures in order to make out cases against the workmen. Exts. F, F(2) to F(9) are the notices issued to the workmen for the enquiry proposed to be held on 24th November 1961. These notices have not been disputed. In the notices it was stated that Shri D. Mukherjee, Development Engineer, would hold the enquiry. In the written statement filed on behalf of the Union, there is clear denial of any enquiry on 24th November 1961. I am however, satisfied from the evidence that really an enquiry regarding the charge-sheets for going slow against the aforesaid 8 concerned workmen, and two others not covered by the present reference, was really held on 24th November 1961 by Shri Dilip Mukherjee. P.Ws. 4 to 6 Shri Bimal Kumar Chakravarty (Sl. No. iii), Shri Monilal Das (Sl. No. viii) and Shri Naresh Chandra Das (Sl. No. xi), are the only three concerned workmen covered by charge-sheetes for going slow who have given evidence in the present case and there are indications in their evidence that Shri Dilip Mukherjee held some enquiry concerning their charge-sheet for going slow. They have not, however, admitted that there was a thorough enquiry with opportunities given to them to defend themselves against the charges, as alleged by the Company. P.W.4 Shri Bimal Kumar Chakrabartty has made the following statements regarding the enquiry: "No enquiry was held regarding the charge-sheets. Only Shri Dilip Mukherjee, Engineer of our Department, came to us one day and asked whether we were giving less production and doing less work. Shri Birla and Shri Khemka came to our Department, but they did not give evidence. * * * Dilip Mukherjee wrote something in some papers in English and asked us to sign the papers saying that our matters would be settled. We signed the papers at his words, though we did not know English. * * * 10 workmen were present when Dilip Babu came. * * * Dilip Babu had some oral talks with us, but he did not record anything then. Subsequently, he came with some written papers." P.W. 5 Shri Manilal Das has made the following statements in his evidence: "After we submitted our replies, Dilip Babu came one day to the factory and asked us why the production was falling and we denied that we had slowed down work. After this, he came to

us with a written paper and asked us to sign it saying that it would be for our benefit We signed the paper at his word." P.W. 6 Naresh Chandra Das has the following statements in his evidence: "Dilip Babu came to our Department for enquiry. No other worker of the Company gave evidence before Dilip Ganguly (?) Mukherjee that we had slowed down work. * * * I signed some papers produced by Dilip Mukherjee". It is clear from the statements of the aforesaid witnesses that Dilip Babu did hold some sort of enquiry and they put their signatures in some papers produced by Dilip Babu. As against this, there is the clear evidence of Dilip Mukherjee (O.P.W.1) and he has testified that he held the enquiry from 24th November 1961 to 27th November 1961 with a break on 26th November 1961, and all the 10 workmen attended the enquiry proceedings on these dates and the statements of witnesses and other proceedings of the enquiry were dictated by him to one Shri Sharma who recorded them in longhand, and then he (the E.O.) signed on every page and the workmen also signed the proceedings. He is supported by the recorded enquiry proceedings, Ext. H, which show that the 8 concerned workmen whose cases are now being discussed, attended the enquiry proceedings and put their signatures in the recorded proceedings and evidence, both oral and documentary, were produced on behalf of the Company and this evidence was recorded and the Company's main witness, Shri Durgadas Karmakar, the Supervisor of the concerned Department, was cross-examined by a number of concerned workmen. The recorded proceedings also show that the Company's evidence was recorded first and then the concerned workmen were examined and their statements were recorded and they were cross-examined by the Company's representative. It further appears that the Company's production books for the relevant period now marked Ext. I series were produced at the enquiry and were thoroughly checked by the E.O. with reference to the production statements supplied to the workmen along with the charge-sheets in presence of the concerned workmen and according to him, the production statements supplied along with the charge-sheets were correct except in respect of one item relating to Chakradhar Behara (Serial No. iv). Durgadas Karmakar, the Supervisor of the concerned department, was practically the main witness for the Company at the enquiry. He has also given evidence before this Tribunal. He has also stated in his present evidence that Dilip Babu held the enquiry regarding the charge-sheets for going slow. I have no hesitation to hold upon the evidence produced before this Tribunal concerning the holding of the enquiry from 24th November 1961 to 27th November 1961 in respect of aforesaid 8 concerned workmen regarding the charge-sheets for going slow that the enquiry was held after due notice to the concerned workmen and in their presence and with their participation and they were given full opportunity to defend themselves against the charges and it was a thorough and scrutinising enquiry fully in consonance with the principles of natural justice. The admitted signatures of the concerned workmen in the recorded enquiry proceedings is an important fact supporting the position that the enquiry was held as per the recorded proceedings. I am unable to believe the present explanation of the workmen that though no enquiry was held they put their signatures on some papers produced by the E.O. at his word. The plea is unnatural and highly improbable. Ext. H(1) is the enquiry report containing the findings of the E.O. According to the E.O the concerned workmen showed fall in production and they took considerably more time in doing some particular works than what they used to take before adopting 'go slow' tactics. He has given reasons in support of his finding in his report. This finding has been challenged as perverse and baseless on behalf of the workmen before me. My attention has been drawn to the statement of Durgadas Karmakar (O.P.W.3) the Supervisor of the concerned Department, in his evidence before this Tribunal to the effect that there is no circular or notice fixing the quota of production of the workers on daily rates, and it has been contended that when there is no fixed quota of production of the workers on daily rates, there was no ground whatsoever for accusing these workmen of going slow. Durgadas Karmakar has also made the statement that the standard of outturn is assessed by taking the average work done by each workman. It appears in the present case that the charge of going slow was preferred against these workmen on the basis that compared to their previous production, they were taking much more time in executing particular jobs during the period covered by the charges against them. In other words the basis of the charge of go-slow was increase in average time taken by the workmen in executing a particular job. In my view, if it is found that a particular workman is consuming much more time in executing a particular job for a particular period as compared with the time of execution of the same job by him for a previous period, there may be sufficient ground for saying that he has gone slow and if it is found that it is not an isolated case of a particular workman but a number of workmen have similarly gone slow, there may be reasonable ground for believing that a particular body of workmen has deliberately decided upon a "go slow" policy resulting in the lowering of production. Accordingly, I cannot dismiss the charge of going slow against these workmen straightaway as perverse and baseless simply because of the admission of Shri Durgadas Karmakar that there is no fixed standard of outturn of work for each workmen. As to the average time taken by the concerned worker in executing a particular job before and after the go-slow period, the Company has relied upon the production registers, Exts. I series. I have already indicated above that the E.O. checked the registers with reference to the production statements attached to the charge-sheets and found them correct, except in the case of one item relating to Chakradhar Behara. I see no reason to disbelieve the production registers, Exts. I series and the evidence of the E.O. The Union has made a strong plea that the production registers are not the only documents of production, but during the relevant period, a job card used to be maintained for each workman and the job card showed the day to day work of each workman but the Company has deliberately withheld the job cards, because if produced, the job cards would falsify the production registers. P.W. 3 Shri Bimal Chandra Chakrabarty has produced the job card (Ext. 50), stating that this is his job card signed by Jogneswar Mitra. Jogneswar Mitra is the Head Mistri of the Department. On behalf of the Company, it is strenuously denied that at the relevant period there was any system of issuing job cards to the workmen. In a joint letter, dated 23rd November 1961 [Ext. G(1)], the workmen demanded some documents from the Company including job cards. The Company replied in its letters (Exts.

G(2) to G(ii)) that all relevant documents would be produced at the enquiry. After this, job cards were first mentioned in the Union's affidavit for production of documents by the Company filed before this Tribunal on 15th July 1963. The Company, in its reply, denied existence of job cards during the relevant period. The affidavit was sowrn by one Brojomohan Prosad, who described himself as the Assistant Welfare Officer of this factory. The Union's affidavit for documents was sowrn on 15th July 1963 and the Company 's affidavit in reply was sowrn on 25th July 1963. There was no reference to the job card in their joint reply to the charge-sheet and there was also no reference to the job card in the written statement of the Union filed in the present case. This omission is, to my mind, very significant and takes away much ground from the strong reliance now placed by the workmen on the alleged job cards for the relevant period. The Union filed a long list of documents upon which it intended to reply on 23rd April 1963. But, there was no mention of any job card at all in this list, though now one job card is produced and relied upon as a very important document on the side of the Union and for the withholding of which the Company is charged with *mala fide* concealment of its won material document. I have examined the job card, Ext. 50, produced by Bimal Chakrabarty when he was giving evidence on 8th January 1964. It is very significant that no other job card has been produced by any other workman examined as a witness and there is no explanation for this. After having regard to all the aforesaid facts and circumstances, I am unable to accept the job card (Ext. 50) produced for the first time by Bimal Chakrabarty when he was giving evidence as a reliable and *bona fide* document and I am unable to hold on the basis of this job card that the Company has withheld the job cards which were really in vogue during the relevant period. In my view, the Company's documents of production cannot be held to be believed simply because of the production of the alleged job card, Ext. 50.

It appears from the evidence of Shri Durgadas Karmakar that the workers started to go slow in works since June or July 1961, and they were at first verbally spoken to about the matter by him and then when this produced no effect, warning letters were issued to them. Exts. G (12) to G (19) are the warning letters all dated 7th July 1961. The Company issued the charge-sheets for "going slow" on 16th November 1961. It cannot be said, therefore, that the Company suddenly and abruptly conceived the idea of issuing charge-sheets to these workmen for going slow in work. No doubt, it is an undisputed position that these workmen were formerly employed in the Company's Narkeldanga factory (Ghore Bibi Lane factory) and from there, they are transferred to Baranagore factory and some disputes arose between the Company and the Union about the applicability of all the terms and conditions of service in Narkeldanga factory to their service in Baranagore factory and some of these disputes were carried up to the Labour Directorate and ultimately referred for adjudicaton. In fact, one such adjudication is also pending before this Tribunal. Raising of industrial disputes is not an unnatural or abnormal matter nowadays and it cannot at once be said that the Company is actuated by a *mala fide* motive of victimisation simply because some industrial disputes are raised by workmen through their Union. Apart from this general position, there is no sufficient evidence before me from which I can hold definitely that the concerned workmen took any leading, active or aggressive part in relation to the disputes which arose between the Company and its workmen after their transfer from Narkeldanga factory to Baranagore factory. None of the concerned workmen appears to be occupying any responsible official position in the Union. There is, therefore, no sufficient ground for holding that the Company was actuated by any *mala fide* motive against the workmen because of the disputes which arose between the Company and its workmen after their transfer from Narkeldanga to Baranagore factory and so, the Company hit upon a plan of victimising these workmen and the charge-sheets for going slow were issued against them in line with this plan. The Company cannot be accused of want of good faith in respect of the charge-sheets or the enquiries held in respect of them. I have already held above that the enquiries were held in the presence and with the participation of the workmen and the procedure adopted was substantially in accordance with the principles of natural justice. The E. O. found the workmen guilty of the charges and this finding was materially based upon the production registers (Ext. I series). I have gone through the enquiry proceedings. I have already referred to the fact that the E. O. examined and verified the production registeres with reference to the copies of production statements issued with the charge-sheets and excepting the case of one item relating to Chakradhar Behara, he found agreement between the production statements and the production registers. After giving a careful consideration to the proceedings of the enquiry and the materials produced before the E. O. and also after carefully perusing his enquiry report I cannot but hold that he had sufficient materials before him for holding the charges as proved against the concerned workmen and his view of the materials placed before him or his final conclusion cannot be said to be baseless or perverse.

In consideration of all the facts and circumstances discussed above, I finally hold that the Company was not guilty of want of good faith or any motive or spirit of victimisation or unfair labour practice in issuing the charge-sheets for going slow against the workmen and following up the charge-sheets with a domestic enquiry and that the enquiries was held fairly and properly in accordance with the principles of natural justice without any basic error and the conclusion reached by the E. O. on the basis of the enquiry was not baseless or perverse. In view of these findings, this Tribunal must accept the result of the enquiry and consequently the dismissals of the concerned workmen on the basis of the enquiries as proper and and justified. This finding covers the cases of workmen who were dismissed as a result of the enquiry regarding the charge-sheets for going slow which started on 24th November 1961 and continued up to 27th November 1961 and these are all the workmen charge-sheeted for going slow, except Sachin Sarkar (sl. No. vii). In other words, the concerned workmen covered by the above finding are workmen bearing sl. Nos. (i) to (vi), (viii) and (xi).

I now take up the case of Sachin Sarkar (sl. No. vii) in respect of the charge of going slow against him.

Ext. T is his charge-sheet with production statements, Exts. T(1) and T(2). Ext. 32/D (1) is the joint explanation in respect of this charge submitted by him and 8 other similarly charged workmen whose cases have already been dealt with above. It is an admitted position that the notice to this workmen regarding the enquiry fixed for 24th November 1961 could not be served upon him and so he did not appear at the enquiry held on 24th November 1961 to 27th November 1961. Ext. A is a copy of the notice to this workman informing him that the enquiry regarding him would be held on 11th January 1962 by one Shri B. K. Bhattacharjee. Ext. P(2) is the workman's reply to this letter asking for postponement of the enquiry proposed to be held on 11th January 1961. The Company by its reply, dated 11th January 1962 (Ext. B), informed the workman that in compliance with his request, the enquiry was adjourned to 13th January 1962 and would be held on that day. The workman received this letter, but in reply [Ext. P(1)], he again asked for postponement of the enquiry. It is to be noted that this workman had been asking for postponement of the enquiry on the ground that he had not yet got necessary papers. The Company by its letter, dated 13th January 1962 [Ext. A (1)] finally informed the workman that it was not prepared to postpone the enquiry any further stating that the charge-sheet, dated 16th November 1961, had been received by him on 17th November 1961 and he would be given ample opportunity to scrutinise the documents and relevant papers in connection with the charge at the enquiry and to cross-examine the witnesses for the Company, if any, and accordingly advised the workman to attend the enquiry fixed for 13th January 1962. In these circumstances, the enquiry was held on 13th January 1962 by Shri H. R. Saboo (P. W. 5), an officer of the Company. The workman did not appear at the enquiry. The enquiry officer, Shri H. R. Saboo waited for the appearance of the workman who was at that time working in the factory and finally, he sent the slip [Ext. M (2)], to the Supervisor of the Department, Shri Durgadas Karmakar, requesting the Supervisor to send the workman to him for the enquiry. Durgadas Karmakar (O. P. W. 3) has testified that he got the slip from Shri Saboo, but the workman refused to attend the enquiry and so he returned the slip with an endorsement to that effect. Ext. M(2) contains an endorsement to the effect that the workman refused to attend the enquiry. After this, the enquiry was held *ex-parte* by Shri Saboo and was concluded on the same day. Ext. X is the recorded enquiry proceedings and Ext. X(1) is the enquiry report. By a letter, dated 15th January 1962, the workman protested against the conduct of the Management and asserted that if any enquiry was held *ex-parte* it would be illegal, *mala fide*, without justification and not binding upon him. It is now contended on behalf of this workman that the Company was not at all justified in holding the enquiry on 13th January 1962 *ex-parte* and the enquiry was not at all fair and proper and in consonance with the principles of natural justice. No doubt the holding of a domestic enquiry *ex-parte* is an exceptional procedure, but the Company has the right to hold an enquiry *ex-parte* if the concerned workman after being duly notified of the date of the enquiry fails to attend it without any sufficient reason. It is not the law that the Company cannot hold a domestic enquiry *ex-parte* in any circumstances whatsoever. It is to be judged from the facts and circumstances of the present case whether the Company was justified in holding the enquiry *ex-parte*. I have stated above facts preceding the *ex-parte* enquiry held on 13th January 1962. It is to be noted that this workman was not included in the domestic enquiry of 24th November 1961, which was held in respect of the other workmen charge-sheeted for going slow, because the notice of that enquiry was not served upon this workman. Thereafter, the Company fixed 11th January 1962 for holding the enquiry and this was more than two months after the first enquiry which was held on 24th November 1961. But, as the workman again asked for postponement of the enquiry, the Company adjourned the enquiry to 13th January 1961 with due notice to him, but the workman did not appear before the enquiry officer on 13th January 1962 inspite of being called by a slip sent through his departmental Superviser. The only reason urged by this workman for postponement of the enquiry from the beginning was that he had not got necessary papers. I think there is no substance in this reason. If all the other workmen charge-sheeted for the same offence of going slow could participate in the enquiry held more than two months earlier on 24th November 1961 without any objection or demur, I fail to understand why this workman was not in a position to be present and to participate in the enquiry held regarding him much later on 13th January 1962. In the letters asking for postponement, the papers non-receipt of which was put forward as the ground for postponement were not indicated and specified. In his evidence before this Tribunal also, the same workman Sachin Sarkar (P.W.1) has failed to clearly indicate and specify the papers for want of which he was not in a position to face the enquiry on 13th January 1962. After giving due consideration to the aforesaid facts and circumstances, I hold that this workman had no sufficient reason to stay away from the enquiry held on 13th January 1962, and his conduct amounted to daliberately abstaining from appearing at the enquiry inspite of being duly notified and also called for the enquiry and the Company was, therefore, fully justified and within its legal rights in holding the enquiry *ex-parte* and such an enquiry must be held to be not against any principle of natural justice. The enquiry, therefore, must be considered on its merits and its result, if accepted, must be binding upon this workman. The enquiry was held by Shri H. R. Saboo, an officer of the Company. I am fully satisfied from his evidence considered along with the recorded enquiry proceedings, Ext. X, that he adhered to the principles of natural justice in holding the enquiry by taking full evidence, oral and documentary, produced by the Company in support of the charge against this workman and this evidence was similar to and on the lines of the evidence produced at the enquiry held from 24th November 1961 to 27th November 1961 in respect of the 8 other similarly charge-sheeted workmen. Ext. X (1) is the enquiry report. I find that at this enquiry too, the production registers of the Company, Ext. I series, were produced and scrutinised by the E. O. with reference to the production statements annexed to the charge-sheet and he found agreement between them excepting in respect of two entries. According to him, the timings noted in these two entries in the production statements were not found incorrect, inasmuch as, the timings were noted as less than the actual timings [*vide* paragraph 2 of page 2 of the enquiry report, Ext. X (1)], I find on a scrutiny of the whole evidence bearing upon the enquiry that the E. O.

examined the Company's evidence critically before coming to his conclusion that the workman was guilty of the charge of going slow and his view of the evidence cannot be said to be perverse and his conclusion cannot be also said to be perverse or baseless.

In the result, I find that this workman was found guilty of the charge of going slow at a fair and proper domestic enquiry which conformed with the principles of natural justice, though it was held *ex-parte* and the result of the enquiry must be held to be binding upon him. Necessarily, this Tribunal must also accept the result of the enquiry. As he was found guilty of a gross misconduct arising out of deliberately adopting a "go slow" policy resulting in loss of production, his dismissal was certainly justified.

I have already dealt with the background facts and circumstances while dealing with the case of eight other similarly charge-sheeted workmen in respect of whom a domistic enquiry was held from 24th November 1961 to 27th November 1961, and I have already held and indicated that the background facts and circumstances cannot establish want of *bona fides*, victimisation or unfair labour practice, or any basic error on the part of the Company in issuing the charge-sheets for going slow and following it up by the domestic enquiry. These findings must also apply in the case of this workman also.

On all the above considerations and for the reasons given above, I find that the dismissal of this workman was justified and he is not entitled to any relief.

I now come to the charge of sleeping on duty against all the concerned workmen, except Shri Jadulal Bhaumick [sl. No. (i)].

It is an admitted position that the charge-sheets, Exts. C, J, O to O (7) for sleeping on duty between 1-30 a.m. and 4-30 a.m. on 17th February 1962 was served upon these workmen. On behalf of the Union 9 charge sheets have been produced and they are Exts. 22 to 30. It is also admitted that all the charge-sheeted workmen submitted a joint reply. Ext. D-34 is the joint reply. The domestic enquiry regarding these charge-sheets were fixed for 24th February 1962 and notices of the enquiry were served on 28th February 1962. Exts. B, F (1), J (1), U, and V to V(5) are the enquiry notices, which bear the signature of the concerned workmen. Shri H. R. Saboo was appointed as enquiry officer and this fact was stated in the notices of enquiry. The evidence of Shri H. R. Saboo (O. P. W. 5) is that he held the enquiry on 24th February 1962, but the concerned workmen were not present at the enquiry though he sent a note to the department for sending these persons to the enquiry giving their names. Ext. N is the note which he sent to the departmental head, one Shri Dutta Gupta, for sending the concerned workmen to the enquiry. The note shows that it was endorsed over to Shri Karmakar, the Supervisor, for compliance, but it was returned with the report that the workman refused to attend the enquiry. O. P. W. 5 Shri Durgadas Karmakar has clearly testified to this fact. He has stated that he got the note coming from his superior officer, Shri Dutta Gupta, for producing the workmen named therein and he sent it back with his endorsement that the workmen had refused to come. In these circumstances, this enquiry was also held *ex-parte* by Shri Saboo. As in the case of the enquiry regardng the charge-sheet for going slow against Sachin Sarkar [sl. No. (vii)] already dealt with and discussed above, I cannot find fault with the enquiry officer for holding the enquiry *ex-parte*. I am satisfied that the concerned workmen deliberately refused to attend the enquiry inspite of being served with the notices of enquiry on 22nd February 1962 and also further being asked to attend the enquiry on 24th February 1962 while they were all working in the factory. I have already referred to the enquiry notices above. P. W. 5 Shri Monilal Das (sl. No. viii) has clearly admitted receipt of the notce of enquiry in respect of the charge-sheet for sleeping on duty. P. W. 3 Habibar Rahman (sl. No. ix) has admitted that he and all other concerned workman worked in the factory on 24th February 1962. It is to be noted that after getting the notices of enquiry on 22nd February 1962, the workmen never protested against the holding of the enquiry on 24th February 1962 nor asked for any postponement of the enquiry. As the workmen wilfully and deliberately refrained from attending the enquiry inspite of the notices and also further attempts made by the E. O. to secure their presence at the enquiry on the date of an enquiry when they were working in the factory, the holding of the enquiry *ex-parte* was justified and within the legal rights of the Company.

I now come to the merits of the enquiry itself. The enquiry was held by Shri H. R. Saboo. Ext. K (1) is the recorded proceedings of the enquiry and Ext. K (2) is the enquiry report. I am satisfied from the evidence of O. P. W. 5 Shri H. R. Saboo and from the enquiry proceedings Ext. K (1), that inspite of the enquiry being held *ex-parte* owing to deliberate attention on the part of the concerned workmen from attending the enquiry a full and thorough enquiry was held and full evidence was produced by the Company both in regard to the fact of service of notice upon the workmen on 24th February 1962, when they were working in the factory asking them to attend the enquiry fixed for that date and also in regard to the merits of the charge of sleeping on duty. It appears from the evidence that even after the workmen refused to attend the enquiry on being sent for through the departmental head by the note of the E. O., Ext. N individual notices (marked Exts. 5 series by the E. O. and Ext. Q series in this proceeding) were issued and tendered to the workmen for attending the enquiry, but they refused to accept the notices. Witnesses Shri B. N. Banka, Shri D. P. Sharma, Shri D. Roberio, Shri J. Chakrabarty, Shri G. Roy, Shri A. K. Dutta Gupta and Shri Durgadas Karmakar were examined at the enquiry and they testified to the above facts. Before proceeding to hold the enquiry *ex-parte*, the E. O recorded the finding that he was fully satisfied that the charge-sheeted workmen were given every opportunity to represent their case before him, but they avoided doing so. The evidence already referred to above quite reasonably justifies this finding. As to the merits of the charge the direct evidence consisted of the statementes of Subedar Khan Singh, Head Jamadar of the factory, Shri Shew Mongal Tewari the durwan of the factory, who was on night duty on 16th/17th February 1962 from 10 p.m. to 2 a.m., Shri B. S. Ganguli, Assistant Chief Engineer of the factory who was in the factory on the night of 16th/

17th February 1962 from 10 p.m. to 4-30 a.m. and Shri T. N. Ghosh, another officer of the factory, who was on duty in the factory from 12 midnight to 4-30 a.m. on 17th February 1962. They all testified that they found the workers of coil setting, coil winding and motor assembly department sleeping within the factory during the duty hours on the night of 17th February 1962. The E. O. held upon their evidence that the concerned workmen were guilty of the charge of sleeping on duty on the night of 17th February 1962. *Prima facie* the evidence of these witnesses stands uncross-examined and unrebutted, because it was an *ex-parte* enquiry brought about by deliberate refusal of the workmen to attend the enquiry. It has been, however, strenuously argued by the Union representative that none of the aforesaid witnesses specifically named any of these 10 workmen as having been found sleeping during duty hours in their statements before the E. O. and so the E. O. was not justified in finding these workmen guilty of the charge and his finding was, therefore, baseless and perverse. I have given proper consideration to this argument. The fact remains, however, that there was no denial by any of these workmen in their joint reply to the charge-sheets that they were not on duty that night. It is not also in their written statement in this case, nor in the evidence of any of the concerned workmen, Sachin Sarkar, Habibar Rahman, Bimal Kumar Chakrabarty Manila Das and Naresh Chandra Das. On the contrary, almost all of them have admitted in their evidence that they were on duty during the relevant period of the night of 16th/17th February 1962 and they duly worked during the duty period. P. W. 1 Sachindra Nath Sarkar has stated that no supervisory officer came to their department from 1-30 a.m. to 4-30 a.m. and told them anything about their work and they were working during these hours. P. W. 3 Habibar Rahaman has also stated that no officer came during their working hours on the night shift of 17th February 1962. P. W. 5 Monilal Das has stated that on that particular night, they were on duty and they did their work. P. W. 5 Naresh Chandra Das has referred to the alleged job cards and has stated that the job cards would show that on the relevant night they did full production. It is clear from the aforesaid evidence of the witnesses among the concerned workmen that it was or is never their plea that they were not on duty during the night shift of 16th/17th February 1962, referred to in the charge-sheets for sleeping on duty. On the contrary, their clear case is that they were on duty during the relevant shift and they did their usual work and never slept. Considered in the background of this evidence, the evidence of the Company's witnesses examined before the enquiry officer cannot but refer to the concerned workmen who were on duty or during the night shift in question. Accordingly, the finding of the enquiry officer that the charge of sleeping on duty against all these workmen was established cannot be said to be baseless or perverse simply because the Company's withesses examined before him did not name the concerned workmen. Shri T. N. Ghosh, Chief Inspector of this factory, who gave evidence before the E. O., was also examined in this proceeding and he stated clearly in this proceeding that he saw all the charge-sheeted workmen sleeping in the factory.

On a consideration of all the above facts and circumstances, I hold that in respect of the charge of sleeping on duty, there was also a fair and proper enquiry and the concerned workmen were fairly and properly found guilty of the charge upon sufficient materials. In view of this findings, this Tribunal must accept the result of the enquiry and necessarily, the dismissal based upon the result of the enquiry. Sleeping on duty was certainly a major misconduct justifying the punishment of dismissal. In this connection, I would refer to the Company's Standing Ordes, Ext. Y, in which both slowing down in performance of work and sleeping on duty are major misdemeanours for any of which a workman is liable to be dismissed *vide* sections 2 (4) and (5) of Appendix D of the Standing Orders. I, therefore, finally hold that the dismissal of these workmen on a charge of sleeping on duty was also justified.

On all the above findings and for the reasons given above, I finally hold that the dismissal or termination of employment of all the concerned workmen named in the Issue was justified and none of them is entitled to any relief.

This is my award.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
4-8-65.

By order of the Governor,

S. C. MUKHERJEE,

Asst. Secy.

The Calcutta Gazette

BHADRA 11 THURSDAY, SEPTEMBER 2, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3607-I.R./IR/4L-37/64.—25th August 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3819-I.R./IR/4L-37/64, dated the 27th August 1964, the industrial dispute between Shri S. K. Chatterjee, Suktara Bus Service, Bhanga Kutir, G. T. Road, Burdwan and his workmen represented by Burdwan Zilla Motor Karmachari Samity, District CongressOffice, Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shri S. K. Chatterjee, Suktara Bus Service, Bhanga Kutir, G. T. Road, Burdwan, and his workmen represented by Burdwan Zilla Motor Karmachari Samity, District Congress Office, Burdwan (Case No. VIII—240 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

Government of West Bengal, Labour Department, by its Order No. 3819-I.R./IR/4L-37/64, dated Calcutta, the 27th August 1964, referred an industrial dispute between Shri S. K. Chatterjee and his workmen represented by Burdwan Zilla Motor Karmachari Samity to this Tribunal for adjudication regarding the issue contained in the order of reference.

Issue

Is the termination of service of Shri B. K. Tewari justified ? What relief, if any, is he entitled to ?

This is a reference under section 10 of the Industrial Disputes Act. The Union challenged the termination of service of Shri B. K. Tewari, a driver, employed in the transport business of Shri S. K. Chatterjee. His service was terminated on and from 10th of May 1963. The Company filed a written statement in answer to that of the Union in which it contends that Shri Tewari refused to work on the bus. So his service came to an end and his service was never terminated by the bus owner.

It was fixed for hearing on 13th August 1965. On that day both parties appeared before the Tribunal

and the case was opened. A talk of compromise which was pending from before and again cropped up and it terminated in a settlement.

A joint petition of settlement was filed before the Tribunal by which the owner agreed to accept Shri B. K. Tewari in service on old terms of employment provided he joined his duty within a period of seven days from 13th August 1965. The settlement is quite fair and reasonable and is accepted. An award is accordingly made in terms of the said settlement which forms a part of the award.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
13-8-65.

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Shri S. K. Chatterjee, Bus owner

And

His workmen, represented by Burdwan Zilla Motor Karmachari Samiti, Burdwan

And

In the matter of Government Order of Reference No. 3819-I.R./1R/4L-37/64, dated 27th August 1964.

The humble petition of compromise :

Most respectfully sheweth]:

1. That the case has been settled between the parties amicably.

2. That the workman concerned Shri B. K. Tewari will be taken back in employment by the Bus owner on old terms, provided he joins duty within a period of 7 days from date, failing which he will have not any further claim on the bus owner.

3. That this settles the dispute pending adjudication finally.

It is, therefore, prayed that a settlement award in terms of this petition may kindly be given.

And for this parties as in duty bound shall ever pray.

For the workman :
Shyam Sundar Chowdhury,
Vice-President of the Burdwan
Zilla Motor Karmachari Samity.
13-8-65.

For the Bus owner :
Sisir Kumar Chatterjee,
Bus owner.

A. Sarkar, Advocate.
13-8-65.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
13-8-65.

By order of the Governor,
S. C. MUKHERJEE,
Asstt. Secy.

No. 3586-I.R./1R/11/L-365(A)/63.—21st August 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4284-I.R./1R/11L-365(A)/63, dated the 10th October 1963, the industrial dispute between Messrs. H. P. Sarkar & Co., 125A Bepin Behari Ganguly Street, Calcutta-12 and their workmen represented by Calcutta Gold Smithy and Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of an industrial dispute between Messrs. H. P. Sarkar and Co., 125A Bepin Behari Ganguly Street, Calcutta-12 and their workmen represented by Calcutta Gold Smithy and Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12 (Case No. VIII—244/63).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union : Shri H. L. Roy, Advocate.
For the Company : Shri N. M. Das Gupta, Advocate.

AWARD

By order No. 4284-I.R./IR/11L-365(A)/63, dated the 10th October 1963, the Government of West Bengal in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. H. P. Sarkar & Co., 125A Bepin Behari Ganguly Street, Calcutta-12 and their workmen represented by Calcutta Gold Smithy and Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the matters specified in the schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-IR/IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

1. Whether the retrenchment of Sarbasri Nirapada Kar, Dwijapada Ganguly, Prafulla Kumar Roy, Kalipada Nandy and Bireswar Karmakar is justified ? To what relief, if any, are they entitled ?

2. Whether the dismissal of Shri Ramjatan Sharma is justified ? To what relief, if any, is he entitled ?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal, in their Labour Department for adjudication of an industrial dispute existing between Messrs. H. P. Sarkar & Co., 125A Bepin Behari Ganguly Street Calcutta-12 (hereinafter referred to as the Company) and their workmen represented by Calcutta Gold Smithy and Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12 (hereinafter be referred to as the union)

As usual immediately after receipt of the reference notices were served upon the parties who appeared but the union after considerable delay filed statement of its case and thereafter the company filed written statements On completion of intermediate steps by the parties, the case was ready for hearing when the parties talked of amicable settlement. Some opportunity was given and the matter was settled amicably between the parties and a joint petition of compromise was filed before this Tribunal on 10th August 1965.

I have considered the terms of settlement in the light of the facts and circumstances of the case and found them fair and satisfactory. So, on acceptance of the terms of settlement, I make an award on compromise in terms of the joint petition of compromise filed on 10th August 1965 which do form part of the compromise award as an annexure thereto.

This is my award.
Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal
10-8-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL WEST BENGAL

In the matter of West Bengal, Labour Department Order No. 4284-I.R./I.R./11L-365(A)/63, dated the 10th October 1963.

And

In the matter of an industrial dispute

between

Messrs. H. P. Sarkar & Co ,

And

Their workmen represented by Calcutta Goldsmithy and Jewellery Workers' Union

Petition of Compromise.

The humble petition of compromise between the company and their workmen represented by the aforesaid union

Most respectfully sheweth :

The parties above have settled their dispute under reference in the following manner

(*i*) Regarding Issue No. 1 :

That five persons concerned in this issue will have no claim for employment in the company at any time and their termination of service will stand. They will, however, be paid two months wages last drawn in case they individually and personally collect the same from the company with a certificate from the union's Advocate Shri H. L. Roy within 3 months from date

(*ii*) Regarding Issue No. 2 :

That dismissal of Shri Ramjatan Sharma will stand and he will not get any relief and/or compensation.

It is, therefore, humbly prayed that the Tribunal will be pleased to pass an award in terms of the above settlement.

And for this act of kindness, your petitioners shall ever pray.

For the Union
H. L Roy,
Advocate for the union
10-8-65.

For the company,
N. Das Gupta,
Advocate for the company.
10-8-65.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
10-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3603-I.R./IR/4L-28/63.—25th August 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3504-I.R./IR/4L-28/63, dated the 22nd August 1963, the industrial dispute between Messrs. Salkia Tansport Agency Private Ltd., 67 Harogunj Road, Salkia, Howrah and their workmen represented by Howrah Motor Transport Employees' Association, 4 Nityadhan Mukherjee Road, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. Salkia Transport Agency Private Ltd., 67 Harogunj Road, Salkia, Howrah, and their workmen represented by Horwah Motor Transport Employees, Association, 4 Nityadhan Mukherjee Road, Howrah (Case No. VIII—170/63).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present,

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

For the Union : Shri Amar Chakrabarty, President

For the Company : Shri A. Sarkar, Advocate

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 3504-I.R./IR/4L-28/63, dated the 22nd August 1963.

Issue

Whether the forced idleness of the workmen from April 1963 onwards is justified ? To what relief, if any, are they entitled ?

On being served with notice of the reference, the parties appeared before this Tribunal and filed their respective written statements in due course. When the hearing date was fixed after the necessary preliminary proceedings, the parties took some adjournments and some of the adjournments were taken on the ground that talks about amicable settlement of the dispute were going on. The case was finally fixed for hearing on 9th August 1965. On that date, the parties' representatives submitted before the Tribunal that the dispute had been amicably settled and they also filed a joint petition of compromise duly signed by the authorised representatives of the parties. The parties prayed in the compromise petition that an award in terms of the joint petition of compromise might be made. I heard the representatives of the parties. They also submitted that the case might be disposed of by a compromise award in terms of the joint petition

I am satisfied after having regard to the joint petition of compromise and after hearing the parties' representatives that there has been a *bonafide* amicable settlement of the dispute between the parties, as stated in the joint petition. The case is, therefore, to be disposed of by a compromise award, as prayed for.

In the result, I make a compromise award in the case in terms of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
12-8-1965.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Salkia Transport Agency (P) Ltd.

And

Their Workmen, represented by Howrah Motor Transport Employees' Association

And

Government Order of reference No. 3504-IR/IR/4L-28/63, dated 22nd August 1963.

The humble petition of compromise.

Most respectfully sheweth :

1. That the case pending adjudication has been finally settled out of court.

2. That the workmen on whose behalf the dispute was raised by the Union and which is pending adjudication has got no further claim of employment against the Company or that they got any dues left with the Company covered by the said dispute.

3. That the dispute having been settled mutually an award in terms thereof may kindly be passed.

And for this your petitioners as in duty bound shall ever pray.

For the Workmen :
Amar Prosad Chakrabarty

Howrah Motor Transport Employees' Association.
9-8-65.

For the Company :
For Salkia Transport Agency (P) Ltd.,
Illegible,
Director.
A. Sarkar,
9-8-65.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
12-8-65.

By order of the Governor,
S. C. MUKHERJEE Asst. Secy.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3622-I.R./IR/8L-23/63. 26th August 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5867-IR. I. R. -14 (C)/61, dated the 7th October 1961, read with corrigendum No. 7816-IR./IR./8L-14(C)/61, dated the 16th December 1961, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24 and their workmen represented by Garden Reach Textile Worker's Union, Q-77 Ratna Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication ;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Radha, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute ;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Radha, 1 1 Garden Reach Road, a workman of Messrs. Kesoram Industries and Cotton Mills, 42 Garden Reach, Calcutta-24, against the aforesaid Company in connection with G. O. No. 5867-I.R., dated 7th October 1961. (Case No. 56 of 1963 under section 33A).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL
WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal

The workman applied under section 33A of the Industrial Disputes Act complaining that his service had been illegally terminated in contravention of provision of section 33 of the Industrial Disputes Act. The Company filed an objection to the said petition.

The case was fixed for hearing and on the date of hearing both parties appeared and filed a joint petition of compromise. On behalf of the workmen Shri Arun Sen, representative for the workman signed the petition of compromise and on behalf of the Company Shri Vijoy Bahadur Singh, the Manager, singed it. Both parties prayed for a "no dispute" award. As the matter

had been settled mutually between the workman and the company, a "no dispute" award is accordingly made.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
13-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3621-I.R./IR/8L-23/63.—26th August 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5867-IR I.R. 8L-14(C) 61, dated the 7th October 1961, read with its corrigendum No. 7816-I.R. IR 8L-14(C) 61, dated the 16th December 1961, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24 and their workmen represented by Garden Reach Textile Workers Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication ;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rampati, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Rampati, 1/1 Garden Reach Road, a workman of Mossrs, Kosoram Industries and Cotton Mills, 42 Garden Reach, Calcutta 24, against the aforesaid company, in connection with G. O. No. 5867-I.R., dated 7th October 1961. (Case No. 26 of 1963 under section 33A.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal

The workman applied under section 33A of the Industrial Disputes Act complaining that his service had been illegally terminated in contravention of provision of section 33 of the Industrial Disputes The company filed an objection to the said peti

The case was fixed for hearing and on the date hearing both parties appeared and filed a joint peti of compromise. On behalf of the workmen Shri A Sen, representative for the workmen, signed the peti of compromise and on behalf of the Company Vijoy Bahadur Singh, the Manager, signed it. T parties prayed for a "no dispute" award. As the ma had been settled mutually between the workman the Company, a "no dispute" award is accordin made.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHAR
Judge,
Second Industrial Tribunal.
13-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. S

No. 3630-I.R. IR 10L-11/65. 27th August 196 Whereas under the Government of West Ben Labour Department, order No. 717-I R IR/10L-11 dated the 18th February 1965, the industrial disp between Messrs. The India Electric Works Ltd., Beh Calcutta-34, and their workmen represented by Technical and Supervisory Staff Association of I. E. W. Ltd., 1 Rishi Bankim Chatterjee Str Calcutta-34, regarding the issue mentioned in said order being a matter specified in the second sche to the Industrial Disputes Act, 1947 (XIV of 19 was referred for adjudication to the Second Indust Tribunal:

And whereas the said Second Industrial Tribu has submitted to the State Government its award the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (X of 1947), the Governor is pleased hereby to pub the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Mes The Indian Electric Works Ltd., Behala, Calcutt and their workmen represented by the Techn and Supervisory Staff Association of the I. E. Ltd., 1 Rishi Bankim Chatterjee Street, Calcutta (Case No. VIII-40 of 1965.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal

By order No. 717-I.R./IR/10L-2(A)/65, dat Calcutta, the 18th February 1965, Government

West Bengal, Labour Department, referred an industrial dispute between Messrs. The India Electric Works Ltd., and their workmen represented by the Technical and Supervisoy Staff Association of the I. E. W. Ltd., for adjudication regarding the only issue contained in order of reference.

Issue

1. Whether the management is justified in retiring the following four workmen? To what relief, if any, are they entitled?

1. Shri Banikanta Das.
2. Md. Ishaque.
3. Shri P. K. Majumder.
4. Shri U. Ghose

This is a reference under section 10 of the Industrial Disputes Act. The four workmen named in the order of reference were made to retire from service some on 1st July 1964, and some on 7th November 1963 on the ground of superannuation. The workmen belonged to Technical and Supervisory staff and those categories of workmen have a Union of their own known as Technical and Supervisory Staff Association. In the written statement, the Union contends that the company is an engineering concern engaged in the manufacture of electrical fans and goods. The company employed different categories of workmen such as, manual worker, clerical staff, technical and supervisory staff in the factory. The Technical and Supervisory Staff formed the aforesaid Union in May 1962 and it was registered on 16th of August 1962. The only representative of technical and supervisory staff is the aforesaid Union. The company entered into an agreement with the said Union on 10th June 1963 and the question of gratuity was discussed but no conclusion was reached. The question of gratuity stood over for a future decision. There is no age of superannuation in the category of technical and supervisory staff and that constitutes an additional attraction for the staff to continue in service of the company on comparatively low wages. The company did not retire any one of the above category on reaching of any particular age. There is no forced retirement in the said category. Employees are working there with age about 70, as the Annexure C of the Union written statement will show. Contrary to the established practice in the company four workmen named in the order of reference, namely, Banikanta Das and Md. Ishaque were made to retire on 7th November 1963 and P. K. Majumdar and U. Ghose were made to retire on 1st July 1964. The forced retirement of those four workmen is illegal and unjustified. The said retirement is *mala fide*. This is virtually a case of retrenchment in the garb of retirement and it is intended to deprive the workmen of retrenchment compensation. The workmen were made to retire on the basis of an agreement between the company and another Union known as I. E. W. Employees' Association, dated 27th July 1963, though it was to the full knowledge of the company that the said Union represented only clerical staff and manual workers. The technical and supervisory staff were not members of that Union and they were not covered by the said agreement.

In answer to the written statement of the Union, the company filed a written statement alleging that the industrial undertaking had been taken over by the Central Government by notification, dated 11th July 1960. In view of the fact that the industry which is engaged in the manufacture of electrical fans is included in the first schedule of the Industries Development and Regulation Act, 1951. The State Government has no jurisdiction to issue the order of reference and the Central Government is the appropriate authority for such purpose. The order is accordingly without jurisdiction. It is denied that the members of technical and supervisory staff are poorly paid. It is denied that the technical and supervisory staff association is the only trade union representing all members of the technical and supervisory staff. The certified standing orders of the company provide for age of retirement of all workmen on reaching 55 years. Under the Provident Fund Act, 1952, which is applicable to the industry in question, the age of retirement was statutorily fixed at 55. It is denied that there is no age of superannuation. The Union named in the order of reference is not the only Union of workmen. There are two other trade unions namely I. E. W. Employees Association and I. E. W. Workers' Union. They also claimed to represent the workmen of technical and supervisory staff. Paragraph 8 of the written statement of the company is important as having enumerated the substantial case of the company. There had been a tri-partite settlement with I. E. W. Employees Association on 27th July 1963 in which the age of retirement of manual workmen was revised and fixed at 57 in case of those who entered service prior to the Standing Orders, dated 10th February 1956. With regard to those who entered service after that date the age of retirement was fixed at 55. Besides the manual workmen the age of retirement for the other workmen was revised in the said agreement and fixed at 58 years irrespective of their dates of entry into the service. It was further provided that in the discretion of the management extension can be granted up to 60 years. The said tri-partite settlement is binding on all the workmen including technical and supervisory staff. The four workmen exceeded the age of superannuation as provided in Employees' Provident Fund Act and Scheme. They were served with notices of termination by way of retirement on superannuation in November 1963, except U. Ghosh who was served with similar notice in July 1964. The termination of service by way of retirement is perfectly legal and valid. In paragraph 12 of the written statement towards the end it is stated that the four workmen exceeded the age of superannuation fixed at 58 years in the tri-partite settlement, dated 27th July 1963. Their retirement accordingly was perfectly justified. The action of the management is not at all *mala fide*.

Appearances of the parties are as follows :

For the company : Shri N. K. Mukherjee, Advocate
For the union : Shri D. L. Sengupta, Advocate
and
Shri Anil Das Choudhury, Advocate

The company raised an objection in the written statement that the appropriate Government to make this reference is the Central Government. The Industry had been taken over by the Central Government by notification, dated 11th July 1960. The copy of the notification is Ext. A. In the notification it is stated that I. E. W. Ltd. is an industrial undertaking in respect of which investigation had been made under section 15 of the Industrial (Development and

Regulation) Act, 1951 and it was managed in a manner highly detrimental to the public interest. Under section 18(a) the Central Government authorised Shri S. C. Banerjee, Development Officer, to take over the management of the whole concern. Exhibit. A(1) is another notification of the Central Government appointing Shri P. C. Basu as the authorised Controller of I. E. W. Ltd, in place of Shri S. C. Banerjee. Exhibit A(2) is another notification by which the Central Government took over the management for five years in place of three years from 11th July 1960. Thus there is nothing in the notification to show that the Central Government is the appropriate Government for making reference in respect of section 10 of the Industrial Disputes Act. There must be a further notification under the Act stating the Central Government would be the appropriate Government for the purpose of making the reference under the Industrial Disputes Act, 1947. In the absence of any such further notification, the mere fact that the Central Government took over the industry under the industries (Development and Regulation) Act, 1951 will not justify the argument that the appropriate Government is not the State Government but the Central Government. At the final hearing of argument the Learned Advocate, Shri M. K. Mukherjee, for the Company, did not advance any argument in this respect and I suppose that this point is not pressed by the Company. Having disposed of the preliminary objection I will not decide the issue on merits.

There are certain admitted facts in this case. Bani Kanta, P. K. Majumdar, Ishaque and U. Ghosh were forced to retire from the service by the Company and they were served with notices of termination. Exhibit 5 is the notice of termination of service on P. K. Majumder. Other notices were similar. It runs thus :

> "This is to inform you that since you have attained the age of superannuation you are retired from from service of the Company with effect from 1st July 1964."

The notice does not mention what is the age of superannuation. It is an admitted fact that there is no age of superannuation in this concern, so far as the technical and supervisory staff are concerned. Annexure 'C' of the written statement of the Union will show that persons who are still working in I. E. W. attained the age of 70 years. This statement is not challenged by the Company. Annexure 'B' will show that retired persons from other concerns were appointed in I. E. W. and they are above 60. Admittedly, there is no age of superannuation for technical and supervisory staff. It is the positive evidence of P.W. 2, Shri Harendra Nath Mukherjee, a foreman in I. E. W. factory, is that there was no case of forced retirement of any technical and supervisory staff prior to the termination of service of these four workmen. The standing orders Ext. B is not applicable to technical and supervisory staff and this is specifically provided at page 2 of the standing orders in section B, clause (e). The standing orders, Ext. B, need not therefore be considered for our present purpose. The standing orders provide for age of retirement of workmen on reaching the age of 55. Since technical and supervisory staff are specifically excluded from the purview of the standing orders it has no bearing at all in our present case. There is a Union known as I. E. W. Employees' Association with is a Union of manual and clerical staff. There is another union which is exclusively for technical and supervisory staff and it is known as I. E. W technical and supervisory staff association. Members of technical and supervisory staff alone are eligible for membership of this Union. With regard to the Employees' Association, all workers except technical and supervisory staff are eligible for membership P.W.1, Shri Arabinda Bose, is the President of both the Unions and this is his evidence. His evidence further is that there had been a bi-partite agreement executed on 10th June 1963 between technical and supervisory staff association and the company. The memorandum of settlement is Ext. C The Technical and Supervisory Staff Association raised certain demands and this is the memorandum of settlement in respect of the same. They raised a claim of gratuity and Ext. C will show that the question of gratuity was not settled but was kept pending for future. No age of superannuation was imposed by this settlement. The company wants to rely upon Ext. C(1) which should be closely looked into. Ext. C(1) is a settlement arrived at between the company and I. E. W. Employees' Association. It was signed for the association by the President Shri Arabindo Basu, Secretary and Vice-President. The Union states that this is a bi-partite settlement though Shri S. N. Roy, Deputy Labour Commissioner, signed it as a Conciliation Officer. The company contends that it is a settlement in conciliation. This is a point of controversy which is to be decided. The second point of controversy is that the company contends that this settlement is binding upon technical and supervisory staff as well. On the side of the Union it is contended that this was a settlement exclusively for manual and clerical workers and it has no application to technical and supervisory staff. The Union which signed was a Union of manual and clerical staff and not a single worker of technical and supervisory staff was a member of that Union. The technical and supervisory staff has another Union of their own, namely, I. E. W. Technical and Supervisory Staff Association, which entered into a separate Union which has already discussed, namely Ext. C. I will discuss both the controversies. First of all let me see whether Ext. C(1) is a bi-partite settlement or a tri-partite settlement, i.e. a settlement in the course of conciliation proceedings. There is a distinction between a settlement mutually arrived at under section 18(1) of the Industrial Disputes Act and a settlement arrived in the course of conciliation proceeding under section 18(3) of the said Act. The distinction has been elaborately discussed in a judgment of the Supreme Court reported in A. I. R. 1960, Supreme Court, page 1012 (Ramnagar Cane and Sugar Company's case). The relevant discussion appears at page 1015 beginning from paragraph 5 :

> "Section 18(1) provides that a settlement arrived at by agreement between the employer and the workmen otherwise than in the course of conciliation proceedings shall be binding on the parties to the agreement; whereas s. 18(3) provides that a settlement arrived at in the course of conciliation proceedings which has become enforceable shall be binding on all the parties specified in clauses. (a), (b), (c) and (d) of sub-section (3). Section 18(3)(d) makes it clear that, where a party referred to in clauses. (a) or (b) is composed of workmen, all persons who were employed in the establishment or part of the

establishment, as the case may be, to which the dispute relates on the date of the dispute and all persons who subsequently become employed in that establishment or part, would be bound by the settlement. In other words, there can be no doubt that the settlement arrived at between the appellant and the Employees' Union during the course of conciliation proceedings on 25th February 1954, would bind not only the members of the said Union but all workmen employed in the establishment of the appellant at that date. That inevitably means that the respondents would be bound by the said settlement even though they may belong to the rival Union. In order to bind the workmen it is not necessary to show that the said workmen belong to the Union which was a party to the dispute before the conciliation. The whole policy of section 18 appears to be to give an extended operation to the settlement arrived at in the course of conciliation proceedings, and that is the object with which the four categories of person bound by such settlement are specified in section 18, sub-section (3) "

Subsequently at page 1015 it has been observed as follows :

"It would be another matter if the conciliation proceeding in question are confined to specific demands limited to a specified class of employees. In fact the conciliation settlement reached between the appellant and the employees' Union has benefited the members of the Workers' Union as much as those of the Employees' Union."

From the above comments of the Supreme Court it will thus appear that if the workmen of a company have more than one Union and if one of the Unions make a settlement in conciliation, the said settlement will be binding not only upon the members of that Union but upon all the workmen even though some of the workmen may be members of a rival Union. In the instant case even if it is assumed for the purpose of argument that the settlement was arrived at in conciliation, there is a point of distinction which can be drawn in view of the commots in the second paragraph quoted above. In the present case the evidence of Shri Arabondo Bose and Shri Harendra Nath Mukherjee is that the Employees' Association is a Union of two categories of workmen namely, workers and clerical staff. It has no membership from the supervisory or technical staff. The technical and supervisory staff have a separate union and a representative Union, namely, the Staff Association. Shri Arabindo Bose is the President of both the Union and his evidence goes unchallenged. The evidence of P W. 2 Shri Harendra Nath Mukherjee also corroborates the evidence of Shri Bose. The agreement Ext. C was arrived at between I. E. W. Employees' Union and the company. The agreement itself shows that in paragraph 4 where the short history of the case was stated it was in respect of the charter of demands for the clerical staff of the head office, dated 11th of May 1961, and it was referred to the Labour Commissioner for conciliation. It provides for the clerical staff, peons, bearers and manual workers. The retirement question comes in clause 3 at page 3. The first clause related to the retiring age for the manual workmen. The age was raised to 57 and the standing orders was varied to some extent. Clause (b) provides for the age of retirement for the other workmen. By the word "other" clerical staff had been meant. This is clear from the evidence of Sri Bose as well as from the fact that it was a demand of the clerical staff, the company wants to say that the word "other" would include supervisory and technical staff as well. This is not a fact in view of the position that there is no charter of demand for supervisory and technical staff and not a single member of technical & supervisory staff is a member of the Union which entered into the agreement. This is a distinction which can be drawn from the facts of the case and in this respect I should again point out the comment of the Supreme Court in the case of Ramnagar Cane and Sugar Mills as has been already quoted. The Supreme Court observed that it would be another matter if the conciliation proceedings were confined to specific demand limited to a specific class of employees. The entire paragraph has been quoted above. It was a case of specified class of employees, namely, manual workers and clerical staff and the demand was confined to them. It cannot therefore apply to all the employees of the company including technical and supervisory staff even though the settlement was arrived at in course of conciliation. In view of the above distinction this settlement will not cover the case of technical and supervisory staff. That is why there is a separate settlement in respect of the demand of technical and supervisory staff which is embodied in a separate settlement, Ext. C. That settlement is silent on the point of age of retirement. Exhibit C. (1) is a settlement which is not applicable to the case of technical and supervisory staff.

Moreover I am of opinion that Ext.C(1) is not a settlement arrived at in the course of conciliation proceedings. If that is so, it is a mutual agreement which is binding on the parties to the agreement alone and not to entire body of workmen It is true that the charter of demand was referred to the Labour Commissioner. It will appear from clause (4) which described the short history of the case. It is clearly recited that the Association withdraw the charter of demand from the office of the Labour Commissioner, Government of West Bengal. Now if the Association withdraw the charter of demand from the office of the Labour Commissioner, Government of West Bengal, it cannot be said to be a settlement arrived at in the course of conciliation. In the same paragraph it was further added that the matter was settled by mutual negotiations, namely by negotiations between the management and the Association without the aid of conciliation It is true that Deputy Labour Commissioner, Shri S. N. Roy, put his signature in the settlement describing himself as a conciliation officer but the evidence of Shri Bose the President of the Union, is that Shri Roy was a witness and by mistake he signed his name as conciliation officer. This evidence must be accepted in view of the clear recital that the Association had withdrawn the charter of demand from the officer of the Labour Commissioner. There is nothing to show that copy of the agreement was sent to the Labour Commissioner or to the Government. Rule 68 provides that a settlement arrived at in course of conciliation shall be in form J. Form J shows that in case of settlement effected by conciliation officer, copy shall be sent to the Labour Commissioner and to the Joint Secretary to the Government of West Bengal, Department of Labour. There is no evidence that any such copy had been sent. In a case reported

in A.I.R. 1961 Supreme Court page 1158 at page 1161, in paragraph 7, this question was considered by the Supreme Court. What was really meant by the words in the course of conciliation proceedings was posed and answered. It postulates that such settlement was to be arrived at with the assistance of the conciliation officer and the settlement was considered by him to be a reasonable and therefore had his concurrence. Section 12(c) provides that if a settlement is arrived at in course of conciliation proceedings, conciliation officer shall send a report thereof to the appropriate Government together with a memorandum of settlement signed by the parties to the dispute. This section was considered along with section 18 of the Act. A settlement only when it is arrived at with the assistance and concurrence with the conciliation officer is a settlement in conciliation. It is the duty of the conconciliation officer to promote a right settlement and to do everything he can to introduce the parties to come to a fair and amicable settlement. It is only such a settlement which is arrived at while conciliation proceedings are pending under section 18. In the instant case the conciliation proceeding was not pending and as such even though Shri S. N. Roy signed and put his designation as conciliation officer, it should be read in the light of evidence of Shri Bose that Shri S. N. Roy signed as a witness and not as a conciliation officer. The settlement was arrived at by mutual agreement between the two parties without the assistance of the Deputy Labour Commissioner and the mutual agreement did not receive concurrence of the Deputy Labour Commissioner even though he was present as a witness. In view of the above circumstances, it was not a settlement arrived at in conciliation proceeding but it was a bi-partite agreement mutually agreed upon by the Union and the management. As such it is binding upon only the members of the Union and not upon any other workmen who is not a member of the said Union. In that view of the matter as well as the agreement Ext. C is not binding upon the technical and supervisory staff who are not member of the Union, which is party to the settlement. In my considered opinion the agreement Ext. C(1) is not binding upon the technical and supersupervisory staff. The very foundation of the case of the company is that the four workmen were made to retire under clause (b) of section 3 of the agreement. 58 is the age of retirement provided in that clause. Since this agreement is not binding upon the four workmen, they cannot be asked to retire on attaining the age of 58. That is not the age of retirement for technitechnical and supervisory staff. There is no specified age of retirement for supervisory and technical staff and I have already pointed out the evidence that there are technical and supervisory staff working in the company though they are more than 70 years old. It is not the case of the company that on ground of ill health or impaired efficiency owing to age the four workmen were forced to retire. P.W. 2 stated that the four workmen are physically fit. Their termination of service by asking them to retire on a particular date is without any justification and the act of the company in doing so must be considered as *mala fide*, specially, in view of the fact that no other workmen of this category had been forcibly retired on any previous occasion. The act of the management is therefore *mala fide*. P.W. 2 Shri Harendra Nath Mukherjee stated that in place of four men no substitute had been recruited. If that is so, there is no bar to their reinstatement. I answer the issue accordingly by saying that the forced retirement of the four workmen is not justified. They are entitled to be reinstated and back wages. This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette"

Taken at my dictation and
corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal
17-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

No. 3637-I.R./IR/11L-273/64 - 28th August 1965.

Whereas under the Government of West Bengal Labour Department, order No. 3602-I.R./IR/11L-273/64, dated the 17th August 1964, the industrial dispute between Messrs. Gladstone Lyall & Co. Ltd. 4 Fairlie Place, Calcutta-1, and their workmen of Roofing-Painting Department represented by Shri A. L. Roy, General Secretary, Paharpur Steel Rolling Mills and Engineering Workers' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ram Mahesh and Shri Budhiman Thapa, two workmen of the said company, made a complaint in writing to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

Annexure

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by two workmen —Shri Ram Mahesh and Shri Budhiman Thapa against Messrs. Glasdstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta-1. in connection with Government Order No. 3602-I.R./IR/11L-273/64, dated 17th August 1964.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

Miscellaneous Case No. 9 of 1965 under section 33A of the Industrial Disputes Act.

1. Shri Ram Mahesh and 2. Shri Bidhiman Thapa, c/o Shri A. L. Roy, 3 Joy Krishna Paul Road, Calcutta-23 Complainants.

versus

Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta-1 Opposite party.

For the workmen-complainants : Shri A. L. Roy, President of the Union.

For the Company-Opposite party: Shri Jyotirmay Dutta Gupta, Advocate of Messrs. Orr Dignam and Co., Solicitors.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947, made by two workmen Shri Ram Mahesh and Shri Budhiman Thapa (hereinafter be referred to as the petitioners) against their common employer Messrs. Gladstone Lyall & Co. Ltd., (hereinafter be referred to as the company), alleging contravention of the provisions of section 33 of the Industrial Disputes Act by the said employer.

Their short case is that they were working as godown coolies for some period but all on a sudden on 18th January 1965 the company stopped to give them work. The allegation against the company is that because of the trade union activities of these two workmen, the company refused to give them work. But that was done at a time when a proceeding under section 10 of the Industrial Disputes Act was pending before this tribunal in respect of an industrial dispute in which these two petitioners are also interested. Therefore, the company has violated the provisions of section 33 of the Industrial Disputes Act by not obtaining approval of this tribunal and by making no payment of one month's wages as required. Hence the prayer is for reinstatement of the petitioners with full wages for the period of forced unemployment.

The company has resisted the application by filing written statement in which the company has questioned the maintainability of the present application in as much as there has been no contravention of the provisions of section 33 of the Industrial Disputes Act. It has been contended by the company that the two petitioner are casual workmen employed on "no work no pay" basis. Their employment depended on the availability of work in the godown. As there was no sufficient work for all the casual workmen, so they were given no work from 18th January 1965 in accordance with the normal practice. Therefore, the question of contravention of the legal provision does not arise.

The company having pressed the preliminary question of maintainability of this application, this point is taken up first. This is a complaint under section 33A of the Industrial Disputes Act. Therefore, the petitioners will have to show how the company has contravened the provisions of section 33 of the Industrial DisputesAct. According to the company there was no discharge or dismissal of the two petitioners for any misconduct but they were purely casual workers and employed as godown coolies. They were employed only when there was sufficient available work in the godown. They were given no work from 18th January 1965 as there was no work at that time. This is not the only instance. On previous occasions also they had to go without work. One of the two petitioners has given evidence before this tribunal, he is Ram Mahesh. He admits that he worked as a godown cooly for loading and unloading purposes. There is nothing in his evidence to show that he as a permanent workmen. He himself admits that he used to work on "no work no pay" basis, and whenever he used to remain absent from work he used to get nothing. According to him he worked for six years and during which period he never remained absent from duty. But this is not correct. He has contradicted himself by saying that whenever he used to go to his native village and absented from duty for a couple of months or so, he used to get no remuneration for the period of absence. He also admits that he never applied for leave but he took oral permission of the godown Babu to go home. Therefore, it is abundantly clear from his evidence that he was a casual worker. No doubt he used to receive his daily wages at the end of every week but he had nothing to show that he was employed as a permanent cooly for the alleged period of six years. It is clear from his evidence that he was not directly employed by the management but he used to do the loading and unloading work at the instance of the godown Babu who used to give him work. He had no letter of employment or any scrap of paper to show his employment given by the management as a direct employee. He was casually employed by the Godown Babu whenever required for loading and unloading purposes. Therefore, there is no substance in the allegation of refusal of employment by the company by way of unfair labour practice or by way of victimisation. Question of compliance with the provisions of section 33(2) arises only when the employer alters, in regard to any matter not connected with the dispute, the conditions of service applicable to the workmen immediately before the commencement of such proceeding or for any misconduct not connected with the dispute discharged or punished, whether by dismissal or otherwise of that workmen. In the instance case there has been no order of dismissal or discharge for any proved misconduct and also there has been no alteration of the conditions of service. The petitioners are casual workmen. Therefore, they are not entitled to be retained even when there was no sufficient work in hand in the godown. It is admitted that there has been no order of dismissal or discharge passed against either of them for any misconduct. It is, however, admitted by the petitioners that the original proceeding under section 10 of the Industrial Disputes Act relates to refusal of employment of a number of workmen including these two petitioners. Therefore, the question of frequent refusal of employment to these casual workmen

has already been referred to this tribunal for adjudication. That proceeding is still pending for consideration. Therefore, the present application is not only redundant but also without jurisdiction inasmuch as there has been no contravention of the provisions of section 33(2) of the Industrial Disputes Act by the employer. So, I reject the complaint on the finding that it is not maintainable in law. Accordingly the application is disposed of.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
16-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3905-I.R./KW/IR/IIL-534/58.—1st September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3955-I.R./IR/IIL-534/58, dated the 27th July 1960, the industrial dispute between Messrs. Ashok Biri Factory, Golbazar, Kharagpur, district Midnapur and their workmen represented by Beedi Mazdur Union, Communist Party Office, Kharida, Kharagpur, district Midnapur, regarding the issue mentioned in the said order being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas an appeal filed against the award made by the said Sixth Industrial Tribunal on the aforesaid industrial dispute, the Hon'ble High Court at Calcutta sent book the case on demand for rehearing;

And whereas the said Sixth Industrial Tribunal heard the case and submitted its award to the State Government on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Ashok Biri Factory, Golbazar, Kharagpur, district Midnapur and their workmen represented by Beedi Mazdur Union, Communist Party Office, Kharida, Kharagpur, district Midnapur (Case No. VIII-310/1960).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company: Shri P. R. Mukherjee, Lawyer.

For the Union: Shri Patit Paban Pathak.

AWARD

The Government of West Bengal had referred to this Tribunal for adjudication by order No. 3955-I.R./IR/IIL-534/58, dated 27th July 1960 the following dispute between Messrs. Ashok Biri Factory, Golbazar, Kharagpur, district Midnapur, and their workmen represented by Beedi Mazdur Union, Communist Party Office, Kharida, Kharagpur, district Midnapore.

Issue

Whether the closure of the factory is justified? To what relief are the workmen named in the annexed list entitled?

LIST

1. Shri Hiralal Roy 4 years.
2. Shri Nakul Ghosh—4 years.
3. Shri Kanai Saha—4 years.
4. Shri Kanai Paul- 3 years.
5. Shri Santi Kar- 5 years.
6. Shri Paritosh Kar—5 years.
7. Shri Litu Guha—3 years.
8. Shri Narayan Das 3 years.
9. Shri Bhupal Das—1 years.
10. Shri Haren Kundu -3 years.
11. Shri Madhu Biswas—2½ years.
12. Shri Deben Roy—4 years.
13. Shri Satua Raj—7 years.
14. Shri Upen Raj—2 years.
15. Shri Monmohan Goswamy 2 years.
16. Shri Ambika Mohan—3 years.
17. Shri Kali Pada Raj—3 years.
18. Shri Rabi Bardhan—1 years.
19. Shri Kali Pada Dey—5 years.
20. Shri Kestopada Dey—5 years.
21. Shri B. Nayak 3 years.
22. Shri Sri Shayam Rao -3 years.
23. Shri Mati Ram -2 years.
24. Shri Sukram—8 years.
25. Shri Budhram—3 years.
26. Shri Bamkim Mali—3 years.
27. Shri Bankim Mazumdar -2 years.
28. Shri Jagadish Malakar—5 years.
29. Shri Benulal Saha—5 years.
30. Shri Badal Choudhury—3 years.
31. Shri Suchil Acharya—2 years.
32. Shri Lakshmi Kanta Roy 3 years.
33. Shri Binode Bhusan Dey—5 years.
34. Shri Madhu Burman—3 years.
35. Shri Mansur—3 years.
36. Shri Pankaj Dutta—8 years.
37. Shri Mangal—3 years.
38. Shri Sudam—4 years.
39. Shri Prahlad Saha—3 years.
40. Shri Prafulla Roy—4 years.
41. Shri Mantosh Kar—2 years.

The Union on behalf of the workmen in their written statement has alleged that the Company is a big manufacturing concern and is earning high profit with the hard labour of the workers who are ill paid and even are denied minimum wages for their existence. After a good deal of agitation by the workmen for fixation of reasonable and fair rate of wages, an agreement fixing the rate of wages for the workers was executed on 22nd April 1958 between the Union of the workmen and 18 Biri Manufacturing Companies including Messrs. Ashok Biri Factory. Messrs. Ashok Biri Factory, however, did not abide by the agreement and tried to put off the agreement and to reduce the agreed rate of wages of the workers gradually. The Company thereafter made a plan to replace the existing workers with new recruits on lower rates and the workmen opposed the move on the part of the Company which suddenly closed the factory on 17th August 1958 without any reason and notice and shifted the manufacturing works to Durguriapal and Goaltoi where new men had been recruited at a lower rate. This was done in the second week of November 1958 and there only old workers had been employed. The main endeavour of the Company is to crush the lawful action of the workmen, to drive out the old workmen who secured increased rate and to reduce the rate of wages. The Union challenges the closure to be mala fide, unjustified and unlawful, and has prayed that the workmen should be granted full wages for the entire period of forced unemployment since the date of the closure and has further prayed for reinstatement of the workmen and restoration of the rate of wages agreed upon. The prayer really is in the alternative form; in the first place, the prayer as mentioned above has been made; in the next place, it is said that if it is held that the closure is justified, then relief to the workmen may be granted in terms of sections 25F, 25G and 25H of the Industrial Disputes Act.

In the written statement filed on behalf of the employer, it has been alleged that there is no industrial dispute, inasmuch as the employees mentioned in the list are not workmen within the meaning of section 2(s) of the Industrial Disputes Act. It is next stated that as a result of the settlement, the labourers are to get Rs. 1.12 to Rs. 2 per thousand, that the Company is to supply the tobacco and the employees are to prepare the biris either at their residence or at the premises of the Company. The workmen are free to come and go as they please. There is no attendance enforced and the Company has no control over them. The company has only to pay at the rate agreed upon, provided the goods are up to mark. The workmen are also not permanent workers and there is also no continuous service. It is further alleged that the list includes names of some persons who have long left and also the names of other persons who were never employees and full list would be supplied at the time of hearing. The Company had denied the allegation that it is a big manufacturing concern and it exploited the workers and that it tried to negative the effect of the agreement and reduce the rate of wages. It is further denied that it has opened a new factory by the second week of November 1958. It is also stated that about the middle of 1958, due to irregular traffic and also due to the absence of proprietor, the business had to be closed off and on and the industrial dispute which was raised by the Union had been amicably settled between the parties on 4th August 1958. Some 8 or 9 days afterwards, Shri Biren Chakraborty who is the Secretary of the Union came to the shop of the Company where Bhisram Babu, Manager of Messrs. Virjee Dharamshee who supplies tobacco leaves, was also present. Biren Babu highly insulted Bhisram Babu threatening him with assault whereupon the said firm wrote a letter to the Company that they would not be able to supply tobacco leave any more. The complaint was also made to the officer-in-charge about this incident. As that firm stopped supplying tobacco leaves to this Company the business had to be closed and intimation was sent to the Labour Commissioner, West Bengal. In the circumstances the closure was bona fide and as the employees were not permanent workers having put in continuous service for one year and are not workmen within the meaning of section 2(s) of the Industrial Disputes Act, the workmen are not entitled to any relief.

It may be stated here that after the dispute was referred to this Tribunal for adjudication, no fresh written statements were filed by the Union and the Company, and they had only accepted the written statements which were put in before the First Labour Court.

The dispute was heard by the then Learned Judge, Shri P.M. Lahiri who had passed the award on 22nd August 1962. His finding was that the closure of the Biri Manufacturing Business of the Company was justified and the workmen therefore are not entitled to any relief. The workmen had moved the Hon'ble High Court under Article 226 of the Constitution and His Lordship Mr. Justice B. N. Banerjee had made the Rule absolute. His Lordship made it clear that the finding of the Tribunal that the closure of the factory was justified need not be interferred with, regard being had to the limited grounds on which the Rule was issued. His Lordships, however, had set aside that portion of the award where it has been stated that the workers are entitled to no relief in respect of the closure of the factory. His Lordship had further observed that the Tribunal is, on evidence, to come to the conclusion whether the petitioners were workmen or not. The finding regarding that question is to be arrived on the evidence already on record, and also such other and further evidence as may be adduced by the parties to the dispute. It was also observed that if the Tribunal finds that the petitioners, that is to say, the 41 persons named in the order of reference, or any of them, were workmen within the meaning of the Industrial Disputes Act, the Tribunal shall further consider what compensation, if any at all, they should get under the law bearing in mind the provision of sections 25F and 25FFF of the Industrial Disputes Act [vide the judgment reported in 1964 (II) L.L.J., 340-F.L.R., Vol. I, page 56]. After the case came back on remand, only the President of the Union had been recalled and further examined. Shri P.

R. Mukherjee, appearing for the employer declined to adduce any further oral or documentary evidence.

The question, therefore, for consideration is whether the 41 persons named in the list are workmen as defined in section 2(s) of the Industrial Disputes Act and whether they are entitled to get compensation in terms of section 25F and section 25FFF of the Industrial Disputes Act and if so, what amount are they entitled to.

Findings

Before I proceed to discuss the evidence on the question as to whether the 41 persons mentioned in the list are or are not workmen as defined in section 2(s) of the Act, I would point out that if the closure itself is justified, then it can only be on the basis that the 41 persons mentioned in the order of reference are workmen as defined in section 2(s) of the Industrial Disputes Act. If they are not workmen at all, the question of justification or otherwise of the closure cannot possibly arise. Section 25FFF of the Act is as follows:

"(1) Where an undertaking is closed down for any reason whatsoever, every workman who has been in continuous service for not less than one year in that undertaking immediately before such closure shall, subject to the provisions of sub-section (2), be entitled to notice and compensation in accordance with the provisions of section 25F, as if the workman had been retrenched:

Provided that where the undertaking is closed down on account of unavoidable circumstances beyond the control of the employer, the compensation to be paid to the workman under clause (b) of section 25F shall not exceed his average pay for three months.

Explanation. An undertaking which is closed down by reason merely of financial difficulties (including financial losses) or accumulation of undisposed of stocks shall not be deemed to have been closed down on account of unavoidable circumstances beyond the control of the employer within the meaning of the proviso to this sub-section.

(2).. "

Section 25F is as follows:

"No workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

(a) the workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of the notice:

Provided that no such notice shall be necessary if the retrenchment is under an agreement which specifies a date for the termination of service;

(b) the workman has been paid at the time o retrenchment, compensation which shall b equivalent to fifteen days' average pay fo every completed year of service or any par thereof in excess of six months; and

(c) notice in the prescribed manner is serve on the appropriate Government."

It appears that there must be closure of busines wherein the workmen were employed and it only where there has been such closure of bus ness that the workmen are entitled to certai monetary compensation in terms of the sectio which I have mentioned above. However, tha may be, I shall have now to determine the ques tion as to whether 41 persons mentioned in the lis are or are not workmen as defined in section 2(s of the Act. Section 2(s) of the Act is as follows

"workman" means any person (including a apprentice) employed in any industry to d any skilled or unskilled manual, supervi sory, technical or clerical work for hire o reward, whether the terms of employmen be expressed or implied, and for the pur poses of any proceeding under this Act i relation to an industrial dispute, include any such person who has been dismissed discharged or retrenched in connectio with, or as a consequence of, that dispute or whose dismissal, discharge or retrench ment has led to that dispute, but does no include any person"

The learned Advocate Shri P. R. Mukherjee had referred me to the ruling reported in 1958 (II) L.L.J., 252 (Chintaman Rao vs. State of Madhya Pradesh)=14 F.J.R. 103. There Lordship of the Supreme Court were considering the definition of 'workman' in section 2(1) of the Factories, Act, 1948, and were considering the question whether the Sattadars or the coolies employed by the Sattadars could be regarded to be 'workmen' under section 2(1) of the Factories Act. It appears that the agreement between the Sattadars and the manage ment was that the Sattadars should receive tobacco from the management, supply them rolled into biris for a certain consideration and that the management had no control as to the place or manner of work. Their Lordships of the Supreme Court came to the conclusion that the Sattadar or their coolies are not workers under section 2(1 of the Act, but are independent contractor Thei Lordships had applied to the ruling reported in 1957 (I) L.L.J., 477=11 F.J.R. 434 S.C. (Dharan gadhar Chemical Works Ltd. vs. State of Saurastra). There the question was whether the Agarias were 'workmen' under section 2(s) of the Industrial Disputes Act. Their Lordships held that a prima facie test of relationship of employer and employee was the existence of the right of the employer not merely to direct what work was to be done, but also to control the manner in which it is to be done, the nature and extent of control varying in different industries and being by itself from nature incapable of being precisely defined. It was found that the Agarias worked themselves with the members of their families and were free to engage extra labour of their own account, that

no hours of work were prescribed, no master rolls were maintained and that the working hours are not controlled by the master. It was further found that there were no rules as regards leave or holiday and the Agarias were free to go out of the factory after making arrangement for manufacturing of salt. It was held that the Agarias were 'workmen' particularly as supervision and control was exercised by the master extending into all stages of manufacture from beginning to end. I think reference may also be made to the ruling reported in 1961 (II) L.L.J., 86 (Birdhi Chand Sharma vs. First Civil Judge, Nagpur). In that case, the workmen who rolled the biris had to work at the factory and were not liberty to work in their houses. Their attendance was noted in the factory and they had to work within the factory hours, though they were not bound to work for the entire period and could come and go away when they like. But if they came after mid-day, they were not supplied with tobacco and thus not allowed to work even though the factory closed at 7 p.m. Further, they could be removed from service if absent for 8 days and the payment was made on piece-rates according to the work done and the biris which did not come up to the proper standard could be rejected. In those circumstances, it was held that the workers were workers of the employer and not independent contractors. These cases and also the cases reported in 1962 (I) L.L.J., 119 (Sankar vs. State of Maharastra) and 1963 (I) L.L.J., 270 (P.Y.K. Ltd., vs. Union of India), had been referred to in the ruling reported in 1964 (II) L.L.J., 633 (B. C. Dewan Mohideen Sahib & Sons vs. United Biri Workers' Union). In the last case, it was found that the intermediaries were indigent persons and had been set up to evade the industrial law. The position of law is therefore well settled. In the present case, however, it has not been stated in the written statement that the 41 persons mentioned in the order of reference are independent contractors and are not workmen. Apart from this, it appears that it is admitted on both sides that there was an agreement on 22nd April 1958 between several Biri manufacturing concerns and their employees including the Ashoke Biri Factory (Ext. 1). Before discussing the other evidence, it is necessary to refer briefly to some of the terms of this agreement, which was entered into only about 4 months before the closure of the business on 17th August 1958. The agreement is between the workmen represented by the Union and the Biri manufacturing concern. It has been provided that as there are different classes of Biri workers and manufacturers and as the wages depend on the quality of work, the rates have been differently fixed and agreed upon by the Biri Mazdoor Union on one side and the Biri Merchants on the other, that the workmen have no grievance or claim for past years against the Biri Merchants of Kharagpur, that as the dispute was originated with the demand of higher rates by the Biri workers, the workmen and their employers met together several times and had come to an agreement so that both parties may smoothly carry on their respective duties and responsibilities without any further trouble, mischief or harm to any one and that so far as Ashok Biri Factory is concerned, it had agreed to pay Rs. 2 for binding thousand biris to the workmen. It has also been provided that if any worker refused to work or accept the rate, the Biri Merchants shall have a right to stop his work with due notice to him of not more than a week, but the workman is to be paid all his dues up to the date of his discharge, that the workmen further undertook that they or any of them would not do anything harmful or injurious to Biri Merchants and that the workmen can only be removed or discharged from service for their incompetence, incapability and injurious acts to the business of the first-party men. The terms of the agreement certainly show that there were the workmen on the one side and the employer on the other, and the service conditions of the workmen were defined as a result of the agreement entered into between the parties. It has been stated in paragraph 2A of the written statement that the Company is only to pay at the rate mentioned in the agreement provided the goods are up to wark. The evidence of O.P.W. 1 Radha Raman Karmakar who is the proprietor of the company at the time of cross-examination is that prior to August 1958, he had closed his Biri concern for a short period and has re-opened the business after having come to an agreement with the Union and that he used to abide by the terms of the agreement that was arrived in April, 1958. The agreement appears to me to show that the employees were really workmen. This conclusion is supported by other evidence. O.P.W. 1 had said that as he has not sufficient space for a number of Biri workers to sit in the shop, he used to make over Biri leaves to the workers who used to take them home and make Biris there and bring back the finished products the next day, that some of the workers used to sit in his shop and make Biris, that he used to make payments once a week, but had to pay small sums as their pocket expenses, that before giving work to the workers, he used to tell them what kind of Biri he wanted then to make, and they used to make Biri at home accordingly, and that he used to make payments to each workers at the rate of Rs. 2 per thousand made by each of them. His further evidence is that there was no attendance register and the attendance was not compulsory, and that the workers were never required to get holiday and leave because they are paid on the basis of their work. The evidence of O.P.W. 1 himself shows that he had control over the persons who are to bind the Biris. The learned Advocate had urged that as there was no attendance register and as the attendance was not compulsory, these persons cannot be regarded to be workmen. In view of the evidence of O.P.W. 1 taken as a whole, it appears to me that these 41 persons are really workmen under section 2(s) of the Act. Incidentally it may be pointed out, that O.P.W. 1 has not said anything regarding the persons who are not employees under him or regarding the persons who are alleged to have left. O.P.W. 1 has only said that he had only 10 workers at the time, he had closed the factory. But O.P.W. 1 had not mentioned the names of these 10 workmen. In my opinion, the making over of tobaccos and the

direction given by O.P.W. 1 regarding Biris to be made and also the right of the employer to reject the Biris which are not up to the standard and the liability of the workmen who take the leaves home, to account for the tobacco taken, indicate that there was really a contract of service between the Company and the persons mention in the order of reference. The only other evidence is the evidence of P.W. 1 who is the President of the Union and P.W. 2 Pankaj Dutta whose names appear in the order of reference. P.W. 2 had said that the workers used to make Biris both in the godown, shop and the residence of the proprietor at Kharagpur and that the number of workmen at the different places varied on different dates and the majority of the workers used to work at the godown at Bhowanipur. His further evidence is that the workmen reported for duty at 8 a.m. in the morning and used to work up to 5 p.m. with an hours break between 11 a.m. and 12 noon, that either the proprietor or his Karmacharies used to make over the tobacco, the Biri leaves and cotton thread for making biris and that after the prepared biris are made over to the proprietor, he counted them and made entries in the register. He has referred to one Khata which appears not to have exhibited. It is his further evidence that if any workman fell ill, he used to make over the unfinished goods to the proprietor and that the workmen got 2 days holidays on Ganesh Puja day and 4 days holidays during Durga Pujas. There is nothing in the cross-examination which would show that the evidence cannot be accepted. P.W. 1 has spoken principally about the agreement which I have referred to earlier. At the time of cross-examination, he had admitted that he is not a worker in the factory and has said that the tobacco leaves, and cotton threads are supplied to the workers by the factory, that the workers make Biris out of the tobaccos and the leaves and the cotton threads supplied by the Company and after the Biris are prepared the workers are paid on the basis of thousand biris made by each of them. It is his further evidence that there is an attendance register and the workers cannot absent themselves from duty according to their will. It appears to me on a consideration of the evidence that the 41 persons mentioned in the order of reference are really workmen under section 2(s) of the Act, Shri Pathak appearing for the workmen had referred me to another award (Ext. 4) which was passed by the learned Judge, Shri S. R. Ghose; there the proprietor was different but the learned Judge had referred to the terms of the agreement which I have referred to above and had come to the conclusion that the employees in that case were really workers. I do not think that simply because in one case, some employees have been found to be workmen under section 2(s) of the Act, the 41 persons mentioned in the order of reference must also be regarded to be workmen. This is, however, a circumstance which can be taken into consideration along with the facts and evidence which I have mentioned above. The conclusion, therefore, is that all these 41 persons are workmen.

With regard to the question of relief to be granted to these workmen, it appears to me that as there has been no notice by the employer, the workmen are entitled to get one month's wages in lieu of notice and also the average wage for 3 (three) months as compensation, the rate being Rs. 2 per thousand biris. Though it has been stated in the written statement that these workmen are not in continuous service for one year, O.P.W. 1 himself had not stated anything at the time of deposition. In the order of reference itself, the approximate period of service before the date of closure has been mentioned and there is no denial on the part of the employer. In the circumstances, I have come to the conclusion that the workmen are entitled to get wages for one month, that is to say, for the period of notice and the average wage for 3 (three) months in the manner indicated above. The amount should be paid to these workmen concerned within one month from the date of the publication of the award in the "Calcutta Gazette". This is my Award.

Dictated and corrected by me.

P. BASU,
Judge,
16-8-65.

P. BASU,
Judge.
Judge, Sixth Industrial Tribunal
16-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3639-I.R./IR/111-338/64. 28th August 1965.— Whereas under the Government of West Bengal, Labour Department, order No. 5946-I.R. I.R./111-338/64, dated the 26th October 1964, the industrial dispute between Messrs. Himalaya Stores, 14 Upper Chitpore Road, Calcutta and their workmen represented by Burabazar Zamadar Sangh, 90 Lower Chitpur Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And Whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

In the matter of an idustrial dispute between Messrs. Himalaya Stores, 14 Upper Chitpur Road, Calcutta-7 and their workmen represented by Burabazar Zamadar Sangh, 90 Lower Chitpore Road, Calcutta (Case No. VIII-315 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.

Appearances

For the Company : Nil

For the Sangh : Shri Anil Das Choudhury, Advocate.

By order No. 5846-I.R./IR/11L-338/64, dated Calcutta, the 26th October 1964, Government of West Bengal, Labour Department, referred an industrial dispute beteen Messrs. Himalaya Stores and their workmen represented by Burabazar Zamadar Sangh for adjudication regarding the only issue contained in the order of reference

Issue

Is dismissal of Sri Rajendra Singh Chowhan justified? To what relief, if any, is the entitled?

This is a reference under section 10 of the Industrial Disputes Act. The workmen of Messrs. Himalaya Stores are represented by Burabazar Zamadar Sangh. The Sangh complained about the dismissal of Rajendra Singh Chowhan and submitted in their written statement that the said dismissal is not justified. Rajendra was a permanent employee of the company since its inception. On 24-4-64 he as well as the Union filed a complained before the Chief Inspector, Shops and Establishment, to the effect that he was not paid wages since December 1963. When the management came to know about it, his service was terminated summarily with effect from 27-4-64. At that time his monthly wages were Rs. 90/- per month. The Union took up his case with the Labour Directorate and there had been conciliation. The workman was dismissed without any charge-sheet and without any enquiry whatsoever. As conciliation failed, the matter was referred to the Tribunal. The dismissal of Shri Rajendra Singh is challenged as unjustified, mala fide and an act of victimisation.

The company filed a written statement in answer to that of the Union, wherein it was stated that Rajendra Singh Chowhan was never a member of the Union and the Union is trying to harass the company by raising an industrial dispute out of his workmen after he had been dismissed. The Tribunal accordingly has no jurisdiction to adjudicate upon the said dispute. In para. 3 of the written statement it was contended that Rajendra was an employee but by his own misconduct he merited dismissal and was dismissed. The workman collected Rs. 383 from different customers on different dates and misappropriated the entire sum. The police was however not informed because the management did not like to take drastic step against him. The workman paid Rs. 25 to the company and the balance of Rs. 358 has got to be repaid. The dismissal of the workman is in the aforesaid circumstances justified

Before I proceed to discuss the case on merits I shall dispose of the preliminary objection raised with regard to the question that the reference is not maintainable in view of the fact that Rajendra Singh is not a member of the Union and as such the individual case of dismissal of Rajendra Singh cannot assume the character of an industrial dispute. The onus in this respect is upon the Union and the Union discharges the onus by examining Shri Ram Pandey, Assistant Secretary of the Sangh and producing some documentary evidence in corroboration of the said oral testimony. It is an omnibus Union and his evidence is that four or five workers of Himalaya Stores are members of that Union, including Rajendra Singh Chowhan.

The total strength of workers did not exceed five or six. If out of them four or five are members of the Union, including Rajendra Singh and that Union takes up the case of dismissal of Shri Singh, it becomes an industrial dispute. The Assistance Secretary of the Union was cross-examined and in cross-examination he gave out the names of the members of the Union. The membership register Ext. 1 corroborates his testimony. I can rely upon the aforesaid evidence and safely conclude that Rajendra Singh Chowhan is a member of this Union and the Union has representative capacity and it is competent to raise the dispute of Rajendra Singh Chowhan and the dispute becomes an industrial dispute by dint of the fact that the Union has espoused the cause of Rajendra Singh Chowhan. It is accordingly held to be an industrial dispute and the company's objection in this respect is negatived.

Decision

Admittedly the workman stands dismissed. In the written statement of the Union in para. 5 it is specifically stated that the management terminated his service on 27th April, 1964. It was further stated in the foregoing paragraph that the workman did not receive his salary since December 1963. Curiously enough in the written statement of the company there is no denial whatsoever in respect of the allegation that termination took place on 27th April 1964 and that wages since December 1963 remained unpaid. These facts which are of paramount importance are not challenged in the written statement of the company, nor does the company say that the workman was dismissed on any date other than the date alleged in the written statement of the Union. On the date of final hearing on 29-7-65 for the first time the company produced a letter Ext. A which is purported to be a letter of dismissal. It is dated 25th of June 1963. It is argued before me that on the strength of the letter Ext. A that the workman was dismissed on 25th June 1963 which had been at no stage the case of the company. The company did not even mention that any letter of dismissal was issued to the workman and the workman was dismissed on 25-6-63. Inspite of the categorical statement of the Union that the workman was dismised on 27th of April, 1964, the letter Ext. A filed by the company for the first time at the time of hearing is characterised by the Union as a forged document. The letter Ext. A cannot be relied in the peculiar circumstances and for the reasons stated above unless it is provied by some cogent and convincing evidence. The company examined O.P.W. 2 Shri Sharma,

a jamadar, to prove that the letter Ext. A was sent by post. I cannot accept his testimony because the witness is a highly interested one. It is only to be expected that a letter of dismissal would be posted under certificate of posting or under registered cover. In the absence of any postal receipt, showing the posting of the letter I am unable to rely upon it as the letter of dismissal which had been issued to the workman on 25th of June 1963. The letter Ext. A is extremely unreliable. On the contrary, the Union has proved the following facts. On 24th April 1964 a letter was written by the Secretary of the Union stating that the wages of Rajendra Singh Chowhan remained unpaid since December 1963. Thereafter on 27th April 1964 the Secretary of the Union wrote to the Labour Commissioner drawing his attention to the fact that a permanent employee Rajendra Singh was not getting the wages since December 1963 and that his service had been terminated with effect from 27th of April 1964. It was further stated in the letter that the monthly wages of Rajendra Chowhan were Rs. 90 per month. Thereafter there had been some conciliation proceeding and ultimately the matter was referred to the Tribunal. Messrs. Himalaya Stores is the same concern as Himalaya Atta. This is admitted by O.P.W. 1 Shri Gopal Mundra, a partner of the firm. He admitted Exts. D, D(1) and D(2) as bills of Himalaya Atta. At first he said that they are genuine bills and those bills show endorsement of Rajendra Singh as having collected the amounts stated in the bills. The witness wanted to say that the bills were genuine but the amounts were misappropriated by Rajendra Singh Chowhan. Subsequently he corrected himself by saying that the bills were not genuine. The bills will show that even in the month of October 1963 Rajendra Singh Chowhan had been collecting bills from various customers. If those documents can be relied upon, Rajendra Singh Chowhan was in the employment of the company even in the month of October 1963. These documents will negative the belated plea of the company that Rajendra Singh Chowhan was dismissed in June 1963. Even apart from those documents it stands proved that the termination of service of Rajendra Singh Chowhan took place on 27th of April 1964. Upto the present day that was the only case before the Tribunal and it is supported by the documents of the Union, namely, Exts. 2 and 3.

Obviously therefore Rajendra Singh Chowhan was dismissed from service on 27th April 1964 and he complained about the non-receipt of wages since December 1963. Once it is proved that he was continuing in service up to the month of April 1964, the non-payment of wages becomes a proved fact because the company's case is that Rajendra Singh Chowhan was not in employment of the company during that period and as such the question of payment of wages to him did not arise.

Now the question is whether the company can justify the dismissal of Rajendra Singh Chowhan by evidence before the Tribunal. Admittedly there was no charge-sheet issued to Rajendra Singh Chowhan. No enquiry had been held. There is no letter issued to Rajendra Singh Chowhan dismissing him from service on a particular head of charge. For the first time in the written statement of the company filed in answer to the written statement of the Union it was disclosed that Rajendra Singh Chowhan had misappropriated Rs. 383 and it may be presumed that that was the ground of dismissal. Since there is no charge stated anywhere, I am afraid, the matter cannot be looked into by the Tribunal and the management would not be in a position to prove a charge which had no existence whatsoever. Even if I accept the contention of the management that the charge can be invoked and proved before the Tribunal, the onus is heavily upon the management to prove the fact of misappropriation. The written statement of the company simply mentions the fact that the workman collected Rs. 383 from customers and disappropriated the same. There is no mention of the names of those customers nor the dates of misappropriation. The allegation is of a vague and general nature and the particulars of the misappropriation cannot be found in the written statement. In para. 6 of the written statement it was added that since the workman's brother approached the company for a settlement of the misappropriation it was decided that the workman would pay back the misappropriated amount to the company in regular instalments and that the workman had paid Rs. 25 and the balance remained still unpaid. In support of this allegation Ext. B is produced before me for the first time at the time of hearing upon which it is argued that Rajendra Singh Chowhan executed the document on acknowledgment of his guilt on 10th Oct. 1963 and gave a written undertaking in Hindi for repayment of the same in instalment of Rs. 25. In the pleading of the company there is no mention at all about this document. Since the company wants to rely upon this document it was the bounden duty of the company to disclose this document which was the pivot of their case. The written statement was silent even on the point that Rajendra Chowhan gave a written acknowledgment or undertaking. There is no whisper in the written statement about the existence of any such document. It is filed after the Union closed their evidence, and it is sought to be utilised in support of admission of guilt by Rajendra Singh Chowhan. I cannot rely upon Ext. B specially because it was not mentioned in the written statement and no copy thereof had been supplied to the Union and it is put in evidence after the Union closed their evidence. If Ext. B is a document of acknowledgment of any liability the management can proceed against the workman according to law. I cannot accept it as evidence of misappropriation of money. The persons named in Ext. B were not examined before the Tribunal. The documents which will disclose the fact of misappropriation are not also produced before the Tribunal. The only evidence is the oral testimony of one of the partners supported by oral testimony of a servant. Both are extremely interested witnesses and the grave charge of misappropriation cannot be founded from such testimony. I have already observed that in the absence of any charge-sheet or mentioning even of the charge of misappropriation at any stage

p to the time of dismissal of the workman it ould not be open to the management to canvass harge of misappropriation before this Tribunal. he charge of misappropriation is not also been oved by satisfactory evidence before the Tribual. It is significant to note that inspite of misppropriation of a substantial amount, the anagement did not inform the police or even odge a diary at the thana. No prosecution was aken out against the workman in respect of the ame misappropriation. The dismissal of the orkman without any change-sheet and enquiry ust be held to the unjustified.

The next question is whether the business had een closed down. There is no such plea in the ritten statement. O.P.W. 1., one of the partners in his oral evidence states that Messrs. Himalaya Stores is not running at present. I am nable to accept his oral testimony. P.W. 1. Ram andey, Assistant Secretary of the Union, on the ther hand, states that Himalaya Stores is still unning its business. The evidence is oath gainst oath. The onus of closing down of the usiness is on the management. The management has not produced any satisfactory evidence o prove the closing down of the said business. cannot therefore accept the contention that Himalaya Stores is not a running business. The orkman is accordingly entitled to reinstatement nd back wages.

This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Dictated and correct my me.
A. P. Bhattacharya,
Judge,

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
13-8-65

By order of Governor,
S. C. MUKHERJEE, Astt. Secy.

No. 3906-I.R./IR/11L-379/63.—1st September 1965.—Whereas an industrial dispute existing between Messrs. Spencer Aerated Water Factory (P) Ltd., 87 Dr. Suresh Sarkar Road, Entally, Calcutta-14 and their workmen represented by Spencer Mazdoor Union, 5 Dr. Suresh Sarkar Road, Calcutta-14, relating to the matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration of of the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department order No. 4572-IR/IR/11L-379/63, dated the 30th September 1964;

And whereas, the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 16th August 1965;

Now, therefore, in pursuance of the provisions of the sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

Whereas an industrial dispute existed between Messrs. Spencer Aerated Water Factory (P) Ltd., 87 Dr. Suresh Sarkar Road, Entally, Calcutta-14 (hereinafter referred to as the employer) and their workmen represented by Spencer Mazdoor Union, 5 Dr. Suresh Sarkar Road, Calcutta-14 (hereinafter referred to as the workmen), relating to the matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947).

And whereas the employer and the workmen have under sub-section (1) of section 10A of the said Act referred the said dispute to arbitration by an Arbitration Agreement and have submitted to the State Government under sub-section (3) of the said section a copy of the said arbitration agreement;

Now, therefore, in pursuance of sub-section (3) of Section 10A of the Industrial Disputes Act, 1947(XIV of 1947), Government of West Bengal, Labour Department vide order No. 4572-IR, dated 30th September, 1964 referred the said dispute to me to act as an Arbitrator in pursuance of the Arbitration Agreement submitted by the parties to the State Government under the aforesaid Sub section of the Industrial Disputes Act.

As per order of the Government stated above I took up the dispute between Messrs. Spencer Aerated Water Factory (P) Ltd. and their workmen represented by Spencer Mazdoor Union and give my decision as follows:

Shri Amar Datta, Director of Messrs. Spencer Aerated Water Factory represented the management and Shri Narayan Das Gupta represented the union. Shri Das Gupta opened his case with the preliminary incidents that occurred at Spencer Aerated Factory that led to this present dispute. In 1962, a charter of demands was submitted by Spencer Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13. With the submission of the charter of demands, management of the factory suddenly became overzealous to settle the dispute with the workmen. Failing to do so, the matter was referred to the Labour Directorate for conciliation. Shri Das Gupta complained that the management instead of cooperating with the Conciliation Officer did not appear before him when their presence was necessary for such meetings. Quite a number of times, the Conciliation Officer had to rebuke the management for failure to attend the conference. The matter went on for sometime and ultimately management complained about partial strike on 10th October and 11th October in 1963 and complete strike from 12th of October 1964. On 15th of October management declared lockout and issued charge-sheets to five men whose arbitration case is before me.

The five persons are viz. Sarvashree Jadunandan Rai, Narain Das, Hari Das, Prichon Rai and Bramdeo Rai. The charges against these men were incitement and instigation to the workmen to adopt go slow tactics on 10th October 1963 and 11th Ocober 1963 and stay-in-strike on 12th October 1963.

The facts of the case are as follows:

On 10th October 1963 Jadunandan Rai, Prichon Rai and Bramdeo Rai, all delivery coolies approached the General Supervisor Shri S. N. Chatterji for inclusion of one by the name of Prakash Rai in the Delivery Section. Shri Chatterji refused to comply with the request of these coolies as the listing of workers for the day was already prepared but promised that Prakash Rai's case would be considered the following morning. I learnt during the hearing that gangs who worked in the Delivery site were alternately kept for the delivery work both inside the factory and outside of it. Outside delivery coolies get some extra money from the customers, places. So the management in order to allow this benefit to all the workmen gave work alternately to everybody. Shri Narayan Das Gupta maintained that Shri Prakash Rai was doing outside delivery work for three consecutive days and hence being a union leader, he (Prakash) approached these men to speak to the General Supervisor for allotment of his duties inside the factory. When the requests of the workmen were turned down by Shri Chatterji, General Supervisor , it was alleged that these men went inside the factory and spoke something to the machinemen Narain Das and Hari Das. After this alleged conversation, the workers adopted slow-down tactics both in the production unit and delivery section on 10th October 1963 and 11th October 1963 and subsequently stay-in-strke on 12th October 1963. Hence the works both at inside the factory and outside delivery were affected. Along with the inclusion of Prakash in the Delivery Section the machinemen demanded that number of men in the machine be increased from 4 to 5 persons. Management waited till the 15th of October and thereafter declared lockout and issued order of suspension against these five persons on charges mentioned above.

I have seen the records and inquiry proceedings. Shri S. N. Chatterji, General Supervisor, was examined on behalf of the company. In his statement I find that Jadunandan, Prichon and Bramdeo worked in the Delivery Section of the company. It was evident from his statement that these delivery men worked both inside the factory and outside. It is also found in the record that these men asked Shri Chatterji for giving work to Prakash inside the factory. When this request was disallowed, these men went inside the workshop and talked to two machinemen Narain Das and Hari Das. After this conversation, these two machinemen demanded five men per machine instead of four. He also stated that this incident followed slow-down both in respect of devlivery of finished articles as well as production of articles inside the factory both on the 10th and 11th of October 1963 and also followed by a stay-in-strike on the 12th October 1963. The accused persons did not challenge the statement by way of contradiction. Another prosecution witness was examined and he was Arun Gupta, Delivery Clerk. Shri Gupta corroborated the statement made by Shri S. N. Chatterji. [Have again nothing was challenged by the accused persons.] The accused persons when examined did not admit that they approached the machinemen Narain and Hari and instigated them to stop work or slow down production. From the prosecution witness Shri Prakash Rai who is said to be a union leader I find that Prakash Rai did not admit to have told these three men, viz. Prichon, Jadunandan and Bramdio to approach the Supervisor for giving him work inside the factory. Jalim Rai, another prosecution witness also did not confirm that Prakash Rai approached these three men for his work inside the factory. He also admitted that there was no work on 12th October 1963.

Shri Subal Datta, the machineman, was examined in the enquiry proceeding in respect of Haridas, the machineman. I find from his statement that he worked in the workshop in the Machine Section for nearly 13 years and he had always seen 4 men operating the machine. He admitted that he never saw 5 men in the machine. He also admitted that Jadunandan, Bramdeo and Prichan came inside the factory and talked to Hari and Narain but could not say what was the talk about. Shri S. N. Chatterji, General Supervisor, was also examined. His statement corroborated with that of the previous witnesses. In the statement of accused Hari Das I find he has admitted that 4 men could run the machine and that this was the practice but stated that with an extra man 'work becomes easier'. The defence produced a witness by the name of Ghanasyan Rauth. He admitted that the machine did not require 5 men but 4 and also admitted that the machine did not work on 12th October 1963 and that there was no production. This witness of course suddenly became hostile and gave evidence against Hari in favour of whom he appeared. He was not of course cross-examined by the defence. Similarly, other witnesses were examined in the case of another machineman Shri Narain Das. It was stated that there was slow down as well as strike on the aforesaid days and also it was admitted by Narain, the accused, that the machine ordinarily requires 4 men but one extra man could make the work easy.

From the evidence I find the defence did not put up evidences by way of contradiction about instigation or incitement to the workmen for slow down on 10th October 1963 and 11th October 1963. They did not produce any reliable witness nor did they obtain contradiction by way of cross-examination of the prosecution witnesses. So it is a fact that slow down tactics were adopted and also it was an admission of the accused persons that there was strike on 12th October 1963. These tactics plus the strike on 12th October 1963 were held during the pendency of conciliation proceedings.

There were no extenuating circumstances in support of the action taken by the workmen nor there were evidences of provocation from the side of the management. The inclusion of Prakash in the Delivery Section inside the factory, in my opinion, was purely management's function. Similarly the demand for an extra man in the machine section seems to me that the men were bent upon picking up some quarrel with the management and hence the unilateral action which ultimately resulted in strike was not proper and

onducive to the maintenance of industrial peace nd harmony in a factory. The strike may not be legal but the circumstances show that the strike was ot only unjustified but uncalled for as the conciliaon proceeding was pending. The Conciliation Officer rther asked the Union not to adopt any action which ight precipitate the crisis. The slow-down and the ltimate strike clearly shows insubordination on the art of the workmen. I am, therefore, of the opinion hat the action taken by the Company was justified.

After looking into the records and evidences I am nclined to believe that the three delivery coolies, iz. Jadunandan, Prochan and Bramdeo did speak omething to the machine men Hari Das and Harain as who immediately effected stand-still position in ne machine by asking one more additional man. his sudden demand made by the men reveals the xistence of the influence of the delivery coolies on ne machine men who in their turn brought out a osition whereby there were reduction of production nd also strike.

I have in detail mentioned my reaction to the idences and records and after hearing both the parties am convinced that the accused persons were guilty f the charges levelled against them. I, therefore, phold the decision of dismissals of the aforesaid 5 ersons by the management.

D. CHATTERJEE,

Labour Commissioner, West Bengal,
and
Arbitrator.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3634-I.R./IR/11L-334/64.—28th August 965.—Whereas under the Government of West Bengal, abour Department, Orders Nos. 2049-I.R./IR/ L-334(B)/64 dated the 7th June 1965, 2317-I.R./ 3/11L-334(A)/64, dated the 21st June 1965, and 52-I.R./IR/11L-334/64, dated the 23rd July 1965, e industrial disputes between Messrs. Hind Ceramics d., 147 Nilgunj Road, P. O. Belghoria, 24-Parganas d their workmen represented by (1) Hind Ceramics mployees Union, 1 Millan Pally, Deshapriya Nagar O. Belghoria, 24-Parganas, (ii) Hind Ceramics orkers' Union, 22/1 Kali Charan Ghosh Road, alcutta-50, and (iii) Hind Ceramics Karmachari Samity Millan Palli, Deshapriya Nagar, P. O. Belghoria, -Parganas, regarding the issues mentioned in the said ders being matters specified in the Second and the ird Schedules to the Industrial Disputes Act, 1947 IV of 1947), were referred for adjudication to the ourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal as submitted to the State Government its award on ne said industrial disputes ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of industrial disputes between Messrs. Hind Ceramics Ltd., 147 Nilgunj Road, P. O. Belghoria, 24-Parganas, and their workmen represented by (i) Hind Ceramics Employees Union, 1 Millan Pally, D. P. Nagar, P. O. Belghoria, 24-Parganas, (ii) Hind Ceramics Workers' Union, 22/1 Kali Charan Ghosh Road, Calcutta-50, and (iii) Hind Ceramics Karmachari Samity, 14 Udayan Palli, D. P. Nagar, P. O. Belghoria, 24-Parganas, (Government Order Nos. 2049-IR, dated 7th June 1964, 2317-IR, dated 21st July 1965 and 3252-IR, dated 23rd July 1965). (VIII 136/65, 196/65, 164/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present

Shri R. BHATTACHARYA, M.A. LL.B,
Judge, Fourth Industrial Tribunal.

Three references under section 10 of the Industrial Disputes Act have been taken up today for consideration and analogous hearing at the request of all the parties concerned and for the sake of convenience. This award shall govern all the three cases.

The first reference was sent to this Tribunal by the Government of West Bengal, under Labour Department Order No. 2049-I.R.I R/11L/334(B)/-64, dated 7th June 1965. The parties to this reference are Messrs. Hind Ceramics Ltd. (hereinafter referred to as the Company), 147 Nilgunj Road, P. O. Belghoria, 24-Parganas, and its workmen represented by (i) Hind Ceramics Employees Union, 1 Millan Pally, D. P. Nagar, P. O. Belghoria, 24-Parganas and (ii) Hind Ceramics Workers' Union, 22/1 Kali Charan Ghosh Road, Calcutta-50. The issue in the order of reference is as follows:

1. Whether the management was justified in suspending the work with effect from 20th October, 1964 and whether such suspension is tantamount to closure or lock-out? What relief, if any, are the workmen entitled to?

This case has been registered in my file as Case No. 136/65.

The second reference was originally sent to the First Industrial Tribunal by the Government of West Bengal, Labour Department, Order No. 6131-I.R./IR/ 11L-334/64, dated 11th November 1964. The parties to the reference are Messrs. Hind Ceramics Ltd., 147 Nilgunj Road, P. O. Belghoria, 24-Parganas, and their

workmen represented by Hind Ceramics Workers, Union, 22/1 Kalicharan Ghosh Road, Calcutta-50. The issue in this reference is as follows:

1. Whether the dismissal of Sarvashri Pabitra Kumar Das, Balai Kanjilal and Rabindra Chandra Neogi is justified? What relief, if any, are they entitled to?

Subsequently, however, this reference was transferred to this Tribunal by the Government of West Bengal, Labour Department, Order No. 3252-I.R/IR/11L-334/64, dated 23rd July 1965. This case has been registered as case No. 196/65.

The other reference was sent to the First Industrial Tribunal by the Government of West Bengal, Labour Department, Order No. 808-I.R./IR/11L-215/63, dated 26th February 1964. In this reference the employer is Messrs. Hind Ceramics Ltd., 147 Nilgunj Road, Belghoria, 24-Parganas, and the workmen of the of the Company represented by (i) Hind Ceramics Workers, Union, 22/1 Kali Charan Ghosh Road, Calcutta-50, (ii) Hind Ceramics Karmachari Samity, 14 Milan Palli, Deshapriya Nagar, Belghoria, 24-Parganas, and (iii) Hind Ceramics Employees, Union 1 Milan Palli, Deshapriya Nagar, Belghoria, 24-Par Parganas. The issues in this reference are as follows:

1. Bonus for the years 1962 and 1963.

2. Whether the lock-out for the period from 20th October 1963 to 8th December 1963 was justified? To what relief, if any, are the workmen entitled?

Ultimately, however, this reference has been transferred to my file by the Government of West Bengal, Labour Department, Order No. 2317-I.R./IR/11L-334(A) 1964, dated 21st June 1965. It is registered as case No. 165/65.

Today the parties to the disputes appear before me with compromise petitions and submitted that all the disputes of these three references have been amicably settled on the basis of an agreement signed by all the parties mentioned in the three references. It has been prayed before me that all the three references may be taken up together and a compromise award may be passed on the basis of the agreement filed governing the three references. I have heard the parties. I have considered the agreement filed before me. The compromise is voluntary, legal and reasonable. As prayed for by the parties, I pass a compromise award on the basis of the memorandum of settlement marked Annexure 'X' to this award including annexures 'A' & 'B' referred to in the memorandum of settlement which shall form part hereof.

Dictated and corrected by me.
R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
10-8-65

ANNEXURE (A)

Memorandum of Settlement

Name of Parties: Hind Ceramics Limited,
147 Nilgunj Road,
P. O. Belghoria;
District 24-Parganas.

And

Their workmen represented by:

(i) Hind Ceramics Workers, Union, 22/1 Kalicharan Ghosh Road, Calcutta-50.
(ii) Hind Ceramics Employees, Union, 1 Milan Palli, D. P. Nagar, P. O. Belghoria, 24-Parganas.
(iii) Hind Ceramics Karmachari Samity, 14 Udayan Palli, D. P. Nagar, P. O. Belghoria, 24-Parganas.

Representing Employer:
1. Shri S. S. Chaudhury, Works Manager.
2. Shri M. L. Chand

Representing workmen:
1. Shri Matish Roy, Gen. Secretary, Hind Ceramics Workers, Union.
2. Shri Santosh Sen Gupta, General Secretary, Hind Ceramics Employees, Union.
3. Shri J. Pandey, President, Hind Ceramics Karmachari Samity.

Short recital of the Case: Whereas on the date of this agreement, industrial dispute between the parties named above are lying pending before the Fourth Industrial Tribunal and the First Industrial Tribunal, West Bengal, in connection with Bonus for 1962 and 1963 and Lock-out from 20th October 1963 to 8th December 1963 (Vide Order No. 2317-I.R./IR/11L-334(A)-64, dated 21st July 1963) and dismissal of three workmen, (Vide Order No. 3252-I-R./IR/11L-334/64 dated 23rd July 1965) and 13(Thirteen) applications filed by the Company under section 33(2) (b) of the Industrial Disputes Act, 1947 for dismissals of 13 workmen and closure of factory from 20th October 1964 (Vide Order No. 2049-I.R./IR/ 11L-334(B)-64, dated 7th June 1965) and whereas the Company has been incurring heavy losses since the year 1962 and as such it is felt that the Company cannot run the manufacturing work on the present basis and whereas the old management have sold out their interest to the new management and whereas after a number of bipartite and tripartite sittings with the new management of the Company the following agreement is arrived at between the parties to this settlement:—

1. That all the workmen employed by the Company shall be deemed to have been discharged from the services of the Company as on date of this agreement. The discharged permanent workmen will however be paid one month's notice pay (30 days' salary for staff and 26 days' wages for workmen) plus compensation at the rate of 15 days' pay for every completed year of service or any part thereof in excess of six months and the benefits mentioned in paragraphs 3 and 7 and due and earned leave wages and they will have no further claim whatsoever against the Company.

2. That the 16(Sixteen) employees who were dismissed by the Company will be paid compensation at the rate of 15 days' wages for every completed year of service or any part thereof in excess of six months and an ex-gratia payment equivalent to 15 days' wages plus due earned wages, leave wages and bonus (as per clause 3) for the period prior to the date of their dismissal. The list of the 16 workmen is annexed herewith and marked as Annexure 'B'.

3. That all the permanent workmen of the Company would be paid the minimum bonus as per the Bonus Ordinance 1965 for the years 1962, 1963 & 1964. Those having not worked for full working days would get proportionately lesser bonus. However, the advance made by the company in the year 1962 shall be adjusted in the first instance against the payment which shall fall due to the individual workmen as a result of this agreement. Further those workmen who have voluntarily left the services of the Company, prior to this date shall also be paid the above bonus for the period for which they were employed, but in their case also the advance lying outstanding against their names, if any, shall be first got adjusted.

4. That the money taken by the Union representatives from the Company, for giving loan to the workmen, which are lying outstanding as on date, shall also be fully accounted for and got adjusted from the payment falling due to the workmen under this agreement.

5. That all the disputes including 13 applications under section 33(2)(b) as per annexure 'A' pending before the Fourth and First Industrial Tribunal shall be considered as amicably settled and no Union or workmen will press for any demand or benefit hereafter under the pending disputes and the discharged workmen shall have thereafter no claim against the Company. An application for compromise of the pending disputes before the Tribunals as mentioned in annexure 'A' will be filed jointly by the parties concerned for a compromise award by Tribunal in accordance with this agreement. The terms of this settlement will be implemented within 15 days from the date of the order of the Tribunal.

6. That in case, the new management of the Company decide to restart the factory in future, they would not be bound by any of the existing practices and that the management in such a case would be absolutely free to fix up its own workloads, introduce new system of wage payment and even fix up new rates for different jobs.

7. That in consideration of the Union and the workmen agreeing to above, the Company shall pay to all permanent workmen of the Company who are in employment on date (excluding those already dismissed) a further sum equivalent to 20 days' wages/salary subject to their having been the service for a minimum period of one year prior to 20th October 1964 directly under the Company.

8. That the Contractor/Casual Badli workmen will not be entitled to any of the above benefits (payments). That such permanent workmen who had not put in one year service prior to 20th October 1964, will also be not entitled to any of the above benefits (payments).

9. The Unions and workmen hereby confirm to the management that the employees hereby discharged are not interested in fresh employment under the Company and shall not offer themselves for the employment in case of reopening at any future date.

Representing Employer—

For Hind Ceramics Limited

Shiva Shankar Chawdhury,
Works Manager.

Mohan Lal Chand.

Representing Employees—

Matish Roy, 9-8-65.,
General Secretary.,
Hind Ceramics Workers' Union

Santosh Sen Gupta,
General Secretary
Hind Ceramics Employees, Union
9-8-65

J. Pandey,
Hind Ceramics Karmachari Samity.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
10-8-65

ANNEXURE 'X'

1. BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

(i) Order No. 2317-I.R. IR/IIL-334(A)/64, dated 21st July 1965.

Industrial Dispute between:

Messrs. Hind Ceramics Ltd.,

And

Their workmen represented by:

(a) Hind Ceramics Workers' Union,
22/1 Kalicharan Ghose Road,
Calcutta-50.

(b) Hind Ceramics Karmachari Samity,
14, Udayan Palli, D. P. Nagar,
P. O. Belghoria, 24-Parganas.

(c) Hind Ceramics Employees, Union
1, Milan Palli, D. P. Nagar,
P. O. Belghoria, 24-Parganas.

Issues

(a) Bonus for the years 1962 and 1963

(b) Whether the lock-out for the period from 20th October 1963 to 8th December 1963 was justified? To what relief, if any, are the workmen entitled.

(ii) Order No. 3552-I.R./IR/11L-334/64, dated 23rd July 1965.

Industrial dispute between:

Messrs. Hind Ceramics Ltd.

And

Their workmen represented by:

(a) Hind Ceramics Workers, Union,
22/1 Kalicharan Ghose Road, Calcutta-50.

Issue

(a) Whether the dismissal of Sarvashri Pabitra Kumar Das, Balai Kanjilal and Rabindra Ch. Neogi is justified ? What relief, if any, are they entitled to ?

(iii) Order No. 2049-I.R./IR/11L-334(B)/64 dated 7th June 1965.

Industrial dispute between :

Messrs. Hind Ceramics Ltd.

And

Their workmen represented by:

(a) Hind Ceramics Workers' Union,
22/1 Kalicharan Ghose Road, Calcutta-50.

(b) Hind Ceramics Employees, Union
1 Milan Palli, D. P. Nagar,
P. O. Belghoria, 24-Parganas.

Issue

1. Whether the management was justified in suspending the work with effect from 20th October 1964 and whether such suspension is tantamount to closure or lock-out? What relief, if any, are the workmen entitled to?

2. BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL.

Application filed under Sec. 33(2)(b) of the Industrial Disputes Act.

Re : 1. Shri Sunil Kumar Das on 10th October 1964

2. Shri Gouranga Chandra Dutta on 11th December 1964.

3. Shri Bejoy Kumar Dey on 10th February 1965.

4. Shri Atul Kumar Das on 10th February 1965

5. Shri Makhanlal Sarkar on 10th February 1965.

6. Shri Sunil Kumar Das on 10th February 1965.

7. Shri Pranballav Roy on 10th February 1965

8. Shri Narayan Ch. Seal on 10th February 1965.

9. Netai Biswas on 10th February 1965

10. Shri Subhas Chandra Sarkar on 10th February 1965.

11. Shri Ramabatar Roy on 10th February 1965

12. Shri Gouranga Ch. Das on 10th February 1965

13. Shri Madan Mohan Poddar on 10th February 1965.

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal.
10-8-65

ANNEXURE 'B'

List of the 16 (sixteen) workmen

1. Shri Pabitra Kumar Das
2. Shri Balai Kanjilal.
3. Shri Rabindra Chandra Neogi.
4. Shri Bejoy Kumar Dey.
5. Shri Sunil Kumar Das.
6. Shri Gouranga Chandra Dutta.
7. Shri Netai Biswas.
8. Shri Gouranga Chandra Das.
9. Shri Atul Kumar Das.
10. Shri Narayan Chandra Seal.
11. Shri Pranballav Roy.
12. Shri Ramavatar Roy

13. Shri Sunil Kumar Das.

14. Shri Makhanlal Sarkar.

15. Shri Subhas Chandra Sarkar.

16. Shri Madan Mohan Poddar.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
10-8-65

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 3640-I.R./IR/8L-15/65.– 28th August 1965.— Whereas under the Government of West Bengal, Labour Department, Order No.1705-I.R/IR/8L-15-65, dated the 13th May 1965, the industrial dispute between Messrs. Tollygunge Tant Silpa Pratistan, 163/18 Moore Avenue, Calcutta-40, and their workmen represented by Tollygunge Tant Silpa Pratistan Workers' Union, 5/73 Bejaygarh Colony, Calcutta-32, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Tollygunje Tant Silpa Pratistan, 163/18, Moore Avenue, Calcutta-40, and their workmen represented by Tollygunge Tant Silpa Pratistan Workers' Union, 5/73 Bejaygarh Colony, Calcutta-32. (G. O. No. 1705-I.R. dated 13th May 1965). (VIII-8/64) II

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present

Shri R. BHATTACHARAY, M.A., LL.B.,
Judge, Fourth Industrial Tribunal.

For the Union: Shri M. M. Saha, Advocate.

For the Silpa Pratistan : None.

This is a reference under section 10 of the Industrial Disputes Act over a dispute between Messrs. Tollygunge Tant Silpa Pratistan, (hereinafter described as the Silpa Pratistan) 163/18 Moore Avenue, Calcutta-40 and their workmen represented by the Tollygunge Tant Silpa Pratistan Workers' Union (hereinafter referred to as the Union), 5/73 Bejoygarh Colony, Calcutta-32. The issue for adjudication is as follows:

1. Whether the closure of Tollygunge Tant Silpa Pratistan is real and bona fide? Whether the closure is beyond the control of the management and in the circumstances justified? To what relief, if any, are the workmen entitled?

In spite of due notice the Silpa Pratistan has not appeared in this case. The union has, however, appeared and filed written statement in support of the workers' claims. In short, the case of the union is that the Silpa Pratistan failed to pay the due wages of the workers on 17th March 1965 and 18th March 1965. There was a representation of the workers to the proprietor of the Silpa Pratistan. The sons of the proprietor assaulted the workers. Thereafter the workers demanded justice from the proprietor. The proprietor, however, did not take any step but, on the other hand, with mala fide intention he declared the closure of the factory from 20th March 1965 without any justification. The union referred the matter to the Labour Directorate challenging the closure of the factory. Ultimately, however, the factory was again opened on 23rd April 1965 and since then the factory has been working. The case of the workmen is that the closure of the factory was malafide and that the workers are entitled to get full wages for the period of closure. The workers also pray for other benefits including statutory leave for the period of closure. The Silpa Pratistan did not appear and file any written statement. The case has been heard ex-parte today.

The Union has examined Santi Ranjan Ganguly as P. W. 1. He is the Secretary of the Union. His evidence is that the workmen of the Silpa Pratistan has formed the union and that the union represents the workmen. We get from this witness that the workmen demanded their weekly due wages but the sons of the proprietor assaulted the workmen on 18th March 1965. The workmen demanded justice from Shri Basanta Lal Saha, proprietor. The proprietor thereafter closed the factory from 19th March 1965. The copy of the notice is Ext. 1. This is dated 20th March 1965. The proprietor wants to say in this notice that he had been suffering loss for three years, that the workers indulged in disorderly and riotious conduct, that the proprietor has been suffering from illness for the last one year and that it was not possible for him to manage the factory. On these grounds the proprietor wanted to close down the factory. P. W. 1 has denied the allegations made in the notice. He has stated that the grounds mentioned in the notice of closure are false and that the closure of the factory is not bona fide. Ext. 2 is the letter written by the union to the Labour Commissioner protesting against the closure of the factory. The evidence further shows that on and from 23rd April 1965 the factory has been running and that the workmen have again been working there. On consideration of the evidence of P. W. 1, the Secretary of the union and the circumstances of this case, I am convinced that the closure of the factory from 19th March 1965 to 22nd April 1965 was not genuine

or real. The factory was closed down by the proprietor with ulterior motive to harass and victimise the workmen. There was no justification for closing the factory during that period. This closure of the factory was illegal and unjustified. This is a sort of unfair labour practice. The closure of the factory was not beyond the control of the management.

In view of my findings above, the question of relief comes in. The evidence is that the workmen work at piece-rates. They are entitled to their normal earnings during the period of closure. I hold that the workmen of the Silpa Pratistan who were on the roll of its register on 18th March 1965 shall be entitled to their average earning during the period of closure. The said earning will be equivalent to the amount which they received as their remuneration during the month just preceding the closure of the factory. They will also be treated as in service during the closure and shall be entitled to other normal benefits of service, if any, for the servicial of closure.

Dictated and corrected by me.
R BHATTA CHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
14-8-65

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3659-I.R./IR/8L-15/64.—30th August 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1916-I.R., IR/8L-15/64, dated the 21st May 1964, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas and their workmen respresented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, referred under Covernment Order No. 1916-I.R./IR/3L-15/64, dated the 21st May 1964. (Case No. VIII-142/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri P. BASU, Bar-at-Law, Judge,

Appearances:

For the Union : Shri Nanda Dulal Sri Advocate.

For the Company : Shri K. K. Maitra, Vice-dent of the Assam, West Bengal, Oriss Bihar Employers' Association, West B of which this Company is a member.

The Government of West Bengal, by No. 1916-I.R./IR/8L-15/64, dated the 21st 1964, had referred to this Tribunal for adj tion of the following industrial dispute be Messrs. Calcutta Silk Manufacturing Co. Lt B. T. Road, P.O. Sukchar, 24-Parganas, and workmen represented by Calcutta Silk Ma turing Workers' Union, Sukchar Main P.O. Sukchar, 24-Parganas.

Issues

I. Should the work of the following wo be specified? If so, what should b nature of their duties?

1. Shri Sukdeo Khatua; (2) Shri Sunil S (3) Shri Chhedi Lal; (4) Shri Janardan Ma (5) Shri Babulal Bharati; (6) Shri Rajgiri S (7) Shri Arabindo Ghose; (8) Shri N Halder; (9) Shri Sudhan Ram Rajbhar; (10 Akhil Ch. Roy; (11) Shri Chanaiya; (12 Dino Bandhu Majhi.

II. Is the Management justified in intro 4-loom operation? If so, what sho the conditions for such operation?

AWARD

After the service of the usual notice, the men represented by the Union had file written statement and the Company had als the written statement. In the written stat filed on behalf of the workmen, it has been that the Company started business in 1936 produces silk, art silk, tafetas, acetate and lene goods and employ about 500 workmen different department and that the Compan installed in the year 1961, automatic pirn ing machines as a result of which a few winders who had been working in the old winding machines were declared surplus requirements and were given alternative although their designations remained unal The total number of pirn-winders was 20 a of them, 8 pirn-winders were engaged i automatic pirn-winding machines in 2 shi being in 'A' shift and another 4 in 'B' These pirn-winders were (1) Bhudhan Ram bhar, (2) Ram Kishore Rajbhar, (3) B Rowth, (4) Natabar Barick, (5) Babulal B (6) Rajgir Singh, (7) Arabinda Ghose an Janardan Mahanty. The old pirn-winding ma were run by 4 pirn-winders, 2 being in 'A'

and another 2 being in 'B' shift. These 4 pirn-winders were (1) Jiban Nandy, (2) Sukdeo Khatua, (3) Nikunja Halder and (4) Channaiya. The pirn-winders Sarbasri Madan Rowth, Sunil Sarkar, Dinabandhu Majhi and Kanaiya Lal Dosad used to do exclusively the job of bobbin distribution. Shri Akhil Chandra Roy permanently did the work of bobbin distribution and occasionally operated the pirn-winding machines. Shri Sudhan Ram Rajbhar operated the pirn-winding machine and Shri Chhedilal operated the winding machine and Shri Makhan Lal Das worked as a twister. Besides these pirn-winders, there were 4 employees named Sarbasree Biswanath Ganguly, Arabinda Manna, Panchu Gopal and Ram Nagina Gowala who exclusively did the work of bobbin distribution. In order to increase the work-load on the pirn-winders and to retrench those who would thus be declared surplus to requirement, the Manager had given a general notice, dated 7-11-63 calling upon 12 pirn-winders to express their opinion in writing as to whether they were prepared to do whatever job they were given from time to time. It was further stated in that notice that if they refused to comply with the notice, they would be retrenched. On behalf of the workmen, the Union made a representation on 19-11-63, disclosing the actual state of affairs and requesting the Company to hold a bipartite discussion for the purpose of amicable settlement. A copy of the representation was sent to the Assistant Labour Commissioner, Barrackpore. The Company, however, did not give any reply to the representation made by the Union on behalf of the workmen. The Assistant Labour Commissioner held the conciliation proceedings on 26-11-63, 12-12-63, 19-12-63 and 27-12-63, but the matter could not be settled due to the adamant attitude of the employer. Thereafter the Conciliation Officer made his report and the issues had been referred by the Government to the Tribunal for adjudication.

With regard to the issue No. 1, the workmen had stated in their written statement that in the interest of effective utilisation of labour-power, productive efficiency, standardised and smooth production, industrial peace and good relation, the job of the 12 workmen should be specified. It has been further stated that the specification of jobs depends upon correct assessment and evaluation of labour power to be required for a particular job, skill, efficiency, suitability and adaptibility, experience and length of services, education both academic and technical, durability of job, etc. It is also stated that in view of the improvement in the technique of production by way of rationalisation, there should be no retrenchment of workmen, but they should be absorbed in suitable alternative employment, so that the fruits of rationalisation can be equitably distributed to the concerned workmen. Lastly with regard to issue No. 1 it is said that the workmen required to operate the automatic and the old pirn-winding machines in 2 shifts are doing permanent jobs and the work of bobbin distribution is also permanent job.

With regard to issue No. 2 it has been stated that the Company runs 210 looms in two shifts and each weaver had been running two looms since its inception and the working in two looms was the condition of service of the weavers. The Company, however, recruited a large number of weavers to remain temporary and/or casual or so-called badli workers without making them permanent inspite of permanent vacancies. The Company in November 1963, intended to run 3 shifts instead of two shifts by the existing permanent weavers by running 4 looms per weaver and had thereby increased the work-load on the weavers by changing their condition of service prejudicially. No notice of this change in the condition of service was served on the workers as required by law. The Company also had not effected any change and/or improvement in the other factors of production, viz., quality of yarn and other products, working conditions, developed looms and/or modernisation of the machines and techniques there by way of rationalisation. At the beginning, the so-called casual workers were forced to operate 4 looms per head under threat of coercion and loss of employment, when the permanent workers refused to run the same. The permanent workers were transferred prejudicially to the other looms and when the permanent workers refused, they were charge-sheeted and threatened with dire consequences. The Union made a representation to the Assistant Labour Commissioner on 20-11-63 and the Assistant Labour Commissioner, Barrackpore, held a tripartite meeting on 26-11-63. In view of the attitude of the Company, no settlement was arrived at. In fact, an interim agreement was arrived at between the Company and the Union that the former would maintain status quo. The Company, however, did not abide by the agreement or even did not agree to the proposal of the Conciliation Officer. There was a further representation on 7-1-64 to the Deputy Labour Commissioner, Government of West Bengal, for intervention and he had convened a meeting with the parties on 20-2-64 to settle the dispute through conciliation proceeding. This conciliation also failed due to the attitude of the Company. Accordingly the Officer had made a report to the Government which had made the reference. With regard to issue No. 2 it is stated on behalf of the workers that the work-load of the workmen should not be increased in the existing set-up in India except by way of rationalisation. The increased work-load will entail retrenchment and loss of employment of a section of weavers and will also tell upon the health of the workmen.

Regarding issue No. 2, the Union had prayed that the work of the workmen mentioned in the reference should be specified primarily on the basis of seniority in service and that after providing the jobs the workmen in automatic and old pirn-winding machines, the other workmen should be entrusted with bobbin distribution work. With regard to issue No. 2, the Union had prayed that it might be held that the introduction of 4-loom operation is not justified and if it is held that the operation of 4-loom operation is justified, then it might be held that the workmen who run 4 looms, are entitled to get basic earning and double the rate of the dearness allowance from the Company.

In the written statement filed on behalf of the

Company, certain preliminary objections have been taken. In the first place it has been stated that issues mentioned in the order of reference, do not come within the purview of the second schedule of the Industrial Disputes Act, that both the issues are matters relating to rationalisation and the issue of rationalisation has been provided in clause 9 of the Third Schedule and that as in the order of reference Second Schedule is mentioned, the reference is defective, bad in law and illegal. The Tribunal, therefore, has no jurisdiction to adjudicate the issues. It has also been stated that the issue of specification of jobs and the issue regarding the justification or otherwise regarding 4-loom operation, can be decided only by technical experts, having technical knowledge and experience of the subject and that the Industrial Tribunal has not been constituted for giving decisions on technical and scientific matters. Regarding issue No. 1, it is stated that the matter was never raised with the Conciliation Officer and the dispute regarding the matter was never raised by the Union. Therefore the Government had acted wholly without jurisdiction in referring that issue to this Tribunal for adjudication. Regarding issue No. 2, it is stated that the workers themselves agreed to work 4 looms and there was no dispute on this point by the workers who are running the 4 looms. Therefore the Government had acted beyond its jurisdiction in making the reference. It has therefore been prayed that the reference might be rejected on those grounds. Regarding the merits of the issues which had been referred to this Tribunal for adjudication, the Company had stated that it had informed by the notice, dated 7-11-63, the 20 pirn-winders that due to introduction of automatic hacoba pirn-winding machines, the normal requirement of the Company is 8 pirn-winders and therefore, the 12 pirn-winders are surplus. The Company wanted to absorb these 12 pirn-winders in the alternative jobs of Weft cleaning, distribution, collection, hank winding, bobbin winding, twisting, etc. Though the jobs are ancilliary jobs done in the preparatory department, the prin-winders were not inclined to do those ancilliary jobs. Therefore the notice was given by the Company on 7-11-63 to the pirn-winders, as the Company wanted to get consent letters to the effect that they will agree to do the alternative jobs as would be required from time to time. In case of refusal, the Company may have to retrench these pirn winders. The Union had misguided these persons and asked those pirn-winders not to do those ancilliary jobs. The Company further alleges that in view of the nature of work only 8 pirn-winders can not be given permanent jobs and the other pirn-winders can be provided with particular jobs always, that if the pirn-winders agree to do the connected ancilliary jobs in the preparatory department, then they can be kept absorbed, that these are all jobs which have been done by the pirn-winders in the past without any protest and that it is not correct that the Company wanted to increase the work-load of pirn-winders and wanted to retrench some of the pirn-winders. The Company has now 80 spindles of hacoba automatic pirn-winding machines and the Company submits that according to the experts' opinion, one pirn-winder can operate 40 to 48 spindles of hacoba automatic pirn-winding machines. Regarding these automatic machines it has been stated that many of the operations which are done in non-automatic machine, are not required to be done at all. In spite of the fact that a pirn-winder can easily look after 40 to 48 spindles, the Company by the notice dated 7-11-63, had asked the pirn winders to look after only 20 spindles of automatic hacoba pirn-winding machine. With regard to the question of job specification, the Company submits that if this question is to be decided at all, it must be decided after taking into consideration amongst other things, the availability of the jobs, that the Company at present does not require more than 2 pirn-winders in the bobbin distribution work and that regarding the other ancilliary jobs, there is no fixity of the time when the jobs would be required as the jobs are determined by the market conditions and that it is not possible that all the surplus pirn winders should be given the bobbin distribution work as suggested by the workers in their written statement. Lastly it is stated that the Company has the right to assign particular jobs to the workers and no dispute can be raised regarding the question whether the pirn-winders should be given particular jobs or not. Regarding issue No. 2, the Company states that it is not correct that it is a condition of the service of the weavers that they are to work on 2 looms only, that the Company had worked 4 looms for several years according to the requirement of the Company, that the Company never increased the work-load by prejudicially changing the service condition of the weavers, and that it is not necessary to give the notice of change for 4 loom working, because this was done on the consent and willingness of the weavers. The Company has also denied the other allegations made in the written statement of the workmen and had stated that the question whether the management would operate 4 looms is purely management's function and the management of the Company has every right to organise its own business on sound and efficient lines. It is also stated that the 4 looms operation has been re-started on the initiative of the weavers themselves who had made request in writing and that the Company itself never asked any weaver nor issued any order to any weaver to work on 4 looms. As a result of 4 looms operation, the working condition of the weavers has improved considerably and there is a rush from the weavers in spite of Union's opposition to work on 4 looms. The Company had also given a notice to the weavers to the effect that those weavers who are working on 4 looms may at any time withdraw from 4 loom working if they so like. There is also a demand for increased wages, but the determination for increased wages can not be made without increased production. In the written statement, a chart has been given showing the financial benefit to the management and the workers as a result of the 4 looms operation. Lastly it is stated that the Company is absolutely justified in re-introducing 4-loom operation and the 4 loom weaver should get 75 per cent. of the basic wages than that of 2-loom weavers instead of 80 per cent. as now being given and also should get Rs. 35 as dearness allowance. If, however,

n the opinion of the Tribunal, the Company is not ustified in introducing the 4-loom operation the 'ompany is agreeable to withdraw the 4-loom peration by giving 3 months' notice. Lastly it s prayed that the claims of the workmen may be ejected.

Decision

Before I proceed to discuss the issues, I shall onsider the preliminary objections raised before ie by Shri K. K. Maitra appearing for the mployer. The first objection of the Learned dvocate Shri Maitra is that substantially the ubject matters under reference relate to the uestion of rationalisation which is to be found i item No. 9 of schedule 3 of the Industrial Disutes Act and that in the order of reference to iis Tribunal it has been stated that the issues re maters specified in schedule 2 of that act. he Learned Advocate had further pointed out hat mainly economic matters are mentioned in chedule 3 and that the order of reference must e construed strictly and as a whole. For the itter proposition, the Learned Advocate had lied on the ruling reported in A.I.R. 1965 S.C. 5 (Commissioner of Police, Bombay, Versus loverdhandas Bhanji). In that case it was eld by their Lordships of the Supreme Court nat public orders, publicly made, in exercise of statutory authority cannot be construed in the ght of explanations publicly given by the officer aking the order of what he meant, or of what as in his mind, or what he intended to do. ublic orders made by public authorities are eant to have public effect and are intended to fect the actings and conduct of those to whom ey are addressed, and must be construed objecvely with reference to the language used in the der itself. It is well-settled that the order ade by public officer in the discharge of public ities must be construed as a whole and strictly ving regard to the language used in the order elf. But I do not see how this ruling is applible in the facts and circumstances of the present se. According to the contention of the Learned awyer, issues referred for adjudication to this ibunal, relate to the question of rationalisation hich is mentioned in item No. 9 of the 3rd hedule of the Industrial Disputes Act. It is ite true that the issues under reference do not late to any of the items mentioned in schedule 2 the act except perhaps item No. 6 of schedule . But even if the order is to be construed as a hole and objectively, I do not think it can be said at merely because there is a reference to hedule 2 of the order of reference, the order of ference must be regarded to be invalid and bad. this connection, I would point out that the ibunal has jurisdiction to decide the disputes lating to any matters specified in schedule 2 or hedule 3, provided of course, the dispute regardg that matter is referred to the Tribunal. The earned Lawyer had referred to the ruling eported in A.I.R. 1950, Madras 835-(1950-51) II .J.R. 65. (in re S.S.N) Laxmanan Chettiar and hers) and had urged that there has been a vague reference and the Tribunal should not adjudicate such a vague reference. This specific objection has not been taken in the written statement filed by the employer. The Learned Advocate submitted that there had been incorrect specification. I do not agree with the Learned Advocate. So far as the issues are concerned, they are quite specific and clear and so far as the reference to schedule 2 is concerned, there is at best a mistake but having regard to the issues which had been actually referred to this Tribunal, and also having regard to the fact that issues themselves are specific and clear, I do not think it can be said that there has been a vague reference. With regard to the case cited by the Learned Advocate, it would appear that the management of a concern was prosecuted under section 29 of the Industrial Disputes Act for not implementing an award. The accused pleaded inter alia that the award was without jurisdiction as the reference was invalid. The reference in that case did not mention the specific dispute between the workmen and the management and did not also specify the firms in respect of which the disputes existed. In the circumstances, it was held that the notification was illegal and the award was invalid and that as the prosecution was launched on the basis of the illegal award, the complaint was not sustainable. As I have mentioned earlier, the issues referred to this Tribunal for adjudication are absolutely specific and clear, it cannot be said that the order of reference itself is vague. I have also pointed out earlier that this specific objection is not to be found in the written statement of the employer. In the circumstances mentioned above I cannot accept also this submission made by the Learned Advocate for the employer. The last preliminary objection which Shri Maitra, for the employer, has raised is that very technical matters have been referred to this Tribunal for adjudication and this Tribunal should decline to enter into a discussion regarding the issues. In particular, the Learned Advocate submitted that the issue of job specification (issue No. 1) is a very technical matter. He had drawn my attention to the observation made by another Learned Tribunal Judge, Shri G. Palit in the Omnibus Tribunal Award which was published in the "Calcutta Gazette" on 6-11-1958. There the Learned Judge was discussing the question of fixation of grade and scales of pay and incidentally the Learned Judge had to consider the question of classification of workers with the reference to skill. After referring to the first Omnibus Engineering Tribunal Award, the Learned Judge had stated that though he may have a will, like the First Omnibus Engineering Tribunal, yet he did not find the way, that to make the matter more complex, not only skill is involved, but length of service, physical and mental strain, effect, etc., are required to be studied, that the matter becomes wellnigh impossible when he found that the same worker finds his place among the semi-skilled and the skilled groups; for instance, a turner, a fitter, a moulder, etc., finds a berth in any of these categories, that there are also varieties of skill in different industries, and perhaps, in the same industry and that even for an expert body the work of classification may very well be taken to be an impossible task,

let alone for a non-technical Tribunal like himself. The later observation of what I have mentioned above, has been quoted in paragraph 3 of the written statement of the employer. The Learned Judge, however, had fixed the grades and scales of pay of the clerical staff, supervisory staff and the subordinate staff. I do not accept the contention of the Learned Lawyer for the employer that a non-technical Tribunal like myself should not decide the question of job specification which has been referred to this Tribunal for adjudication. It appears to me that in the present case at least there is really no complication or complexity regarding the question of job-specification of 12 workers whose names had been embodied in the order of reference. This contention is also therefore, over ruled.

The next contention of the Learned Lawyer for the employer is that as the dispute regarding issue No. 1 was not raised by anyone, the Government acted wholly without jurisdiction in referring that issue to this Tribunal for adjudication. This specific objection in this regard has been taken in paragraph 4 of the written statement of the employer. There it has been stated that issue mentioned in issue No. 1 was not a subject-matter of any dispute before the Conciliation Officer and the Union also never raised any such dispute. Therefore, by referring issue No. 1, the Government has wholly acted beyond its jurisdiction. The Learned Advocate has referred me to Ext. A which is a notice of the Company to the pirn winders dated 7th November 1963, Ext B is the reply of the Union to the notice dated 7th November 1963 and is dated 19th November 1963 Both these Exts. A and B had been marked on admission. The Learned Advocate had referred to this exhibits and submitted that the question of job specification regarding the 12 workmen mentioned in the order of reference is not raised there. I shall have occasion to refer to these 2 documents in greater detail later on, but at this stage, I would only point out that there are discrepancies regarding the particular work which a particular worker is doing. For example, whereas Ext. A shows that Babulal Bharati is not working as a pirn-winder in the automatic machine, Ext. B shows that Babulal is one of the 8 pirn-winders who are running the automatic pirn-winding machine. What have been stated about Babulal also applies to the case of Janardan Mahanti, Rajgiri Singh and Arabindo Ghose. According to Ext. A, these 4 persons, whose name have been mentioned above the others are surplus to the requirement, as the normal requirement is only 8 pirn-winders and as there are 20 pirn-winders. I do not think it can be said that the Union did not raise a dispute regardng the job of these pirn-winders. It appears to me that there was a serious dispute regarding the specification of jobs of the 12 workmen mentioned in the order of reference. In the circumstances, I cannot accept the submission of Shri Maitra that as there was no dispute regarding the issue as to the job specification, the reference of issue No. 1 to this Tribunal must be held to be without jurisdiction. The contention of the Learned Advocate in this regard must be overruled.

Before I proceed to consider the other contention which has been raised by the Learned Advocate as to the invalidity of the reference of issue No. 2 which relates to the justifiability of the introduction of 4-loomo. operation and before I consider the question of justifiability of the 4-loom operation, I shall discuss issue No. 1 at first with reference to the evidence which has been adduced before me. It is admitted on both sides that there is a preparatory department where various types of work such as, pirn winding, weft cleaning, bobbin distribution and bobbin cleaning, hank winding are done. It is also not disputed that there is another department called weaving department where the yarns are weaved into fabrics. It is further undisputed that in 1961, the Company had introduced the automatic machine called Hacoba pirn winding machine and that before the notice of the Company, there were 20 pirn-winders. The Union had stated that though some of the workmen did not do the actual pirn winding work and were engaged in different other jobs, they were all known as pirn-winders. Some support regarding the contention of the Union can be had from the notice (Exhibit A) itself. That notice is headed pirn-winders. It is necessary to mention the 20 names which, according to the notice, were arranged in order to seniority. The names are:

1. Budhan Ram Rajbhar
2. Ram Krishna Rajbhar
3. Bideshi Routh
4. Natabar Barik
5. Makhanlal Das
6. Kanailal Dosad
7. Jiban Nandi
8. Madan Routh
9. Sukdeo Khatua
10. Sunil Sarkar
11. Chedi Lal
12. Janardan Mohanty
13. Babulal Bharati
14. Rajgiri Singh
15. Arabinda Ghose
16. Nikunjo Haldar
17. Sudhan Ram Rajbhar
18. Akhil Ch. Roy
19. Chanaiya
20. Dino Bandhu Majhi

In the notice it is further stated that the normal requirement is 8 pirn-winders and therefore, about 12 pirn-winders are surplus, that at present one pirn-winder is looking after only 20 spindles of automatic Hacoba pirn-winding machine, that normally 40/48 spindles are looked after on such machines by one operator, that besides this, the management sometimes require one or two pirn-winders on old pirn-winding machine, that the rest of the pirn-winders are engaged in bobbin distribution and other works and that there had been trouble regarding the other works which are to be done by the remaining pirn-winders and,

therefore, the management wanted the last 12 workers to express their willingness in writing by 30th October 1963 as to whether those workers were prepared to do the other jobs of weft cleaning, distribution, collection, Hank winding, bobbin winding and twisting, and that the jobs are to be offered when available. It is also stated that if by the date fixed, the consent letters are not given by the last 12 workmen, the management will have no alternative but to retrench them, that the management had no intention of retrenching these workers but would be forced to retrench them unless the consent letters are sent, that the workmen would not be prejudicially affected either financially or in the continuity of service or other conditions of service and that once retrenchment is notified and done, the management will not accept that those workmen are prepared to do the above jobs. I have quoted nearly the whole of the notice, because much of the contentions of the Learned Advocates turn on the interpretation of this notice Ext. A. The notice is signed by O.P.W. 1 Shri S. K. Gupta who is the manager. O.P.W. 1 has said that as there were more pirn-winders than the Company requires and as sometimes the surplus workers did the other works and sometime did not, and as the Company required the consent in writing before giving them particular jobs, this notice was issued. He has denied that the intention of giving the notice in November 1963 is to increase the work-load of the workmen and had stated that at the time the written statement was filed, the management required some pirn-winders on twisting and winding work, and therefore it was stated that fixed jobs can be given for 8 pirn winders and that as requirement had gone down, 4 pirn-winders can be provided as pirn-winders and 4 other pirn-winders can be provided in ancilliary jobs. It is the further evidence of O.P.W. 1 that after the introduction of automatic machine, the work of a pirn-winder has gone down by 70 per cent. that the main function of the automatic and non-automatic pirn-winding machine is to feed and non-automatic to put starting thread on each pirn and to remove full pirn from each spindle, that this entire function is not done by the operative on the automatic machine and these were done by the automatic machine itself, that the job of pirn winding requires very little skill, that there was a strike in the pirn-winding department when one of the operatives was asked to do some other work, that then all the 80 spindles were worked by mazdoor and clerical staff within no time for about 2 days continuously, that so far as the bobbin distribution work is concerned, there is work only for 1½ operative per shift, that at best, there can be 4 operatives in 2 shifts and that there are permanent bobbin distribution job for only 2 workers. At the time of cross-examination, O.P.W. 1 has said that at present moment, 4 pirn-winders are working 80 spindles per shift, that the output of full bobbins per hour per spindle would be 20 to 30 depending on the denier (thickness) of the yarn, that the more thick the yarn is, the number of full bobbins would be more, that in the old pirn-winding machine, the output of the full bobbin would be 5 to 6 bobbins per spindle per hour, that as the pirn-winders are time-rated, no record of the production are maintained, that there is also no record to show the place of the work of the individual pirn-winder on any particular date or to show that any particular workman is working in a particular job in the preparatory department and that the supervisor allots the different jobs there. It is his further evidence that the speed of the Hacoba pirn-winding machine is faster than the speed of the old pirn-winding machine, that it is not correct that as a result of the speed, the pirns are very often broken and that the pirn-winder has to move faster than previously, that in fact, the pirn winders are much more idle, that the quantum of bobbins which the pirn winders have to collect is about twice the number of bobbins which they had to to collect previously and that it is also incorrect that due to the high speed of the automatic machine, the spindles get jammed. He added when they do get jammed, 4 spindles are stopped at a time and then the fitter has to attend to the jamming. It appears that so far as the notice is concerned, no question has been urged excepting as to whether the names had been arranged in order of seniority. This is one of the contentions which the Learned Advocate for the workmen sought to raise. As it appeared to me that in view of the order of reference, the question of seniority amongst the workmen does not arise, I had not allowed him to put any question regarding that point of P.W. 5 Shri Lakhindar Biswal who is the Secretary of the Union. It is therefore clear that the evidence of O.P.W. 1 regarding the reasons for giving the notice Ext. A, has not been challenged in cross-examination. The Learned Advocate appearing for the workmen had pointed out that in view of the process of work in the automatic machine and in view of the process of work in the non-automatic machine, there must be some increase to the work-load of the workmen who are operating the automatic machines. I do not think this submission can be accepted. In the first place, the automatic machine admittedly, was introduced in 1961 and no dispute was raised in 1961 regarding the question of justifiability of the introduction of the automatic machine. I have been referred by the Learned Advocate to the Tripartite Conclusions (1942-1962), (published by Government of India, Ministry of Labour and Employment, page 45) wherein certain principles had been emphasized. They are: —

(i) there should be no retrenchment or loss of earnings of the existing employees, i.e., the full complement required for the operations before rationalisation should be maintained except for cases of natural separation or wastage. Workers could, however, be provided with suitable alternative jobs in the same establishment or under the same employer, subject to agreement between the employer and his workers;

(ii) there should be an equitable sharing of benefits of rationalisation as between the community, the employer and the worker; and

(iii) there should be a proper assessment of work-load made by an expert or experts mutually agreed upon and also suitable improvement in the working conditions.

It has been further observed that subject to these conditions, certain broad procedure was suggested to smoothen the progress of rationalisation. The Union or the Unions in an undertaking and the employer could enter into a working arrangement on the following lines:—

(i) the company may seek to make such changes in machinery, lay-out and organisation as it deems necessary for efficient operation of machinery and rational use of labour and material without prejudice to the provisions of any law for the time being in force and subject to the provisions of the working arrangement;

(ii) before any such change is effected, the company shall give reasonable notice, ranging from three weeks to three months, to the union(s) of its intention to effect the change. The notice shall be in a form mutually agreed upon and shall contain full information regarding the nature of the proposed change, approximate date of such change, proposed duties for workers concerned and their job assignment and the expected earnings. Where, however, an appropriate procedure for notice of change exists under the current legislation, the same should be observed in preference to the above;

(iii) the employer shall also furnish information regarding the change and the reduction in the number of jobs and also the effect of the change on the number of jobs in other departments affected but the same change;

(iv) the employer and employees shall meet and discuss the proposal as soon as possible after the notice has been given under para (ii) above. The employer shall furnish all information necessary for a complete understanding of the proposed change and shall explain the contemplated change to the union(s);

(v) the union or unions shall, within a week after the discussion with the employer, present its views or proposals to the employer. If there is agreement between the parties, the employer may introduce the change on the due date in accordance with the agreement;

(vi) the union or unions shall be given adequate opportunity to study the new change so as to enable it to gauge the work-loads and the earnings of the employees engaged in the new operation; and

(vii) if there are differences between the parties on any matter covered by this working arrangement, the matters in dispute shall be referred for arbitration or adjudication.

It is quite evident from what has been mentioned above that these relate to the stage of the proposed change and cannot, therefore, relate to a stage when the proposed change has already been effected. It may be pointed out that the question which has been referred by the Government of West Bengal is whether the work of the workmen whose names had been mentioned in the order of reference should be specified or not. The issue itself shows that those workmen were doing certain works and the Tribunal has to decide whether the works of these workmen should or should not be specified. After discussing the other evidence, I shall give my decision regarding that question. The evidence certainly does not show that there has been an increase in the work-load after the introduction of the automatic machine in 1961. If there had really been increase in the work-load after the introduction of the machine in 1961 there would have been a dispute and there would have been a reference to some Tribunal regarding the question of justifiability of rationalisation consequent upon the introduction of the automatic machine. It may also be mentioned here that even in Ext. B, there is no allegation of any increase in the work-load. For the present purpose it is not necessary to discusss the question of increase in work-load any further specially having regard to the terms of the reference. Turning now to the evidence it would appear that only P.W. 6 Shri Arabinda Ghosh and P.W. 7 Shri Natabar Barik had been examined in the present case and that the others have not been examined. The substance of the evidence of P.W. 6 and P.W. 7 is that some of the workmen numbering 8 are working in the new automatic machine in 2 shifts and that in respect of the old machine, there are 4 workers in 2 shifts. P W. 7 has also stated that the remaining workmen attend to the bobbin distribution work. There is some discrepancy to the evidence of P.W. 6 and P.W. 7. For example, whereas P.W. 6 has said that Chedilal is now working in the old machine and previously did the work of a bobbin binder. P.W. 7 has said that Chedilal did the hank winding work and that even when there was only the old machine, he did the hank winding work. The evidence of P.W. 6 and P.W. 7 regarding the workers operating the new and the old pirn winding machine is corroborated to a certain extent by the evidence of O.P.W. 1. O.P.W. 2 has however said that there are 13 pirn winders in 3 shifts, A, E and C and that having regard to the loom capacity of the Mill, 2 pirn winders per shift are required. He has further said that so far as the bobbin distribution work is concerned, there are 2 permanent bobbin distributors and actually the requirement is 1½ persons per shift, and therefore, in all, jobs can be provided for 4 pirn winders only and fixed jobs can be offered to 2 pirn winders in pirn distribution work, that the remaining 7 pirn winders cannot be given fixed jobs and that the Company can offer different types of employment at different times to the 7 persons in the Preparatory Department and that some times, they may be given hank winding work and sometimes, they may be given twisting work. His further evidence is that providing of work really depends on the quality of production the Company engaged in particular time, that it is not possible that the remaining 7 pirn winders can be given the bobbin

stribution work, that if this is done, other work ll suffer, that the winding processes are all the me and the jobs therefore are of the same type d that the pirn winders working in the establishent know all types of jobs, and they are still do g these works. As O.P.W. 2 is the Departmenl -in-charge, his evidence is certainly valuable. this stage, it may be pointed out that out of e 12 persons, whose names appear in the order reference, No. 1, Sukdeo Khatua had given up ork and gone away, No. 8, Nikunja Halder had t, Madan Routh had also left, No. 9, Sudhan m Rajbhar had been dismissed by the Company, . 10, Akhil Chandra Roy had left service and d gone away and No. 11 Chanaiya is now doing e weaving work. Therefore, out of 12 persons, e workmen No. 1, No. 8 and No. 10 had left rvice and gone away and the workman No. 9 had en dismissed by the Company and the workman . 11 has been transferred to the Weaving Departent where he is working now. The workman . 11 has been examined as P.W. 1 in this case. nerefore, we are now left with 7 workmen out of workmen whose names appear in the order of ference. It appears to me that out of 15 pirn nders who are still in service of the Company, pirn winders are engaged in 2 shifts in the new tomatic machine and 4 pirn winders in 2 shifts o are engaged in the non-automatic old machine d the remaining 3 may be engaged in any of the orks in the Preparatory Department. Having gard to the fact that the nature of work in the eparatory Department is likely to change from ne to time, according to the quality of produco, the Company engaged at a particular point of ne, it is not necessary for this Tribunal to specify e jobs of the 7 workmen who are still in service the Company. The Learned Advocate Shri aitra had submitted that the inter-departmental nsfer is management function and the Tribunal nnot interfere. I think it is unnecessary to diss this question because the question of justifiabiy of inter-departmental transfer has not been ferred to this Tribunal for adjudication. I need ly say that as a general proposition of law, it undoubtedly correct that the transfer is manageent function and that unless mala fide nature of nsfer is established, the Tribunal has no jurisction to interfere. Shri Maitra has also subtted that though it was stated in the written tement that 8 pirn winders are required for the rpose of working in the new automatic machine, e evidence on the side of the Company show that e requirement of the Company has gone down. do not think also that it is necessary for me to cide this question having regard to the term of reference. It would be for the Company to cide how many workmen can be employed in the l and the new pirn winding machines and how e remaining workman should be engaged. As e Company does not want to retrench any of the orkmen who are now in service, the Company can itably employ the workmen who are not engaged the old and the new pirn winding machine. nerefore, I have come to the conclusion that it not necessary to specify the work of the workmen o are still in service of the Company out of the orkmen whose names appear in the order of reference. Regarding the duties I can only say that if some of these workmen are not engaged in the new or the old pirn winding machine, they can be engaged in bobbin distribution and other works as may be required from time to time. The issue No. 1 is decided accordingly.

I shall now turn to discuss issue No. 2 relating to the justifiability of the introduction of 4-loom operation. It is undisputed on both sides that 4-loom operation started in November 1963. I have already referred to the notice Ext. A and also to the reply Ext. B. It is not necessary to repeat what has already been stated regarding these 2 documents. In the written statement of the workmen (vide paragraphs 17 to 19) it has been stated that the Company used to run 210 looms in two shifts and each weaver had been running two looms since its inception, that working in two looms was the condition of service of the weavers, that the Company subjected a large number of weavers to remain temporary and/or casual or so-called badli without making them permanent inspite of permanent vacancies and that the Company on or about November 1963, intended to run 3 shifts instead of two shifts by the permanent weavers by running 4 looms per weaver and thereby increased the workload on the weavers by changing their condition of service prejudicially for wrongful gain and extra profit. It is also stated that no notice of change in the condition of the service had been served upon the workmen as required by law. Therefore according to the written statement of the workmen, 2-loom operation is the condition of service of the weavers and the Company wanted to increase the work-load by the introduction of 4-loom operation. As I understand, the Learned Advocate appearing for the workmen, did not contend that the evidence adduced on behalf of the workmen really establishes that 2-loom operation is a condition of service. He had however added that since the inception, there had been 2-loom operation and without serving the notice of change, the Company is not entitled under the law to increase the work-load of the workmen by introducing 4-loom operation. On behalf of the employer, it has been stated (vide paragraph 15) that the Company had carried on 4-loom operation for several years according to the requirement of the Company and it was never the intention of the Company to increase the workload by prejudicially changing the service condition of the weavers for wrongful gain and extra profit. It has further been alleged that no notice of change is required to be given for 4 loom working, as the 4-loom operation has been started with the consent and willingness of the weavers. It is admitted that if really the 4-loom operation had been introduced sometime in November 1963 with the consent of the workmen, then no notice under-section 9(A) of the Industrial Disputes Act is required. Section 9(A) of the Industrial Disputes Act provides as follows:—

> "No employer, who proposes to effect any change in the conditions of service applicable to any workman in respect of any matter specified in the Fourth Schedule shall effect such change without giving

to the workmen likely to be affected by such change a notice in the prescribed manner of the nature of the change proposed to be effected; or within twenty-one days of giving such notice: Provided that no notice shall be required for effecting any such change—

(a) where the change is effected in pursuance of any settlement, award or decision of Appellate Tribunal constituted under the Industrial Disputes (Appellate Tribunal) Act, 1950 (XLVIII of 1950) or

(b).....''

I think reference may be made to the ruling reported in 1962 II, L.L.J. 136 (Tamilnad Electric Federation versus M/s. Electricity Board). In that case before the expiry of the period of duties, given by the concerned workmen, terminating a settlement, the employer proposed changes which were not prejudiced to the workmen. The workmen were given option to choose the change of service condition or to continue to be governed by the prevailing service conditions of such option was to be exercised by the concerned workmen after the notice period. It was held that section 9(A) of the Industrial Disputes Act does not apply, where the workmen agreed to the change or where the employer offers better terms. It was further held that section 33 of the Act also did not apply where the changes are not prejudicial to the workmen.

I think reference may also be made to the earlier ruling reported in 1960(1) L.L.J., 580 (S.C.) (North Brook Jute Co. versus their workmen). This earlier case has been referred to in the ruling reported in 1962(11) L.L.J., 136 which I had referred earlier. In the earlier ruling, it has been stated that after notice of change for introducing a scheme of rationalisation was given by the employer, the dispute relating to the justifiability of the proposed scheme was referred to adjudication, that pending such adjudication, but after the expiry of 21 days mentioned in the notice of change, the employer attempted to introduce the scheme of rationalisation which was likely to increase the work-load and likely to render some workmen surplus, and that the workmen refused to work as per the scheme and the Company consequently declared lock-out. It was held that the employer's lock-out was illegal and the employer is bound to pay wages for the period of lock-out. My attention has also been drawn to the ruling reported in 1955(1) L.L.J., 48 at page 53 (Kemp & Co. Ltd. versus their workmen). There the question was whether the agreement of the workmen's representatives on the Works Committee to the introduction of a scheme of rationalisation resulting in increased work-load and likely to render some of the hands surplus, was binding on the workmen or their union. It was held that the agreement is not binding either on the union or on the workmen. This ruling was approved by their Lordships of the Supreme Court in the ruling reported in 1960(1) L.L.J., 580. In the present case, it appears to me that there has been really no settlement as defined in section 2(p) of the Industrial Disputes Act. It has been, inter alia, laid down in section 2(p) that "a settlemei includes a written agreement between the employ and workmen arrived at otherwise than in course conciliation proceeding where such agreement h been signed by the parties thereto in such manne as may be prescribed and a copy thereof has bee sent to the appropriate Government and the Conc liation Officer". Therefore, the agreement mu be in writing and signed by the parties in th maner prescribed. It is also necessary to send copy of the agreement to the appropriate Gover ment and to the Conciliation Officer. It has als been laid down in rule 68 of the West Beng Industrial Disputes Rules, 1958, that the settl ment shall be signed by (a) in the case of a employer, by the employer himself or by his auth rised agent, or when the employer is an inco porated company or other body corporate, by th agent, manager or other principal officer of th corporation; (b) in the case of workmen, eith by the President or Secretary of a trade union workmen or by 5 representatives of the workme duly authorised in writing in this behalf by representative meeting of the workmen held f this purpose. It has also been laid down tha where a settlement is arrived at between a employer and his workmen otherwise than i course of conciliation proceeding before a Boar or Conciliation Officer, the parties to the settl ment shall jointly send a copy thereof to the Stat Government in the Department of Labour, an the Labour Commissioner, and the Conciliatio Officer concerned. In the present case, there no written agreement between the employer an the workmen regarding the introduction of the 4 loom operation and naturally the question o signature by the parties in the manner prescribe and the further question of sending copies to th Labour Department, to the Labour Commissione and to the Conciliation Officer concerned, do no arise. Therefore, the alleged consent in writin by some of the workmen expressing willingnes to operate 4 looms, cannot amount to settlemen as defined in section 2(p) of the Act and as pro vided for in rule 68 referred to above. Th employer therefore is required to give the notic under section 9A of the Industrial Disputes Act This has admittedly not been done. The intro duction of the 4-loom operation therefore appear to me to be not in accordance with the law.

The question, however, which has been referred adjudication is not regarding the legality of th introduction of the 4-loom operation, but regard ing the justifiability of the introduction of the 4 loom operation. It has been submitted by Mr Moitra appearing for the employer that the intro duction of the 4-loom operation is benefitial not only to the interest of the employer and work men, but also to the interest of the consume public. He laid particular stress on the fact that the workmen who are operating 4 looms are earn ing higher wages and stated that the company also is receiving some profits and the consumer public would be getting the products at lesser cost. He also contended that the management has given the option to the workmen either to operate 4-looms or to operate 2-looms and had not forced that 4 loom operation on all the workmen of the establishment. I would first of all consider

the question whether the 4-loom operation has resulted in benefits all round as contended by the Learned Advocate Shri Moitra. But before I do so, I shall discuss the evidence on the side of the management regarding the 4-loom operation prior to November 1963. It is necessary to discuss that question because in paragraph 17 of the written statement it has been stated that working in 2-looms is the condition of service of the weavers. As I have mentioned earlier, the Learned Advocate for the workmen did not contend that the evidence has established that 2-loom operation was a condition of service to the weavers. He only contended that there had been 2 loom operation all along prior to the introduction of the 4 loom operation in November 1963. I shall now turn to discuss the evidence. P.W. 1 S. Chandraiya who is now working as a weaver had stated that it is not correct that there was 4 loom operation in 1957, 1958 and 1959. He, however, admits that he had been operating the 4 looms for 6/7 months now. P.W. 2 Shri Ram Gosai had stated that the 4 loom operation was going for over 7 years, but he cannot give the year when 4 loom operation started. Evidently P.W. 2 was referring to the earlier period when there was 4 loom operation, because it is the admitted case of both sides that at least from 1960 up to November 1963 there was only 2 loom operation. P.W. 3 Shri Bhaskar Nayak has not said anything about the prior 4 loom operation. P.W. 4 Dukhishyam Jana is now operating the 4 loom, but it is not his evidence that there was no prior 4 loom operation. P.W. 5 who is the Secretary of the Union had stated that the workmen had filed joint petition to the Union regarding the 4 loom operation and that he had sent the letters Ext. 1, the letter Ext. 10, the letters Exts. 11, 11-A and 11-B to the Deputy Labour Commissioner. It is further his evidence that he had received various complaints from the workmen (Exts. 13 and 13-A, 6 and 9). In Ext. 7 which is a petition to the Union Secretary and is dated 18th November 1963 it is stated that the weavers have been operating 2 looms for a long time and that the Company had asked the weavers to operate 4 looms with effect from 20th November 1963. I have already referred to Ext. B which is the same exhibit as Ext. 1 and I need not mention what has already been stated. Exhibit 10 is the latter, dated 20th November 1963, to the Assistant Labour Commissioner by the Secretary of the Union, complaining about the introduction of the 4-loom operation without any notice of change, from 20th November 1963. Exhibit 11 is the letter, dated 7th January 1964. In the letter, it has been stated by the Union Secretary that each weaver had been running 2 looms since the inception of the concern and very recently the management had been forcing the weavers to run 4 looms instead of 2 looms and thereby changed the condition of service of the weavers prejudicially and that the status quo should be maintained pending conciliation. Exhibit 11-A is dated 10th March 1964 and is another letter by the Secretary of the Union. It is stated therein that as the conciliation proceeding held on 3rd March 1964 failed, the matter might be referred for adjudication. Exhibit 12 is the only letter from the Deputy Labour Commissioner, regarding the joint conference to be held on 20th February 1964. Exhibit 13 is dated 2nd March 1965 that is to say long after the reference to this Tribunal. Exhibit 13-A is dated 15th March 1965 which is again long after the reference. Exhibits 6 and 9 are dated 20th November 1964 and 3rd December 1964 respectively, that is to say, long after the reference to this Tribunal. These are really letters from the individual workmen complaining of the increased work-load and praying operation all along, these documents do not throw any light on the question whether there was prior 4 loom operation or not. Regarding P.W. 5, it may be pointed out that he had been dismissed by the Company after the issue of the charge-sheet and enquiry. He has, however, admitted at the time of cross-examination that there was 4 loom operation for a few days either at the end of 1958 or the beginning of 1959 for production of glass Nylon quality. He has denied that there were 4 loom operations in 1957, 1958 and 1959 and had stated that he had not checked the documents in which the Company had shown the working regarding the 4 loom operation in 1957, 1958 and 1959. These are all the evidence on the side of the workmen regarding the prior 4 loom operation. On behalf of the management, O.P.W. 1 had said that from the records he found that there had been 4 to 6 loom operation from part of 1957 to 1959. The evidence is corroborated by the entries in wages register (Exts. G-12 to G-17) and also by the abstract (Ext. J). The Learned Advocate appearing for the workmen, as I understand him, did not dispute the entries in the registers. He had, however, drawn my attention to the fact that Ext. J shows that sometimes there had been 4 loom operation and sometimes there had been 5 loom operation and there had been sometimes 2 loom operation, but it is the case of the Company that 2 loom operation was also carried on along with 4 loom and 5 loom operation and Ext. J shows that there had been 4 loom and 5 loom operations. I am of opinion that the evidence of the register together with the evidence of O.P.W. 1 certainly shows that there had been 4 loom operation in part of 1957 and in 1958 and in 1959. The contention of the workmen, therefore, that there had been 2 loom operation all along, cannot possibly be accepted.

I shall now turn to discuss the question whether the introduction of the 4 loom operation in November 1963 is or is not justified. The evidence O.P.W. 1 is that as a result of 4 loom operation, the wages of the weavers had gone up by Rs. 35 to Rs. 50 per month, that if a person is operating 2 looms, he would be getting 1 as his basic wage and if the same person is operating the 4 looms, he would be getting 1.6 as his basic wage, that there would be an increase to the extent of Rs. 35 to Rs. 40 per month of each worker, that the approximate increase by operating 4 looms, would be Rs. 35 to Rs. 50 per month, that the increase in wage is very substantial and the workmen could not have hoped for the increase otherwise even in 20 years of service, that by working the 4 looms, the company is saving partly in D.A. and partly in 20 per cent wages, that this is the gross saving against which the company has to incur some losses, that the com-

pany has to take at extra labour from 10 or 12 four-loom weavers, that the yarn waste percentage is higher by about ½ per cent. that the defect percentage would be comparably higher, that the efficiency in 4 loom operation would be comparably less than the efficiency in 2 loom operation under similar conditions and that as a result of the 4 loom operation, both the Company and the workers are benefited. Therefore, the evidence of O.P.W 1 shows that as a result of the 4 loom operation, the workers are financially gainer and that the Company is also to some extent financially gainer. Further evidence of O.P.W. 1 shows that starting from the Warp the Company had increased the work length of the Beam which has resulted a lesser Beam changes over a period, that they have kept exclusively one warping, sizing incharge for preparation of warps, that they have erected the latest Beninger Automatic Warping Machine at a cost of about 3½ to 4 lacs of rupees, that they have changed to better sizing materials, i.e., from Glue Flakes to Gelatine Flakes, that the Company has increased substantially the number of warped and sized Beam stock which has reduced the Beam change divisions, that the Company has overhauled several looms and had ordered about a year ago an Atmospheric Conditioning Plant, that they had appointed two Assistant Head Jobbers to give more attention and supervision on 4 loom line, and that the Company has kept much more stock of weft bobbin to avoid weft shortage. It would appear that there had been no serious cross-examination of O.P.W. 1. The only cross-examination is with regard to the income of the workmen and O.P.W. 1 had said that it is possible to show with reference to the registers that the income of a workman had increased by 50 to 60 per cent. per month by the 4 loom operation. The only other cross-examination is with regard to work study and job evaluation work by an expert body. O.P.W. 1 had said that the Company had not got the work study and job evaluation work done in this factory by any expert body. It might be that the work study or the job evaluation work has not been done scientifically by an expert. I do not think it requires an expert to find out if the workmen operating 4 looms are financially gainer as a result of that operation. Before I discuss the other evidence on the side of the Company, I would point out that even according to the evidence on the side of the workmen, the income of the workmen operating 4 looms is higher than the income of the workmen operating 2 looms (vide the evidence of P.Ws. 1 to 4). It is true that these persons had said that the increase is only to the tune of Rs. 10 or so, for the same period of 15 days; I do not think the entries in the wage register would support the evidence of the witnesses for the workmen mentioned above. Incidentally, it may be pointed out that P.W. 4 Dukhishyam Jana had said in cross-examination that when he was operating 2 looms, he was getting income varying from Rs. 39 to 46 and that when he was operating the 4 looms, he obtained Rs. 63 for the period of 15 days. In order to verify I have consulted the registers—Exts. G-23, G-29 and G-30. The total amount for the period from 16th January 1964 to 31st January 1964 is Rs. 51.51 paise. The same person earned the total sum of Rs. 48.61 paise for the period from 1st October 1963 to 15th October 1963 and earned the total sum of Rs. 43.81 paise for the period from 1st December 1963 to 15th December 1963. I do not think, it is necessary for me to consider the entries regarding each of the workmen who are now carrying the 4 loom operation. The learned Advocate for the workmen was unable to draw my attention to any entry showing that the estimate of O.P.W. 1 regarding the income of the workmen operating 4 looms is incorrect. It is necessary at this stage to refer to the evidence of O.P.W. 2 who is the departmental in-charge of the weaving department. His evidence is that the workmen who are now operating 4 looms are getting 40 per cent. extra than the amount he used to get previously, that the Company is saving Rs. 15 per month per loom as a result of the 4 loom operation and that this only applies in respect of the looms now being worked in the 4 loom operation. As O.P.W. 2 is in-charge, he is likely to know about the increase in wages of the workmen concerned. At the time of cross-examination, O.P.W. 2 had said that previously there was an office in the weaving department where the wages were calculated and hence he knows that the wage increase would be to the tune of 40 per cent. extra. He has next referred to the helper engaged by the Company in connection with the 4 loom operation. O.P.W. 3 is the Accountant and has said that the average basic wage of a workman operating 2 looms, is Rs. 50 per month, that the D.A. comes to Rs. 35; whether the workman is operating 2 looms or operating 4 looms, that the incentive wage of a workman operating 2 looms is Rs. 7 and the incentive wage of a workman operating 4 looms is Rs. 14, that the average increase of wages of 4 loom worker is Rs. 37 per month and that the Company gets profit of Rs. 55 as a result of 4 loom operation. He has added that in calculating Rs. 55 he has taken into account the fact that the D.A. is the same in 2 loom operation and in 4 loom operation and that with regard to basic wages, the Company gives double less 20 per cent. which is the profit and that the average wage of the helper is Rs. 140 per month. He has further stated that the wastage is ½ per cent. more in operating 4 looms than in operating 2 looms and loss to the tune of Rs. 195 is incurred in respect of 40 looms, that there is loss of efficiency to the tune of 6 per cent. while operating 4 looms than while operating 2 looms, that the loss comes to the tune of Rs. 500 per 40 looms, that losses suffered to the tune of 7 per cent. more in the cloth produced while operating 4 looms than in operating 2 looms, and the loss to the tune of Rs. 700 per 40 looms is borne by the Company and that after deducting these losses, the net gain of the Company is Rs. 16.60 paise per loom. In this connexion, reference may also be made to the charts (Exts. J and 1). As I understand the learned Advocate appearing for the workmen, he did not dispute the correctness of the entries in those charts with reference to the entries of the wage register. Certainly it does appear that there had been increase in wages of the workmen who are operating 4 looms. My attention has been drawn by the learned Advocate appearing

for the workmen to the cross-examination of O.P.W. 3. O.P.W. 3 has not been able to say exactly the month of whose average has been taken, but he had said that it would be either September or October 1964. If the monthly average has been taken, I do not think the average income as mentioned would be far wrong. There might be some discrepancy, but I do not think the discrepancy would be material. Regarding the chart, O.P.W. 4 had said that he had prepared the chart with a reference to the wages registers. There is no serious cross-examination of O.P.W. 4. Apart from this, there is also the evidence of O.P.W. 5 that he is getting Rs. 65 to 72 per fortnight when he began to operate 4 looms, and he was getting between Rs. 35 to Rs. 40 per fortnight when he was operating 2 looms. Nothing has transpired in cross-examination of O.P.W. 5 to show that his evidence cannot be accepted. In my opinion, it is established that at least so far as the Company and the workmen operating 4 looms are concerned, both are financially gainer, as a result of the 4 loom operation. The learned Advocate appearing for the workmen had submitted that when the 4 loom operation had started at first, the workmen had been forced to work 4 looms under threat of transfer or loss of jobs. Some of the witnesses for the workmen had certainly stated that they had been compelled to operate 4 looms under threat, but there is no written document in this regard, except, of course, certain letters written by the Union Secretary. It appears to me to be more probable that at first the workmen had refused to operate 4 looms, and when they subsequently found that by operating 4 looms, their income would be higher than when they were operating 2 looms, they had agreed to operate the 4 looms. There are certain documents (Ext. H series) indicating that some of the workmen are willing to operate 4 looms. This is also the evidence of O.P.W. 1. I do not agree with the learned Advocate appearing for the workmen that really there is no option to the workmen who had been asked to operate 4 looms and they had to agree to the demand made by the Company in that behalf. There was certainly initial unwillingness on the part of the workmen, but when they found that the wages would be higher, more and more workers became willing to operate the 4 looms. The evidence of O.P.W. 1 further shows—this is also stated in the written statement filed on behalf of the Company—that the Company is only willing to engage those workmen who agree to operate 4 looms and that if any workman is unwilling to operate 4 looms, the Company is willing to allow them to operate 2 looms. The matter, therefore, has been left to the option of the workmen. If this is so, I do not think, it can be said that the introduction of the 4 loom operation is unjustified as contended by the learned Advocate appearing for the workmen. Regarding the second part of issue No. 2, it appears to me that the conditions should be that the Company should only engage those workers who express their willingness in writing to operate 4 looms. The other condition is that the wages of the workmen should be 80 per cent. of the production rate as the Company is now giving and not 75 per cent. of the production rate, as suggested in the written statement put in on behalf of the Company. Before I conclude, I will notice a short point which has been somewhat faintly urged by the learned Advocate for the workmen. He has referred to some evidence on behalf of the workmen to the effect that 4 loom operation is injurious to the health of the workmen concerned. I do not think, there is really any satisfactory and cogent evidence in this regard. As I have mentioned earlier the Company will only engage those workmen in 4 loom operation who express their willingness in writing to the Company. The Company will also allow any workman who wants to operate 2 looms to do so after operating 4 looms for some time. In the result, I hold that the Company was justified in introducing the 4 loom operation and the 4 loom operation should be continued subject to the condition which I have mentioned above.

To sum up, I have come to the conclusion that it is not necessary in the facts and circumstances of the present case to specify the jobs of the workmen whose names appear in the order of reference. I have also come to the conclusion that the introduction of the 4 loom operation by the Company is justified on financial ground and also on the larger ground of better and higher production. The conditions are that the Company will engage only those workmen who express their willingness in writing regarding the 4 loom operation and that if some workmen after operating 4 looms are desirous of operating 2 looms, they should be allowed to do so.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge.
13-8-65

P. BASU.
Judge, Sixth Industrial Tribunal.

The 13th August 1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Istered No. C207

The Calcutta Gazette

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ADRA 25] THURSDAY, SEPTEMBER 16, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

o. 3768-I.R./IR/10L-152/64.—31st August 5.—Whereas under the Government of West gal, Labour Department, order No. 22-I.R./ 10L-152/64, dated the 4th January 1965, the lustrial dispute between Messrs. Benra Engineer- Works, P.O. Rajpur, district 24-Parganas, and ir workmen represented by the Benra Engineer- Workers' Union, 19/2 Russa Road South Lane, Calcutta-33, regarding the issues men- ıed in the said order being a matter specified in second schedule to the Industrial Disputes . 1947 (XIV of 1947), was referred for adju- ıtion to the Fifth Industrial Tribunal;

nd whereas the said Fifth Industrial Tribunal submitted to the State Government its award the said industrial dispute;

ow, thefore, in pursuance of the provisions of ion 17 of the Industrial Disputes Act, 1947 V of 1947), the Governor is pleased hereby to lish the said award as shown in the annexure to.

ANNEXURE

the matter of an industrial dispute existing between Messrs. Benra Engineering Work3, P.O. Rajpur, district 24-Parganas, and their workmen represented by the Benra Engineering Workers' Union 19/2 Russa Road South 3rd Lane, Calcutta-33. (Case No. 4 of 1965).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge Fifth Industrial Tribunal.

Present for the Company: Dr. J. K. Bose. Labour Adviser of the Company.

Present for the Union: Shri Biswanath Ash, Advocate.

The above industrial dispute was refered to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government order No. 22-I.R./ IR/10L-152/64, dated the 4th January 1965, for adjudication upon the following issue:

Issue

Whether refusal of employment to Shri Sushil Kumar Das is justified? What relief, if any, is he entitled to?

After receipt of the reference from Government on 8th January 1965, usual notices were issued to the parties fixing 3rd February 1965, for their appearance and filing written statement by the Union. The parties entered appearance on 3rd February 1965, and, on the prayer of the Union, time was allowed till 20th February 1965, for filing its written statement. The Union again prayed for time for filing written statement, and filed its written statement on 5th March 1965. The Company filed its written statement on 14th May 1965, and, after several adjourments, the case was fixed for hearing on 17th August 1965. On that date

the parties put in a joint petition of compromise stating therein that the dispute between them had been amicably settled out of Court on terms setforth in the petition of compromise, and prayed that a 'no dispute' award be made by the Tribunal. The terms of settlement appear to be quite fair and reasonable, and I am satisfied that there has been a bona fide settlement of the dispute between the parties, and there is no subsisting dispute between them for adjudication. I accordingly make a 'no dispute' award in terms of the joint petition of compromise which do form part of the award as Annexure A.

Dictated and corrected by me.
K. P. MUKHERJEE, Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal,
21-8-65.

ANNEXURE A

In the matter of Government of West Bengal, Labour Department, order No. 22-I.R./IR/10L-152/64, dated 4th January 1965.

And

In the matter of an industrial dispute between Benra Engineering Works, P.O. Rajpur, district 24-Parganas (hereinafter referred to as "The Company").

And

Their workmen, represented by Benra Engineering Workers' Union, 19/2 Russa Road South 3rd Lane, Calcutta-33 (hereinafter referred to as "The Union").

The humble joint petition of the parties abovenamed—

most respectfully shewth:—

1. That the parties have amicably settled the above dispute on the following terms:—

(a) That the company has paid and Shri Sushil Kumar Das, the workman concerned, has received out of Court Rs. 300 (Rupees three hundred only) in full and final settlement of all his claims and dues including his claim for reinstatement.

2. That this settles the dispute referred to this Hon'ble Tribunal by the aforesaid order of reference.

Your petitioners, therefore, most humbly pray that your Honour may graciously be pleased to pass a 'no dispute' award in terms of the above settlement.

And for this act of kindness, your petioners, as in duty bound shall ever pray.

For the Union:
Sushil Kumar Das,
17-8-65.
Biswanath Ash,
Advocate for the Union,
17-8-65.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.

For the Company:
Illegible, 17-8-65.
J. K. Bose, for the Company, 17-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3945-I.R./IR/8L-23/63.—4th Septembe 1965.—Whereas under the Government of We Bengal, Labour Department, order No. 5867-I.R. IR/8L-14(C)/61, dated 7th October 1961, re with its corrigendum No. 7816-I.R./IR/8 14(C)/61, dated the 16th December 196 the industrial dispute between Messrs. Kesora Cotton Mills Ltd., 42 Garden Reach Roa Calcutta-24 and their workmen represented h Garden Reach Textile Workers' Union, Q-7 Akra Road, Calcutta-24, regarding the issues mer tioned in the said order, being matters specifie in the Third Schedule to the Industrial Dispute Act, 1947 (XIV of 1947), was referred to th Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceed ings before the said Industrial Tribunal Shr Budhram, a workman of the said company, mad a complaint in writing to the said Industrial Tri bunal against the said company;

And whereas in exercise of the powers conferre by section 33A of the Industrial Disputes Act 1947 (XIV of 1947), the said Industrial Tribuna has ajudicated upon the said complaint and sub mitted its award to the State Government;

Now, therefore, in pursuance of the provision of section 17 of the Industrial Disputes Act, 194 (XIV of 1947), the Governor is pleased hereby t publish the said award as shown in the annexur hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, filed by Shr Budhram, C265, Ramnagar Lane, Calcutta-24 workman of Messrs. Kesoram Industries & Cotton Mills Ltd., against the aforesaid com pany in connection with C. O. No. 5867-I.R. dated 7th October 1961. (Case No. 72/33A 62).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri AMBICA PADA BHATTACHARYA,

Judge, Second Industrial Tribunal.

This is an application under section 33A of th Industrial Disputes Act. The workman as wel as the company filed separate petition before th Tribunal stating that the workman had been per mitted to resume his duties and as such the appli cation may be treated as withdrawn. Shri Vijo Bahadur Singh, Factory Manager, appeared befor me and authenticated the two applications. Th application filed by the workman bears his thum impression but in view of the fact that Factor Manager authenticates the same, action may b

taken upon the said application. Application under section 33A is accordingly dismissed. This is my award.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal,
17-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3951-I.R./IR/11L-195/64.—4th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2382-I.R./IR/11L-195/64, dated the 24th June 1964, the industrial dispute between Messrs. Rupali Cinema, Chinsurah, Hooghly and their workmen represented by Bengal Motion Picture Employees' Union (Hooghly District Branch), Sanskriti Sangha, Kamarpara Road, Chinsurah, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Rupali Cinema, Chinsurah, Hooghly and their workmen represented by Bengal Motion Picture Employees' Union (Hooghly District Branch), Sanskriti Sangha, Kamarpara Road, Chinsurah, Hooghly. (Case No. VIII—179/64).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Biswanath Ash, Advocate.
For the Company: Shri C. L. Ganguli, Advocate.

AWARD

By order No. 2382-I.R./IR/11L-195/64, dated the 24th June 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Rupali Cinema, Chinsurah, Hooghly and their workmen represented by Bengal Motion Picture Employees' Union (Hooghly District Branch), Sanskriti Sangha, Kamarpara Road, Chinsurah, Hooghly, regarding the matter specified in the schedule to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Is Srimati Dhira Devi entitled to the status of a full time lady gate-keeper? What relief, if any, is she entitled to?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Rupali Cinema, Chinsurah, Hooghly (hereinafter be referred to as the Cinema Company) and their workmen represented by Bengal Motion Picture Employees' Union (Hooghly District Branch), Sanskriti Sangha, Kamarpara Road, Chinsurah, Hooghly (hereinafter be referred to as the Union).

Both parties appeared on receipt of notices and filed their written statements.

The case of the union in the written statement is that Rupali Cinema is 'A' Class Cinema in the district of Hooghly and in its employ there are 18 permanent workmen including a full time ladies' gate-keeper, that Srimati Dhira Devi was employed as ladies' gate-keeper on 4th July 1962 on a consolidated monthly pay of Rs. 35 (thirty-five), that she has got to attend all the three daily shows without any rest or recess right up to 10-30 p.m., but still she has been treated as a part-time gate-keeper and is not recognised as a whole-time employee, and that she is also not being paid properly and is not allowed to avail of other amenities and leave facilities. Hence the present dispute was raised for determining her status as a full-time lady gate-keeper

The company's case is that previously Sm. Kalidasi was employed as a part-time lady gate-keeper in the Cinema House and on her death, Dhira Devi was appointed in her place. The company has denied the allegation of her employment continuously from 1-30 p.m. to 10-30 p.m. The company's contention is that she being the wife of a durwan of the cinema house, at her request and also at the request of her husband she was allowed to work intermittently and not continuously in order to enable her to do her domestic duties but for better management of work another part-time lady gate-keeper has since been appointed to work from 6 p.m. to 10 p.m. She was all along working as a part-time lady gate-keeper with full knowledge and there will be no justification to give her the status of a full-time employee.

Decision

The union has examined five witnesses and the company has examined one. Some documents have also been tendered into evidence by both parties.

Admittedly Dhira Devi has been working as lady gate-keeper since she was appointed on 4th July 1962, excepting for a brief period of one month or so in May/June 1963, when she remained under suspension for some misbehaviour with the Manager but she having tendered unqualified apology (vide Ext. A/1) was allowed to resume her duties on 1st July 1963, [vide Ext. 1(g)]. Narbahadur is a durwan whose duty is to guard the cinema house. Dhira Devi lives with him as his wife. Previously one Kalidasi was the lady gate-keeper. She being ill went to hospital for treatment when Dhira Devi was given the job as stop-gap arrangement. Kalidasi could not recover. She died. In that vacancy Dhira Devi was appointed as part-time lady gate-keeper. Kalidasi was getting wages at the rate of Rs. 35 per month. (vide award of 1958 given by Shri M. N. Gan—Ext. 2). Dhira Devi was given wages at the rate of Rs. 26 per month during the brief officiating period and since the death of Kalidasi, she has been given the same wage as of Kalidasi. (vide Ext. B series—vouchers). Her case in the written statement (para. 7) is that she used to attend all the three cinema shows at 2 p.m., 5 p.m., and 8 p.m., and she used to remain on duty from 1-30 p.m. to 10-30 p.m. at a stretch without any rest or recess. The company has denied this allegation. According to the company she used to attend at 1-30 p.m., but she never worked full hours. She used to work intermittently. She was allowed to go at intervals in order to do her domestic duties as she was living in the quarters of the durwan as his wife. It was reported by the company to the Labour Officer that she used to do her duties from 1-30 p.m. to 3-20 p.m. and again from 4-45 p.m. to 5-20 p.m. and again from 6 p.m. to 8-15 p.m. (vide Ext. A/9). It is admitted by Dhira Devi that she has been living as wife of the durwan Narbahadur. So, she was readily available for duty whenever required. It is difficult to believe that every day she used to perform her duties from 1-30 p.m. to 10-30 p.m. without any break as alleged by her. She is not the only gate-keeper working in the Cinema House but there are few others. It is admitted by P.W. 4 Nirod Kumar Saha that there are four more gate-keepers. They are—Nritya Gopal Banerji, Sobodh Rakshit, Md. Yasin and Samiiaddin. They are full-time workers and as such they are being paid wages at the rate of Rs. 70 per month. This fact is known to Dhira Devi from the very beginning. She admits this fact in her cross-examination. Why then she did not raise any question about her own wage when other gate-keepers were being paid double the wages she was getting? Her evidence is that she became a member of the union 3 months after joining the service of the cinema company. Again P.W. 3 Nripen Chatterji who is the Secretary of the Hooghly Branch of the Bengal Motion Pictures' Employees' Union has deposed that about six months after her appointment by the cinema company, she informed the union about her wages. If that is true why the union preferred to remain silent over the matter till November 1963? Dhira Devi was appointed on 4th July 1962. Neither Dhira Devi nor the Secretary of the Union can offer any satisfactory explanation as to why they remained silent over the matter without raising a dispute regarding her wages, specially when it was well-known to them that the four other gate-keepers of the cinema house were being paid double the wages she was getting. Dhira Devi's long silence over the matter can only be explained by the fact that she knew very well that she was appointed a part-time lady gate-keeper in place of Kalidasi and as such she was not entitled to full amount of the wages which the other full-time gate-keepers were being paid.

She cannot deny the fact that she was appointed a part-time lady gate-keeper. In her own application to the Manager she has clearly admitted her employment as a part-time worker (vide Ext. A, Ext. 1). Therefore, there is no getting away from the fact that she was appointed a part-time lady gate-keeper and as such she was being paid the wage of a part-time worker.

It is in evidence that part-time workers are not entitled to certain privileges and rights enjoyed by the whole-time employees of the cinema house. It is admitted by union's witnesses Nos. 2 and 4 (Sailendra Saha and Nirod Kumar Saha) that besides Dhira Devi there are three others part-time workers. That is also the evidence of the Manager D.W. 1 Tripurari Mullick. These part-time workers are: (1) Gopal Das, (2) Narayan Paramanick alias Khandu, and (3) Netai Dey. According to the cinema company the names of the part-time workers are not entered in the attendance register and their signatures are not taken on the attendance register. The union's witness No. 4 Nirod Kumar Saha has admitted this fact. This is also corroborated by the attendance register Ext. D. Dhira Devi cannot deny this fact. She does not claim to have signed the attendance register on any day. She can sign her name, as she did, on her petitions to the Manager Ext. A, 1 and 1(a).

It is also the case of the cinema company that part-time workers were being paid wages on vouchers. Their names were previously not entered in the pay register. But since the introduction of the Employees' Provident Fund Scheme, the names of the part-time workers are also entered in the pay register for the purpose of showing the deductions by way of contribution to the said fund. This fact is also borne out by the register Ext. E. The Secretary of the union also signed in this register on 11th September 1961 (vide Ext. E/1). Dhira Devi received payment on vouchers Ext. B series. But since the introduction of the Employees' Provident Fund Scheme, her name has been entered in the pay register Ext. E. Dhira Devi admits her signature on the vouchers Exts. B to B/12.

It is also the case of the company that full-me employees frequently used to make demands for better wages and amenities but part-time workers were not entitled to raise such demands, and, therefore, in none of the demand letters given by the workmen to the cinema company will appear signature of any of the part-time employees including Dhira Devi. Exts. A/3, A/4, A/5 and A/6 are such demand letters of the whole-time employees made time to time to the management of the cinema house but the signature of Dhira Devi or any other part-time workers does not appear on any one of them.

It may be noted that there was a notification by the Labour Department of the Government of West Bengal regarding minimum rates of basic wages payable to the employees in the cinema house. That notification was published in the 'Calcutta Gazette, Extraordinary" issue on 8th May 1960 [Ext. 2(b)]. Shortly after notification here was an agreement reached between the management of the cinema company and its employees regarding the basic wages and Ext. C is the said agreement signed by the proprietor of the cinema house and also by the employees concerned. The Vice-President and the Secretary of the Union also signed as witnesses to the agreement. It was signed by the parties on 11th September 1961. At that point of time Dhira Devi was not in the picture. Kalidasi was the then lady gate-keeper. As she was a part-time lady gate-keeper, her signature does not appear on this document. So, also the signatures of other part-time workers. According to the union there are 18 employees but according to the company their number is 20 including the four part-time employees and it is admitted by some of the union's witnesses that all the employees are not members of the union. About 4 or 15 of them are members. The part-time employees, even they are members of the union, have no status as employees of the cinema house. So, their signatures do not appear on the demand letters. The Vice-President of the Union wrote another letter to the proprietor of the cinema house on 30th October 1961 for further implementation of the minimum wages as notified by the Government. In this letter Ext. A/8 the names of the workmen have been mentioned. But there is no name of any part-time employees of the cinema house. Kalidasi was then a part-time lady gate-keeper. Her name also does not appear although the names of other gate-keepers are there. So, it seems very clear that the part-time employees were not included in the list of employees of the cinema company and the union also admitted that position and that is why the alleged discrimination regarding wages of Dhira Devi as a lady gate-keeper was not questioned either by herself or by the union for a long time. This question was taken up some time after she was placed under suspension on ground of her misbehaviour with the Manager for which of course, she offered unqualified apology and the management at the request of the union accepted and allowed her to resume her duties.

I have already found from her own writing Ext. 1=A) her admission that she has been working as a part-time worker. I have also considered the other circumstances which I have just discussed and I am led to the conclusion that she has been a part-time lady gate-keeper. It is also admitted that the company has engaged another lady gate-keeper whose duty hours are from 6 p.m. to 10-30 p.m. and Dhira Devi now works from 1-30 p.m. to 6 p.m. The other part-time gate-keeper is Parulbala. Therefore, undoubtedly Dhira Devi performs her duty as a part-time worker and there would be no justification in the circumstances of the present case to call her a full-time lady gate-keeper. She is, therefore, not entitled to any relief now.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
25-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3955-I.R./IR/10L-38/65.—6th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1069-I.R./IR/10L-38/65, dated the 13th March 1965, the industrial dispute between Messrs. Mackintosh Burn Limited, Cillanders House, 8 Netaji Subhas Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Mazdoor Union, 35B Wellington Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Mackintosh Burn Ltd., Cillanders House, 8 Netaji Subash Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Mazdoor Union, 35/B Wellington Street, Calcutta-13. (Govt. Order No. 1069-I.R., dated 13th March 1965.) (VIII—52 of 1965.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present.

Shri R. BHATTACHARYA, M.A., L.L.B. Judge, Fourth Industrial Tribunal.

The present dispute between Messrs. Mackintosh Burn Ltd. (hereinafter described as the Company), Gillanders House, 8 Netaji Subhas Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Mazdoor Union (hereinafter referred to as the Union), 35/B Wellington Street, Calcutta-13, arises out of a reference under section 10 of the Industrial Disputes Act by virtue of the Government of West Bengal, Labour Department, order No. 1069-I.R./IR/1IL-38/65, dated the 13th March 1965. The issue for adjudication is as follows:

Whether the dismissal of Shri Parikhit Parida is justified? What relief, if any, is he entitled to?

After due notice the parties to the dispute appeared and submitted their respective claims. When the case became ready, there was a talk of compromise between the parties. The case was, therefore, fixed today for hearing in case of failure of compromise. Today the Union and the Company appear before me and file a joint petition of compromise stating that the dispute has been amicably settled. I have heard both the sides and I find that the compromise is voluntary, legal and reasonable. As prayed for by the parties, I pass an award in terms of the joint petition filed by the parties today which shall form part hereof as Annexure 'A'.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal,
24-8-65.

ANNEXURE A

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an industrial dispute

Between

Messrs. Mackintosh Burn Ltd.

And

Their workmen

And

In the matter of an industrial dispute referred for adjudication under Government order No. 1069-I.R./IR/10L-38/65, dated 13th March 1965.

The joint petition of the Company and th Union—Most respectfully sheweth—

1. That the temporary service of Shri Parikh Parida was terminated on and from 31st Jul 1964.

2. That on the termination of service of Sh Parikhit Parida a dispute was raised by the Unio which has been referred for adjudication befor your Honour's Tribunal.

3. That the said dispute has since been settle between the parties outside the Tribunal.

4. That in terms of the said settlement th Company agrees to pay an ex gratia amount o Rs. 500 to Shri Parikhit Parida without creatin any precedence for the future.

5. That the Union and the workmen agre that they will have no other claims in either fo reinstatement or with regard to unpaid wages bonus, if any, and any other monetary benefits.

6. That Shri Parikhit Parida will return al the tools of the Company that were issued to hin before any ex gratia amount as contemplated i paragraph 4 is being paid to him.

Under the circumstances it is humbly praye that your Honour may be pleased to record th settlement and pass an award in terms of the abov settlement.

And for this act of kindness your petitioner a in duty bound shall ever pray.

Binal Banerjee, Vice-President, Mackintosh Burn Mazdoor Union.

Parikhit Parida,
24-8-65

Per Pro. Mackintosh Burn Ltd.
Guruvaranam Veru.

R. BHATTACHARYA, Judge
Fourth Industrial Tribunal
24-8-65.

By order of the Governor

S. C. MUKHERJEE, Astt. Secy.

No. 3947-I.R./IR/10L-171/64.—4th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 13-I.R./IR/10L-171/64, dated the 4th January, 1965, the industrial dispute between Messrs. Steam & Mining Equipment (India) Private Ltd., 207B Park Street, Calcutta-17, and their workmen represented by I.C.L. & S.M.E. Employees' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order, being matters specified in the Second and Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Sixth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Sri Ram Benoy Singh, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application filed by Shri Ram Benoy Singh, Durwan of 297/B, Park Street against his employer Messrs. Steam & Mining Equipment (India) Private Ltd., 207/B Park Street, Calcutta-17, under section 33A, in connection with G. O. No. 13-I.R./IR/10L-171/64, dated 4th January 1965. (Case No. 50/65, under section 33A.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present.

Shri P. BASU, Bar-at-Law, Judge, Sixth Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act filed by the durwan Shri Ram Benoy Singh of 207/B Park Street against Messrs. Steam and Mining Equipment (India) Private Ltd., of the same address. It has been stated in the petition that the petitioner is concerned with the pending dispute referred to this Tribunal for adjudication under G. O. No. 13-I.R./IR/10L-171/64, dated 4th January 1965, that while he was serving as a durwan the opposite party served the charge-sheet on 2nd February 1965, and he had given a written reply denying the charges on 4th February 1965, that the opposite party had dismissed the petitioner with improper motive by its letter, dated 19th February 1965, without holding any enquiry, that the opposite party tried to make a show of enquiry after passing the order of dismissal and the petitioner had challenged the validity or legality of any such enquiry, and that the charges against the petitioner are all baseless and there has been clear violation of the principle of natural justice. The opposite party also did not make any application to this Tribunal under section 33(2)(b) of the Industrial Disputes Act. The petitioner had prayed for reinstatement with full wages and compensation for the period of unemployment.

After service of notice upon the Company Shri J. N. Chatterjee and also Shri A. C. Majumdar had appeared and had taken time to file the written statement. Subsequently on 31st July 1965, an application was put in stating that there was a talk of compromise and further time may be granted to effect settlement. Accordingly time was allowed till 18th August 1965. On that day the petition of compromise was not actually filed but I was requested to grant two days' time for filing the petition of compromise. Accordingly I had directed the record to be put up on 20th August 1965. This day the applicant was present and the petition of compromise has been put in. It appears that the petitioner had been offered a sum of Rs. 600 (Rupees six hundred only) as retrenchment benefit and the petitioner had accepted the same in full and final settlement of his claims against the Company and that there is no other or further dispute between the Company and the petitioner with the reference to his termination of service by the Company. In my opinion, the terms of settlement are fair, reasonable and bona fide and should be given effect to. I accordingly pass a 'No-dispute' award making the petition of compromise as annexure to it.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge,
20-8-65.

P. BASU,
Judge,
Sixth Industrial Tribunal,
20-8-65

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an industrial dispute referred for adjudication under Government order No. 13-I.R./IR/10L-171/64, dated 4th January 1965.

And

In the matter of an application under section 33A of the Industrial Dispute Act. Shri Ram Binoy Singh, 207-B Park Street, Calcutta—Petitioner.

vs.

Messrs. Steam & Mining Equipment India Private Ltd., 207/B Park Street, Calcutta—Opposite party—

The joint petition on behalf of the petitioner and the opposite party—

Most respectfully sheweth—

1. That the petitioner Shri Ram Benoy Singh was dismissed from his service by the Company and for his dismissal he made an application under section 33A of the Industrial Disputes Act before the Tribunal.

2. That the petitioner and the opposite party have voluntarily settled the dispute over the termination of service of the petitioner outside the Tribunal.

3. That in terms of the settlement mutually arrived at between the petitioner and the opposite party the opposite party company has offered the petitioner a retrenchment benefit amount of rupees six hundred only and the petitioner has accepted the same in full and final settlement of his claims against the Company.

4. That it has been further agreed between the parties that the petitioner Sri Ram Benoy Singh will deliver back to the Company the uniforms that were issued to him by the Company.

5. That there is no other or further dispute between the Company and Shri Ram Benoy Singh with reference to his termination of service by the Company.

In the circumstances stated above it is prayed that the Tribunal will be pleased to dispose of the application under section 33A in terms of the settlement between the parties.

And for this Act of kindness your petitioner as in duty bound shall ever pray.

Steam & Mining Equipment Ltd.

J. SEN GUPTA.

Ram Benoy Singh,
(In Hindi)

Witnesses:

1. Rabin Chakrabarty, Genl. Secy.
I.C.L. & S.M.E. Employees' Union.

2. Profulla Chandra Roy.

P. BASU, Judge,

Sixth Industrial Tribunal.
20-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SWINA 1] THURSDAY, SEPTEMBER 23, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3946-I.R./IR/8L-23/63.—4th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5867-I.R./IR 8L-14(C)/61, dated the 7th October 1961, read with its corrigendum No. 7816-I.R./IR/8L-4(C)/61, dated the 16th December 1961, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Bimbadhar, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, filed by Shri Bimbadhar, 1/1 Garden Reach Road, Calcutta-24, an employee of Messrs. Kesoram Industries & Cotton Mills Ltd., 24 Garden Reach Road, against the aforesaid Company in connection with G.O. No. 5867-IR, dated 7th October 1961 (Case No. 30/33A/1963).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act. The workman as well as the Company filed separate petition before the Tribunal stating that the workman had been permitted to resume his duties and as such the application may be treated as withdrawn. Shri Vijoy Bahadur Singh, Factory Manager, appeared before me and authenticated the two applications. The application filed by the workman bears his thumb impression but in view of the fact that the Factory Manager authenticates the same, action may be taken upon the said application. Application under section 33A is accordingly dismissed. This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
The 17th August 1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 3963-I.R./IR/11L-200/62.—7th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1900-I.R./IR/11L-200/62, dated the 19th May 1964, the industrial dispute between Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11 and their workmen represented by Shri Biswanath Ayurved Bhawan Limited Employees' Union, 28/6 Dum Dum Road, Calcutta-2, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Sixth Industrial Tribunal for adjudication;

And whereas during the pendency of proceeding before the said Industrial Tribunal Shri Priyotosh Bhattacharjee and fifteen others, workmen of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Priyotosh Bhattacharjee and 15 others, 1, Joy Bhattacharya Lane, Calcutta-3, employees of Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34. Canal East Road, Calcutta-11, in connection with C.O. No. 1900-I.R./IR/11L-200/62, dated 19th May 1964, against the said Company' (Case No. 166 of 1964 under section 33A).

And

In the matter of an application under section 33(2)(b) of the Industrial Disputes Act, 1947, filed by Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34, Canal East Road, Calcutta-11 (Head office: 71 Burtolla Street. Calcutta-7), against Shri Priyotosh Bhattacharjee and 15 others, 1 Joy Bhattacharya Lane, Calcutta-3 in connection with the same C.O. No. as above. (Case No. 522 of 1964 U/S 33(2)(b).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge

The workmen whose names are given in the list below, have jointly applied on 19th December 1964, under section 33A of the Industrial Disputes Act, 1947. The applicants claimed to be permanent employees of Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., and alleged that the total minimum wage was fixed at Rs. 60 per month by virtue of an agreement in 1962, that due to abnormal rise of price of essential commodities the applicants demanded Dearness Allowance and later on, on the expiry of the period of operation of the existing agreement, presented a Charter of Demands on 4th November 1964, and that after the presentation of the Charter of Demands, all the applicants were verbally threatened with dismissal, unless they withdrew the Charter of Demands and signed bonds. It is alleged that thereafter on or about 10th November 1964, a notice was served by the Opposite Party on the applicants directing them to attend at 6 a.m. instead of 9 a.m., that the applicants wrote a letter on 17th November 1964 to the Secretary of the Opposite Party-Company complaining of the illegal action and requesting the notice to be withdrawn, that on 20th November 1964, charge-sheets were handed over by the Opposite Party to the applicants who were asked to give their reply by 21st November 1964, that the factory-in-charge refused to accept the joint reply to the charge-sheets, dated 20th November 1964 and on Monday, 23rd November 1964, the applicants found that the factory was closed and that at 5-30 p.m. the applicants went from the factory to the post office to send their joint reply by registered post, but was informed by the postal authority to come on the next date, and therefore, the joint reply could not be posted earlier than 24th November 1964. Later on, the Opposite Party had issued fresh charge-sheets on 25th November 1964 and the applicants sent their joint reply on 28th November 1964. But in the meanwhile by the charge-sheets, dated 22nd November 1964, the Secretary of the Company-Opposite Party has suspended all the 16 workmen who had sent their joint reply. The Company issued another charge-sheet on 1st December 1964 and stated therein that the enquiry was going to take place in the Head Office of the Company on 7th December 1964. The applicants wrote a letter on 4th December 1964 stating that they would require numerous goods and articles, books and documents in the custody and possession of the Company for the purpose of their defence and that they would have to examine large number of witnesses. The applicants further requested the Secretary of the Company to fix the factory premises at 34 Canal East Road, Calcutta-11, as the venue of the enquiry and to let the applicants know whether he was going to produce the articles and the documents necessary for the purpose of defence and also to arrange for the sitting accommodation of 30 witnesses. By the letter dated 11th December 1964, the Secretary of the Company informed the applicants that they had been dismissed on the basis of the enquiry held on 7th December 1964. It has been alleged that the principle of natural justice had been violated, that the applicants had been victimised and the Company is guilty of unfair labour practice and

hat the suspension and dismissal of the 16 workmen tantamount to illegal lock-out. The list of workmen is as follows:—

List of workmen

1. Priyatosh Bhattacharya
2. Shasthi Charan Chakraborty
3. Purander Mishra
4. Kashinath Jha
5. Ramchandra Mishra
6. Rajdeo Jha
7. Tarani Jha
8. Harinarayan Mishra
9. Ramkishore Jha
10. Muneshwar Yadab
11. Chandradeo Singh
12. Dukhmochan Jha
13. Jogi Thakur,
14. Bijoy Bahadur Singh,
15. Tribeni Jha,
16. Chhotu Guala

The Opposite Party (Company) had put in the written statement. As the matter had been settled between the parties, it is not necessary to state all the defences in the written statement. It has been alleged that section 33A of the Industrial Disputes Act, 1947, is not applicable in the facts and circumstances of the present case, that the Opposite Party-Company had filed on 11th December 1964, the application under section 33(2)(b) of the Industrial Disputes Act, that the applicant had indulged in various serious misconducts for which the Company was obliged to issue various charge-sheets to them, than the various misconducts amount to making many false statements against the Opposite Party-Company, and the threat by the 16 workmen to set fire to the factory and that the police had to be informed. With regard to the enquiry, it is said that a telegram was sent to Shri Panchanan Bhattacharjee who is the President of the Union requesting him to send the applicants for enquiry, and the charge-sheets and the notice of enquiry were sent by registered post. On 7th December 1964, the specially appointed enquiry officer found that none of the 16 workmen was present and he waited till 10-30 a.m. Even then, the workmen did not come and the enquiry officer had taken the evidence of 5 witnesses and before him, all necessary papers and documents were produced. The enquiry officer gave his findings on 9th December 1964 and the findings were accepted by the Company. Thereafter on 11th December 1964, the letters of dismissal of the 16 workmen were issued and the application under section 33(2)(b) of the Act was filed. The Opposite Party-Company also sent one month's wages to each of the applicants together with other dues. The application, therefore, under section 33A of the Industrial Disputes Act is liable to be rejected.

The Opposite Party had filed the application under section 33(2)(b) of the Industrial Disputes Act, 1947, on 11th December 1964 and the allegations therein are substantially the same as the defences in the other case under section 33A of the said Act. Therefore, it is not necessary to repeat what has already been stated. The defences of the 16 workmen are also substantially same as their allegations in the application under section 33A of the Industrial Disputes Act. Therefore, it is not necessary to repeat what has already been stated.

During the pendency of these two proceedings under sections 33A and 33(2)(b) of the Industrial Disputes Act, 1947, an application was filed on 6th May 1965 by Dukhmochan Jha stating that he had settled the matter with the Opposite Party-Company out of Court and praying for passing of a 'no-dispute' award. A 'no-dispute' award accordingly was passed in terms of the petition and affidavit filed on 6th May 1965, in case No. 166 of 1964 under section 33A of the said Act. Similarly the application under section 33(2)(b) of the said Act so far as Dukhmochan Jha is concerned was rejected as not pressed on 6th May 1965, vide order No. 17, dated 6th May 1965, in case No. 522/64 under section 33(2)(b) of the Act Subsequently on 17th August 1965, the application of compromise as was filed between 13 workmen excepting Dukhmochan Jha, Chhotu Guala and Kashinath Jha, and the Opposite Party. As the compromise petition so far as Chhotu Guala and Kashinath Jha was not filed on 17th August 1965, the matter was not disposed of on that date. Subsequently, on 24th August 1965, two petitions had been filed by Sew Kumar Sharma, who is the Secretary of the Opposite Party-Company, together with the English translations of the receipts granted by Kashinath Jha and Chhotu Guala. It would appear that so far as Chhotu Guala was concerned, the matter was settled on 7th January 1965 and Chhotu Guala was paid a sum of Rs. 142.39 paise. So far as Kashinath Jha is concerned, the matter was settled on 5th February 1965 and Kashinath Jha was paid a sum of Rs. 122.40 paise. So far as the other 13 workmen are concerned, it would appear that the Opposite Party had paid the amount offered to each of them at the time of termination of employment and had also paid two months' wages in addition to each of the workmen. I have considered carefully the terms of settlement and it appears to me that the terms of settlement are bona fide, legal and reasonable, and may be given effect to. I therefore pass a 'no-dispute' award making the petitions of 15 workmen excluding Dukhmochan Jha as annexures to the award. This is my award.

So far as the proceedings under section 33(2)(b) of the Industrial Disputes Act is concerned, the Opposite Party had filed a petition on 17th August 1965, stating that as the matter under section 33A had been settled, the Opposite Party did not wish to proceed any further with the application. In view of the settlement which I have mentioned abo the application under section 33(2)(b) of the said Act by the Opposite Party is rejected as not pressed.

The case No. 166/63, under section 33A of the Industrial Disputes Act, and the case No. 522/64, under section 33(2) (b) of the said Act are disposed of.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,

Judge, Sixth Industrial Tribunal.
26-8-65.

ANNEXURE I

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute under order of reference No. 1900-I.R./IR/11L-200/62, dated 19th May 1964.

Between

Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., Sri Biswanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road, Calcutta,

And

In the matter of an application under section 33A of the Industrial Disputes Act.

Between

1. Sri Priyatosh Bhattacharya, 221 Vivekananda Road, Calcutta.
2. Sri Shasthi Charan Chakraborty, 51 Jaipur Road, Calcutta.
3. Sri Purander Mishra, 4 Tansukh Lane, Calcutta.
4. Sri Ramchandra Mishra, 4 Tansukh Lane, Calcutta.
5. Sri Rajdeo Mishra, 1/1 Raja Bijendranarain Street, Calcutta.
6. Sri Tarani Jha, 4 Tansukh Lane, Calcutta.
7. Sri Harinarayan Mishra, 16 Madan Chatterjee Street, Calcutta.
8. Sri Ramkishore Jha, 67 Upper Chitpore Road, Calcutta.
9. Sri Muneshwar Yadab, 244 Upper Circular Road, Calcutta.
10. Sri Sri Chandradeo Singh, c/o The President, Shree Biswanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road, Calcutta.
11. Sri Jogi Thakur, c/o Sri Biswanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road, Calcutta.
12. Sri Bijoy Bahadur Singh, 1 Jagmohan Mullick Lane, Calcutta.
13. Sri Tribeni Jha, 4 Tansukh Lane, Calcutta.

The humble joint petition of the parties above-named--

Most respectfully sheweth—

1. That the matter pending before this Hon'ble Tribunal has been amicably settled between the parties out of Court.

2. That the terms of settlement are as under:

 (a) It is agreed that the company will pay to each of the above workmen concerned in this proceedings 2 months wages in addition to the amounts offered to each of them at the time of the termination of their employment vide Company's letter, dated 11th December 1964.

 (b) It is agreed that the payment under para. (a) above are in full and final settlement of all the claims and dues of the workmen including the claim of reinstatement and that the workmen concerned shall have no claims whatsoever against the Company.

 (c) It is agreed that the amounts offered to the workmen concerned at the time of termination of their employment will be paid along with the amount of 2 months wages as agreed under para. (a) above will be paid on 17th August 1965.

3. That in view of the above settlement the parties do not desire to proceed any further in the matter.

4. That payments under the above settlement have been made in full.

Under the circumstances it is humbly prayed that your honour may kindly be pleased to dispose of the application under section 33A of the Industrial Disputes Act filed by the workmen concerned against the Company.

And for this act of kindness, your petitioner, as in duty bound shall ever pray.

Calcutta, the 15th day of August 1965.

T. K. Jagadeesh, Advocate
for the Company.

For Shree Biswanath Ayurved
Bhawan (P) Ltd.
Badri Prosad Baidya,
Manager-Director.

Priyatosh Bhattacharjee.

Shasthi Charan Chakraborty.

Purander Mishra.

Ramchandra Mishra.

Rajdeo Mishra.

Tarani Jha.

Harinarayan Mishra.

Muneshwar Yadab.

Sri Chandradeo Singh.

Jogi Thakur.

Bijoy Bahadur Singh.

Tribeni Jha.

P. BASU,
Judge, Sixth Industrial Tribunal,
26-8-65.

ANNEXURE II

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an industrial dispute under the Government order of reference No. 1900-I.R./IR/IIL-200/62, dated 19th May 1964

Between

Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta, H.O. 71 Burtola Street, Calcutta-7

And

their workmen as represented by Sri Biswanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road, Calcutta

And

In the matter of an application under section 33A of the Industrial Disputes Act

Between

1. Sri Priyatosh Bhattacharya, 221 Vivekanand Road, Calcutta.
2. Sri Shasthi Charan Chakraborty, 51 Jaipur Road, Calcutta.
3. Sri Purander Mishra, 4 Tansukh Lane, Calcutta.
4. Sri Ramchandra Mishra, 4 Tansukh Lane, Calcutta.
5. Sri Rajdeo Mishra, 1/1 Raja Brijendranarain Street, Calcutta.
6. Sri Tarani Jha, 4 Tansukh Lane, Calcutta.
7. Sri Harinarayan Mishra, 16 Madan Chatterji Street, Calcutta.
8. Shri Ramkishore Jha, 67 Upper Chitpur Road, Calcutta.
9. Sri Muneshwar Yadab, 244 Upper Circular Road, Calcutta.
10. Sri Chandradeo Singh, c/o The President, Sri Bishwanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road Calcutta.
11. Sri Jogi Thakur, c/o Sri Bishwanath Ayurved Bhawan Ltd., Employees' Union, 26/8 Dum Dum Road, Calcutta.
12. Sri Bijoy Bahadur Singh, 1 Jagmohan Mullick Lane, Calcutta.
13. Sri Tribeni Jha, 4 Tansukh Lane, Calcutta

The humble joint petition of the parties above named—

Most respectfully sheweth—

1. That the matter pending before this Hon'ble Tribunal has been amicably settled between the parties out of Court.

2. That the terms of settlement are as under:

(a) It is agreed that the Company will pay to each of the above workmen concerned in this proceedings, 2 months wages in addition to the amounts offered to each of them at the time of the termination of their employment vide Company's letter, dated 11th December 1964.

(b) It is agreed that the payment under para. (a) above are in full and final settlement of all the claims and dues of the workmen including the claim of reinstatement and that the workmen concerned shall have no claims whatsoever against the Company.

(c) It is agreed that the amounts offered to the workmen concerned at the time of termination of their employment will be paid along with the amount of 2 months wages as agreed under para. (a) above will be paid on 17th August 1965.

3. That in view of the above settlement the parties do not desire to proceed any further in the matter.

4. The payments under the above settlement have been made in full.

Under the circumstances it is humbly prayed that your honour may kindly be pleased to dispose of the application under section 33A of the Industrial Disputes Act filed by the workmen concerned against the Company.

And for this act of kindness, your petitioner, as in duty bound shall ever pray.

Calcutta the 17th day of August 1965.
Badri Prosad Baidya,
Manager-Director,
Shree Biswanath Ayurved Bhawan (P) Ltd.
T. K. Jagadeesh,
Advocate.

Ramkishore Jha, son of Sri Girabar Jha, vill. Mawyar, signed in my presence. He is sick and is not in a position to go to Calcutta.

Baidya Nath Mishra,
Sarpanch,
vill. Rajashi.
Seal: Sarpanch,
vill. Kachhari, Ashi,
Anchal Ghanashyampur (Darbhanga),
2-8-65.

P. BASU,
Judge, Sixth Industrial Tribunal,
26-8-65.

ANNEXURE III

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an Industrial Dispute under Government order of reference No. 1900-I.R./IR/11L-200/62, dated 19th May 1964

Between

Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11 (H.O. 71 Burtolla Street, Calcutta-7)

And

Their workmen as represented by Sri Bishwanath Ayurved Bhawan Ltd. Employees' Union, 26/8 Dum Dum Road, Calcutta-2

And

In the matter of an application under section 33A of the Industrial Disputes Act

Between

(1) Shri Mhhotu Guala, 18/H/5 Canal West Road, Calcutta.

(2) Sri Kashinath Jha, 4 Tansukh Lane, Calcutta —Applicants.

And

Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11—Opp. Parties.

The humble petition of the Company above named—

Most respectfully sheweth—

1. That the applicants abovenamed filed applications under section 33A of the Industrial Disputes Act against the Company.

2. That the above applicants approached your petitioner Company (Sri Chhotu Guala on 7th January 1965 and Sri Kashinath Jha on 5th February 1965) and desired to settle their cases and accordingly Company paid Rs. 142.39 to Sri Chhotu Guala and Rs. 122.14 to Sri Kashinath Jha in full and final settlement of their all claims against and dues from the Company. The true translation of the receipts executed by the two applicants is being annexed herewith along with the original receipt.

3. That in view of the direct settlement of the applicants with the Company, further proceedings in the matter of the applications of the above applicants may be dropped.

In the circumstances it is humbly prayed that your Honour may kindly be pleased to pass a "No Dispute Award" and to pass any other order/orders that may be deemed fit.

And for this act of kindness, your petitioner as in duty bound shall ever pray.

Calcutta, the 24th August 1965.

For and on behalf of the Company,
Sheo Kumar, Secretary,
Shree Biswanath Ayurved Bhawan (P) Ltd.

P. BASU,
Judge, Sixth Industrial Tribunal,
26-8-65.

ANNEXURE IV

ENGLISH TRANSLATION OF RECEIPT GRANTED BY CHHOTU GUALA, DATED 7TH JANUARY 1965

Received Rupees One hundred forty-two and thirty-nine paise only from Shree Biswanath Ayurved Bhawan (P) Ltd., 71 Burtolla Street Calcutta-7, as scheduled below. I have granted this receipt of my free will and without any influence. I have no more claim against the Company.

Whatever mistake I committed were due to the tigation of others. However I accept my guil and pray to be excused. I submit my resignation from the services of the Company. I do not have any more claim in connection with money or service. Details of accounts—

	Rs.
Wages for 20 days of November at the rate of Rs. 60 per month ...	40.00
Wages for 23 days of statutory leave in lieu of leave for the years 1963 and 1964 at the rate of Rs. 60 ...	46.00
One month's wages as per section 33(2)(b) of Industrial Disputes Act	60.00
	146.00
Deduction against E.S.I. and E.P.F. contributions	3.61
	142.39

Revenue stamp and L.T.I. of Chhotu Guala The above-written has been read over to Chhotu Guala and he accepts the same. Amount of Rs. 142.39 has been paid to him in my presence.

Kirorimal Choudhury.

Certified to be translated copy
Sheo Kumar, Secretary,
Shree Bishwanath Ayurved Bhawan (P) Ltd.

P. BASU,
Judge Sixth Industrial Tribunal

ANNEXURE V

5th February 1965

Received Rupees One hundred twenty-two and fourteen paise only from Shree Biswanath Ayurved Bhawan (P) Ltd., 71 Burtolla Street, Calcutta, as schedule below. I have granted this receipt of my free will and without any influence. I have no more claim against the Company.

Whatever mistake I committed were due to the tigation of others. However I accept my guilt and pray to be excused. I do not have any more claim in connection with money or service.

Details of accounts—

	Rs.
Wages for 22 days of November at the rate of Rs. 60 per month ...	44.00
Wages for 11 days of statutory leave in lieu of leave for the year 1964 at the rate of Rs. 60 per month	22.00
One month's wages as per section 33(2)(b) of the Industrial Disputes Act	60.00
	126.00
Deduction against E.S.I. and E.P.F. contribution	3.86
	122.14

(Rupees One hundred and twenty-two and fourteen paise only.) Certified to be translated copy.

Sheo Kumar, Secretary,
Shree Biswanath Ayurved Bhawan (P) Ltd.

Revenue stamp and signature of Sri Kashinath Jha.

P. BASU,
Judge, Sixth Industrial Tribunal,
26-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4003-I.R./IR/4L-20/65.—10th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2313-I.R./IR/4L-20/65, dated 19th June 1965, the industrial dispute between Shri P. K. Dutta Roy, owner of Bus No. WBR 1144, Route No. 85, 9 Murgi Mohal, Barrackpore, 24-Parganas and his workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P. O. Khardah, dist. 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Shri P. K. Dutta Roy, owner of Bus No. WBR 1144, Route No. 85, 9 Murgi Mohal, Barrackpore, 24-Parganas and his workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P.O. Khardah, 24-Parganas, referred under G. O. No. 2313-I.R./IR/4L-20/65, dated 19th June 1965. (Case No. VIII-148/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYYA, Judge.

This reference under section 10 of the Industrial Disputes Act over a dispute between Shri P. K. Dutta Roy, owner of Bus No. WBR 1144, Route No. 85 of No. 9, Murgi Mohal, Barrackpore, 24-Parganas and his workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P. O. Khardah, 24-Parganas, arises out of the Government of West Bengal, Labour Department, order No. 2313-I.R./IR/4L-20/65, dated 19th June 1965. The issue for adjudication runs as follow:—

Whether the termination of services of Sri Gota Singh and Sri Mohan Chandar Paul is justified? What relief, if any, are they entitled to?

In the present case, notices were duly issued to both the sides. The Barrackpore Bus Employees' Union appeared through an advocate and prayed for time on two dates for filing written statements. The prayer was allowed but still the Union did not file any written statement on 30th August 1965, the last date fixed for submission of the written statement. The Union did not take any step either. It appears from the records that the notice issued by this Tribunal to Shri P. K. Dutta Roy, was not claimed by him. In this case it is therefore clear that neither Shri Dutta Roy, nor the Union has any interest in the present dispute. On 30th August 1965 I passed orders to put up the case today for passing final orders but still nobody has appeared. In the result, I find that there is at present no dispute between the parties.

Dictated and corrected by me.

R. BHATTACHARYYA, Judge.

R. BHATTACHARYYA,
Judge, Fourth Industrial Tribunal.
2-9-65

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4000-I.R./IR/10L-117/65 10th September 1965. Whereas under the Government of West Bengal Labour Department order No. 2729-I.R./IR/10L-117/65, dated the 28th June 1965, the industrial dispute between Messrs. Calcutta Steel Co. Ltd., B. T. Road, Khardah 24-Parganas and their workmen represented by National Union of Engineering Workers Subhas Path, Titaghar, 24-Parganas regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act 1947 (XIV of 1947) the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Steel Co. Ltd., B. T. Road, Khardah, 24-Parganas and their workmen represented by National Union of Engineering Workers, Subhas Path, Titaghar, 24-Parganas. (Case No. VIII-158/65.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

AWARD

By order No. 2729-I.R./IR/10L-117/65., dated the 28th June 1965 the Government of West Bengal, in their Labour Department referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Calcutta Steel Co., Ltd., B. T. Road, Khardah, 24-Parganas and their workmen represented by National Union of Engineering Workers, Subhas Path, Titaghar 24-Parganas, regarding the matters specified in the schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957 for adjudication.

Issue

Is the retrenchment of Sarbasree Panchoo, Manai, Parsuram Basant, Ballam, Dukri, Bipath, Changur, Ramharak, Coly, Sewnondon, Kanta, Baburam, Chotelal, Ramchander and Nermahi justified? To what relief if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Calcutta Steel Co. Ltd., B. T. Road, Khardah, 24-Parganas, (hereinafter be referred to as the Company) and their workman represented by National Union of Engineering Workers, Subhas Path, Titaghar, 24-Parganas (hereinafter be referred to as the union).

Immediately after receipt of the reference notices were given to both the parties. They were duly and properly served. The company promptly entered appearance but union did not. However, fresh notice was given to the union directing to make appearance and to take proper steps. This time the union appeared and filed a petition stating that the workmen involved in the dispute under reference had ceased to be members of the union. Moreover, there is no relevant paper with the union. Therefore, it was not possible for them to proceed with the dispute any further. Hence, they prayed for disposal thereof in accordance with law.

None of the workers has appeared or taken any steps. The company has, of course, appeared through authorised representatives. Therefore, in the circumstances, it is useless to drag the matter any further. Consequently, the case is disposed of and I make a "no dispute" award.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
31-8-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4001-I.R./IR/11L-366/64.—10th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6378-I.R./IR/11L-366/64, dated the 30th November 1964, the industrial dispute between Messrs. R. C. Ghose & Sons., 285-4 Bowbazar Street, Calcutta and their workmen represented by the R. C. Ghose & Sons Employees' Union, 19/2A Pitambar Ghatak Lane, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

n the matter of an industrial dispute existing between Messrs. R. C. Ghosh & Sons, 285-4 Bowbazar Street, Calcutta and their workmen represented by the R. C. Ghosh & Sons Employees' Union, 19/2A Pitambar Ghatak Lane, Calcutta-27. (Case No. 349/64).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

resent for the Company: Shri P. R. Mukherji and Shri Nikhil Roy, Advocates.

resent for the Union : Shri Hiralal Roy, Advocate.

The above industrial dispute was referred to this ribunal under section 10 of the Industrial Disputes ct, 1947, by Government of West Bengal, Labour epartment, order No. 6378-I.R/1R/11L-366/64, dated e 30th November 1964, for adjudication upon the ly issue which is as follows:—

Dearness Allowance.

After receipt of the reference from Government, ual notices were issued to the parties concerned, and ey entered appearance and filed their respective ritten statements.

The case of the Union, shortly stated, is as follows:—

Messrs. R. C. Ghosh & Sons, hereinafter referred to the Company, is a prosperous concern, engaged in the anufacture of spectacles, lens, frames and other allied oducts, and it employs about 32 workmen in running e business. By an award, dated the 12th May 1955, ade by the Sixth Industrial Tribunal, the Company as directed to pay dearness allowance of Rs. 10 per onth to all the workmen, and the Company is paying e same to the workmen. That since 1955 there has en a considerable rise in the cost of living index, but e Company did not consider it proper to increase the arness allowance of the workmen although it earned ofits in the last few years. The Union took up the use of the workmen for increase of dearness allowance th the Assistant Labour Commissioner, but the matter uld not be settled amicably on account of the unband- g attitude of the Company, and hence the present ference. The Union has claimed a minimum D. A. Rs. 45 per month for the workmen.

The Company has put in a written statement in reply the written statement filed by the Union, and the case the Company, shortly put, is as follows:

The Company is paying wages to the workmen which mpares favourably with the wages paid by similar concerns in the said region. There is also a system prevailing in the Company for payment of an annual increment of Rs. 5 to each workman, and taking the total pay-packets of the workmen there is no justification for further increase of the dearness allowance for the workmen. The financial position of the Company is not at all brilliant, and in view of the present competitive market its future prospects are not very much encouraging. The Company is not in a position to bear any additional financial burden by way of increase of dearness allowance. It is pleaded that there is no case for revision of dearness allowance and to grant increased dearness allowance to the workmen, and the claim of the Union for giving the workmen Rs. 35 per month as additional dearness allowance is liable to be rejected.

Decision

The only issue for adjudication is dearness allowance for the workmen employed by the Company. The Company employs about 32 workmen for carrying on business in the manufacture of spectacles, lens, frames etc. in Calcutta. It is an undisputed fact that by an award, dated the 12th May 1955, made by the Sixth Industrial Tribunal, the Company was directed to pay Rs. 10 as D.A. to all the workmen, and the Company has been paying D. A. to the workmen at that rate since then. It has been contended on behalf of the Union that since 1955 there has been a considerable rise in the cost of living index, and this fact alone justifies an upward revision of D. A. for the workmen. The Union has accordingly claimed an additional D. A. of Rs. 35 per month for the workmen. The claim of the Union has been resisted by the Company on two grounds. In the first place it is said that there is a system of annual increment of Rs. 5 in the wages of the workmen of the Company, and the wages paid to the workmen are fair and equitable, and there is no justification for a further increase of dearness allowance. The second contention on behalf of the Company is that the financial position of the Company is not very sound and the Company is not in a position to bear any additional burden of increase of dearness allowance for the workmen.

The object of granting dearness allowance to the workmen is to neutralise a portion of the rise in the cost of living index, and the Company has been paying dearness allowance to its workmen at Rs. 10 per month under an award made by the Sixth Industrial Tribunal in May 1965. There cannot be any dispute that there has been a considerable rise in the cost of living index since May 1955, and it cannot be reasonably urged that the dearness allowance should remain the same when there has been a considerable rise in the cost of living index. The fact that since May 1955 there has been a considerable increase in the cost of living index is a sufficient ground for an upward revision of dearness allowance subject, of course, to the financial capacity of the Company to bear the additional burden of an increased dearness allowance. It is contended that the Company is paying an annual increment of Rs. 5 to the workmen irrespective of the question of profit earned or loss suffered by it, and this being a recurring liability of the Company, there should not be any more increase of dearness allowance for the workmen. It has also been urged that the Company is paying fair wages to

its workmen and they, therefore, cannot claim any larger amount on account of dearness allowance. Considering the length of service put in by some of the workmen it cannot be said that the wages paid to them are fair and reasonable. The annual increment which is given to the workmen is to be taken into consideration in fixing the quantum of dearness allowance, but it cannot be reasonably said that because the workmen get annual increment they are not entitled to any increase in dearness allowance. If the object of dearness allowance is to nautralise a portion of the rise in the cost of living index, then the claim of the workmen for an increase of dearness allowance is fully justified as there has been a steep rise in the cost of living index since 1955. The fact that the Company is paying D. A. goes to indicate that the workmen are not paid fair wages. The claim of the Union for some increase in the dearness allowance of the workmen is fully justified.

The next question for consideration is what should be the amount of dearness allowance for the workmen. This depends upon the financial position of the Company as increase of dearness allowance can only be made when the employer is in a position to bear additional financial burden by reason of such increase. It is therefore necessary to examine the financial position of the Company. The Company has filed the audited balance-sheets and the profit and loss accounts for the years 1963 and 1964 ending on 31st March. The balance-sheets have not been challenged and these are to be accepted as showing the trading results of the Company for the years 1963 and 1964. In both these years the Company earned profits after deducting all expenses and the drawings made by the Directors of the Company. The Company is therefore in a position to pay a sum to the extent of Rs. 2,000 per year as additional dearness allowance to the workmen when the Company earned profit to the extent of over Rs. 15,000 in those two years. There are about 32 workmen employed in the Company, and an additional dearness allowance of Rs. 10 for those workmen who are drawing basic wages of less than Rs. 100 per month, and Rs. 5 for those who are drawing basic wages over Rs. 100 per month will not entail a financial burden exceeding Rs. 2,000 per year on the Company, and it will not be difficult for the Company to bear this burden in view of the overall financial position of the Company. I accordingly direct the Company to pay an additional dearness allowance of Rs. 10 per month to those workmen who are getting less than Rs. 100 as basic wages per month, and Rs. 5 to those workmen who are getting over Rs. 100 per month as basic wages. This will take effect from the 1st September 1965.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Turibnal.
31-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4002-I.R /IR/4L-11/64.—10th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No 1128-IR/IR/4L-11/64, dated the 12th March 1964, the industrial dispute between the Bus owners named in the list attached with the said order and their workmen represented by the Rastriya Bus Mazdoor Congress, 286 G.T. Road (South), Howrah, regardiugthe issue mentioned in the said order being matters specified in the thrid schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between the Bus owners, namely Shri Shibdas Paul, 15 Natabar Paul Road, Botanic Garden, Howrah: (2) Sm. Amala Banerje, 18 College Road, Botanic Garden, Howrah, (3) Messrs. Allied Transport Co. 427 G.T.Road (South), Howrah, (4) Messrs. Bistupada Ghosh and Nandalal Biswas, Andul Mouri, Howrah, (5) Shri M. L. Das, 377/1/C G. T. Road (South), Howrah, (6) Shri Anwar Khan, 51 Shamsal Hudda Road, Park Circus, Calcutta, (7) Shri S. C. Polley, Vill. Pulia, P. O. Andul Mouri, Howrah, (8) Shri Satyanarayan Shaw, 5/1 Duke Lane, Howrah, (9) Shri S. Kishan Singh, 16 Ashutosh Mukherji Road, Calcutta-25, (10) Shri Santat Kumar Mukherjee, P-103 Bibibagan Lane, Calcutta-31, (11) Shri Hawaldar Singh, 5 Kings Road, P. O. Botanical Garden, Howrah, and their workmen represented by the Rastriya Bus Mazdoor Congress 286 G. T. Road (South), Howrah. (Case No. 7 of 1964).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Companies: Shri A. K. Sarkar, an officer of the Sibpur Bus Association.

Present for the Rastriya
Bus Mazdoor Congress : None.

After receipt of the reference No. 1128-I.R./IR/4L-11/64, dated the 12th March 1964, from Government usual notices were issued to the parties concerned on

8th March 1964 fixing 21st April 1964 for their appearance and for filing written statement by the Union. The Union entered appearance on 21st April 1964 and prayed for a month's time for filing its written statement. No written statement was however filed by the Union on 28th May 1964 as fixed for the purpose, and after several adjournments it filed its written statement on 4th October 1964. All the employers concerned in this case except Satyanarayan Shaw (serial No. 3 in the list attached to the order of reference) filed their written statements on 11th January 1965. After several adjournments the case was fixed for hearing on 23rd August 1965. In the meantime on 26th July 1965 the workmen of some of the employers, viz., Allied Transport Company (Sl. No. 3), Shri Sibdas Paul Sl. No. 1), Sm. Amala Banerji (Sl. No. 2), Shri Hawaldar Singh (Sl. No. 11) and Shri Anwar Khan (Sl. no. 6), filed petitions supported by affidavits stating that they had no subsisting industrial dispute regarding bonus for 1963 with their employers, and a 'no dispute' award might be made, so far as they were concerned. The petitions were directed to be put up on the date fixed for hearing of the case, i.e., 23rd August 1965. On that date Shri A. K. Sarkar was present for the Companies, but none of the workmen involved in this case was present. The representative of the Union was also not present, and no steps were also taken by the Union. I waited till 1 p.m., but none appeared on behalf of the Union. From the aforesaid facts and circumstances it is clear that the Union is not taking any interest in the dispute though it was raised by it, according to the nature of the issues referred for adjudication, and the Union and the concerned workmen are not pursuing the dispute, and have given up the same which has thereby become non-existent. It is clear from the conduct of the Union and the workmen concerned that they do not want adjudication of the dispute. The dispute is therefore to be deemed to be non-existent, and an award is to be made accordingly on the basis that at present there is no subsisting dispute for adjudication. In the result, I make a 'no dispute' award in the case.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal
27-8-65

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No.3996-I.R./IR/11L-273/64.—9th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3602-I.R./IR/11L-273/64, dated the 17th August 1964, the industrial dispute between Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta-1 and their workmen of Roofing-Painting Department represented by Shri A. L. Ray, General Secretary, Paharpur Steel Rolling Mills & Engineering Workers' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Lalita Kahar alias Lalta, a workman of the said company made a complaint in writing to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by a workman Shri Lalita Kahar alias Lalta against Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta-1, in connection with Government order No. 3602-IR/IR/11L-273/64, dated 17th August 1964.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

Miscellaneous Case No. 17 of 1965 under section 33A of the Industrial Disputes Act.

Shri Lalita Kahar alias Lalta C/o Shri A. L. Roy, 3 Joy Krishna Paul Road, Calcutta-23
—— Complainant,

versus.

Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta-1 —— Opposite party.

For the workman complainant : Shri Probhat Biswas, President of Paharpur Steel Rolling Mills & Engineering Workers' Union.

For the Company Opposite party : Shri Jyotirmay Dutta Gupta, Advocate of Messrs. Orr Dignam & Co., Solicitors.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947, filed by Shri Lalita Kahar alias Lalta, a workman complaining of contravention of the provisions of section 33 of the Industrial Disputes Act by his employer Messrs. Gladstone Lyall & Co. Ltd. (hereinafter be referred to as the company). His allegation against the company is that during the pendency of a proceeding under section 10 of the Industrial Disputes Act in this tribunal relating to some industrial disputes in which the workman himself is interested, the company wrongfully refused to give him employment with effect from 7th February 1965. He was a coolly employed in the company's godown at Kidderpre since June 1963. But all on a sudden on 7th February 1965 he was told by the Godown-in-charge that he would not be given any further work. Therefore, by removing him from service without obtaining the tribunal's permission the company has contravened the provisions of section 33 of the Industrial Disputes Act. Hence the complaint.

The company has opposed the application by filing a written objection in which it has vehmently challenged the maintainability of the present application is as much as there has been no contravention of the provisions of section 33 as alleged by the applicant. The company's contention is that the applicant was a casual worker employed as a godown cooly whenever there was work. There was no question of wrongful dismissal or discharge of the workman who was purely a casual worker.

The workman has given evidence before the tribunal. He says on oath that he was in service of the company continuously for 3 1/2 years. The company has denied the alleged continuous service. Hardly there is any truth in this evidence of the workman because his own application shows otherwise. In para. 2 of his application he has stated that he was working as a daily labour since June 1963, and he was refused employment on 7th February 1965. So, he has contradicted his own case in the application. He is a young boy does not appear to have attained majority but he says that his age is 21 years but he cannot say who told him or in which year he was born. He admits before the tribunal that he does not know the contents of his application. None cared to read over or explain the contents to him. Therefore it is very difficult to believe the case as alleged in the application which is not even supported by the applicant himself. However, it is very clear that there has been no dismissal or discharge of the applicant as a workman for any misconduct by the company. Therefore, the company is under no obligation to comply with the provisions contained in the proviso to section 33(2) (b) of the I. D. Act. The allegation is that because of his trade union activities, the company has punished him by refusing employment. Such a story can hardly be relied upon in consideration of the fact that the workman is a young boy still in his teens and he cannot say when he became member of each of the two unions. He admits that he was never warned for his alleged trade union work. It is only on the day of refusal of employment he was told that because of his trade union activities he would be given no work. Therefore, in the circumstances, as disclosed in his evidence it is difficult to believe such a story. The workman further admits that he is one of the workmen whose dispute is pending before this tribunal for adjudication for refusal of employment to them. Therefore, the present application is uncalled for and without jurisdiction in view of the fact that the applicant has failed to satisfy the contravention of the provisions of section 33 by the company. So, I reject the applicant as not maintainable in law. The case is accordingly disposed of.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL
Judge,
Third Industrial Tribunal.
23-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4023-I.R./IR/8L-11/64.—11th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 227-I.R./IR/8L-11/64, dated the 19th January 1965, the industrial dispute between Messrs. Bengal Luxmi Cotton Mills Ltd., P. O. Mahesh, Hooghly and their workmen represented by Serampore Sub-Divisional Cotton Textile Workers' Union, Mahesh Congress Office, P. O. Rishra, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs Bengal Luxmi Cotton Mills Ltd., P. O. Mahesh, Hooghly and their workmen represented by Serampore Subdivisional Cotton Textile Workers' Union, Mahesh Congress Office, P. O. Rishra, Hooghly. (Case No. VIII-20/65.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge
Second Industrial Tribunal.

By order No. 227-I.R./IR/8L-11/64, dated Calcutta, the 19th January 1965, Government of West Bengal, Labour Department, referred an

itrial dispute between Messrs Bengal Luxmi
n Mills Ltd., P. O. Mahesh and their work-
represented by Serampore Subdivisional
n Textile Workers' Union, P. O. Rishra,
hly, for adjudication regarding the issue
ined in the order of reference.

Issue

nether the management is justified in keeping Sarbashri Ramasankar Koiri, Kapil Deo Rajbhar, Bully Rajbhar and Parameswar Mollah under suspension? What relief and/or compensation, if any, are they entitled to?

s is a reference under section 10 of the Inal Disputes Act. The company kept under nsion four of its workmen namely, Sarabamasankar Koiri, Kapil Deo Rajbhar, Bullu ar and Parameswar Mollah after then were with charge-sheets on 12th September 1963. nal discharge had been communicated to after the order of suspension from 12th nber 1963. The workmen accordingly ained that their suspension for a long period ustified and they claimed wages or compenfor the period of suspension. In the n statement the Union stated that all the workmen were permanent staff of the comin the mill Bengal Luxmi Cotton Mills They are active members of Serampore visional Cotton Textile Workers' Union company does not view with favour the ies of the said Union. The company four workmen with charge-sheets ng that the workmen were guilty of miset and they were suspended from work from ery date. The enquiry had been concluded go but no final order had been communito them. The action of the management in spect is mala fide. This fact was brought notice of the Labour Directorate as well as overnment. There had been conciliation dings but they did not prove successful and atter had been referred to the Tribunal.

company filed a written statement denying arge of mala fide in respect of the order of nsion. The company had authority to susunder the Standing Orders in force and h the enquiry had been completed, final decould not be communicated to the workmen e following reasons:—

four workmen committed gross miscon-
Parameswar Mollah is a weaver and was
damaging the cloth while weaving. He
iven warning slip on 7th September 1963.
0th September 1963 along with other three
nen he assaulted Sunil Kar and Mintu Bose,
eavers of the mill outside the mill gate
they were going to work because Sunil and
signed as witnesses when Parameswar refused to accept the warning slip. This matter of assault was reported to the management. Consequently charge-sheets were issued to Ramasankar Koiri, Kapil Deo Rajbhar, Bhullu Rajbhar on 12th September 1963 for assaulting Mintu and Sunil on 10th September 1963. Similar charge-sheet was issued against Parameswar also on that very date. The workmen submitted their explanations on 16th September 1963. Shri Anjaria, Dyeing Superintendent of the Dyeing Department enquired into the charges against three workmen while Shri A. K. Home Choudhury held enquiry into the charges against Parameswar. The workmen Kapil Deo however attended on the first day but absented on the subsequent days. Shri Anjaria completed his enquiry on 30th December 1963 ex parte. He found all the workmen guilty and submitted his report to the management on 22nd February 1964. Shri A. K. Home Choudhury started his enquiry against Shri Parameswar on 20th September 1963 and continued it up to 8th December 1963. On the last day Parameswar left the enquiry suddenly. The enquiry accordingly could not be made against him. In the meantime Kapildeo instituted criminal case before the S.D.O., Serampore, making an allegation of assault against the then Labour Officer Shri H. N. Sanyal and nine other workers of the mill. The management thought it adviseable not to pass any final orders till the conclusion of the criminal case which is still pending before S.D.O., Serampore. In May 1964, the management received a letter from the D.L.C. and in their reply this fact was intimated to him. On account of the criminal case instituted by Shri Kapildeo the management refrained from passing the final orders in the enquiry proceedings. There is no mala fide in the action of the management. The suspension accordingly should be held to be justified.

The appearances of the parties are as follows:

For the Company: Shri S. Sen, Advocate with Shri Rabin Mukherjee, Advocate.

For the Union: Shri Nikhil Roy, Advocate.

Decision

The facts are not in controversy. All the four workmen were suspended after issue of charge-sheets to them on 12th September 1963. I will at once refer to the charge-sheets Exts A(19), A(23), A(24) and A(25). The charge against all the four workmen stands thus:

"On 10th September 1963 at about 1-45 p.m. all the four workmen assaulted Sunil Kar and Mintu Bose, two other workmen outside the mill gate."

The cause of assault is also stated. Parameswar refused to accept the warning slip issued to him and Sunil and Mintu were witnesses to the same. That is why Mintu and Sunil were assaulted by Parameswar and the other three workmen.

This is said to be a gross misconduct and that is the charge against all the four workmen. Exts. A (23) to A(25) are the charge-steets against Bullu, Ramasankar and Kapildeo respectively. Exts. A (16), A(17) and A(18) are also copies of the same charge-sheets. (Ext. A(19) is the charge-sheet against Parameswar. It contains several heads of charges, causing damage to cloth on 5th September 1963, 6th September 1963, 7th September 1963, 8th September 1963 and various other charges. Lastly he was charged with assault of Sunil and Mintu on 10th September 1963 at 1-15 p.m. Shri Anjaria enquired into the charges against Kapildeo Ext. A(4), Bullu Rajbhar Ext. A(8), Ramasankar Ext. A(7). The enquiry against Parameswar was held by Shri A. K. Home Choudhury, Spinning Master and the proceeding is Ext. A(5). The workmen submitted explanation on 16th September 1963. The enquiry against Ramasankar was held during the period from 20th October 1963 to 18th November 1963, against Kapildeo between 29th October 1963 to 30th December 1963, against Bullu Rajbhar from 21st October 1963 to 11th November 1963. The enquiry against Parameswar was held during the period from 31st October 1963 to 31st December 1963 but the enquiry was not completed. This reference was made on 19th of January 1965. No final orders have been communicated to the workman at any time. There had been conciliation but it failed. Now the question is whether this long suspension without communcation of the final orders to the workmen is a mala fide action on the part of the company.

The company contends that they are justified in not passing the final orders in view of the criminal case filed by Kapildeo against Shri H. N. Sanyal and nine others. That is the reason for not passing final orders. Now let us see whether it is a just reason or it is just a cloak for keeping the workmen under suspension for a long period and causing great hardship to them. The Tribunal can interfere only if it is found that the action of the management in keeping the workmen suspended without final orders is a mala fide act. I will turn to the question raised before me on the side of the management that they were prevented from passing orders because of the criminal case filed by Kapildeo. The company filed all relevant papers in respect of that case. Kapildeo filed a petition of complaint Ext. A(12) to the S.D.O. Serampore. There are 10 accused named and accused No. 1 is Shri H. N. Sanyal, Labour Officer, Bengal Luxmi Cotton Mills. It states about the incident, dated 9th September 1963, at 3-30 p.m. and 10th September 1963 at 2 p.m. The substance of contention is that Kapildeo was assaulted by all the nine persons under the instigation of Labour Officer Shri H. N. Sanyal. The other accused were workers of the mill. That criminal case is pending. The deposition of all the four workmen were put in evidence. Ext. A (22) is the initial evidence of Kapildeo on the date of filing of the complaint. Ext. B is the deposition of Parameswar, Ext. B(1) that of Kapildeo, Ext. B(2) Bullu Rajbhar and Ext. B(3) Ramasankar. Those depositions were put to the witnesses and they stated that they deposed in the manner recorded. All the four workmen stated that on 10th September 1963 at about 1-45 p Shri H. N. Sanyal, Labour Officer, as well other wrokmen assaulted Kapildeo, Bullu, P meswar and Ramasankar with [illegible] and flo Now the charges against the four the kmen that on 10th September 1963 at about 1-45 p near the mill gate those four workmen assau Mintu and Sunil. Thus the incident of ass on which charge-sheet was issued was assault Sunil and Mintu by the four workmen. T complaint before the learned Magistrate is ab assault of the four workmen by Shri H. N. S yal and nine others. The two incidents are al gether different. But the time mentioned in charge-sheet is the same as the time mentioned the evidence of the prosecution witnesses bef the learned Magistrate. On behalf of the m agement Shri Sen argues that since an inciden alleged in two different manners but at an id tical time, the management thought it advisa to wait for the decision of the criminal co It is true that the incident of assault Sunil and Mintu by the four workmen will be the subject of decision by the learned Mag trate, the incident alleged in the charge-sheet w have to be decided by the management inspite whatever decision is recorded by the learn Magistrate in respect of the petition of complai Since the time alleged is exactly identical 1-45 p.m. on 10th September 1963, it is not reasonable on the part of the management to w the decision of the criminal court. If the Mag trate decided that the incident alleged by Kap deo was true and if that incident is proved bef the learned Magistrate, the incident alleged in charge-sheet is bound to be false. That may a reasonable plea induced the management thou it is quite clear that the subject of the charg sheet is different from the subject-matter of de sion before the learned Magistrate. I cann blame the management if they thought in th manner, namely, if they wanted to stay fu orders awaiting decision of the criminal co regards being had to the incident as alleged Kapildeo. If Kapildeo's story before the Mag trate succeeds, it is very much unlikely that t facts stated in the charge-sheet would stand. T incidents of a different nature cannot take pla at an identical time. I must say that in view the facts and circumstances of the case it w open to the management to pass final orders a communicate the same to the workmen but view of what is stated above if the manageme was induce to believe that the decision of t criminal court should be waited, I cannot real blame them. The management might have be wrong in the way they thought but I am unab to say that the management was influenced b any other ulterior motive. The managemen believed bona fide that their hands should stayed till the learned Magistrate decided th matter. I am unable to read in the act of th management any motive of victimisation or ma fide. There is no hard and first rule as to unde what circumstances the management should sta final orders pending decision of a Court. Th management is not bound to stay their hands i passing final orders even though a criminal cas might be pending over the self-same inciden But if the management does stay their hands i

the circumstances as the present one, I cannot at once characterise their action as wanting in bona fide. The Deputy Labour Commissioner wrote to the management enquiring about the charge-sheets. In reply to the said query Shri B. C. Mukherjee, Superintendent of the Mills wrote to the Deputy Labour Commissioner that final orders have been postponed, in view of the criminal case over the same incident. Subsequently on 24th August 1964 the management wrote to the Deputy Labour Commissioner stating that since the criminal case was still pending it was thought advisable to wait the passing of the final orders till the decision of the criminal case. In the above circumstances suspension of the workmen though for a pretty long time cannot be said to be unjustified. The case is still pending before the criminal court and that is why the management refrained from passing the final enquiry, though the enquiry had been concluded. I do not think that the action of the management is mala fide. The suspension of four workmen is justified in the present circumstances. The management has authority to suspend and such authority is derived from clause (e) of section 14 of the standing Orders which is framed in terms of Omnibus Award published in the "Calcutta Gazette", dated 10th June 1958. A workman may be suspended forthwith on being charge-sheeted on commission of any misconduct enumerated above. The order of suspension may take effect immediately. In the peculiar circumstances of this case the management had to refrain from passing the final orders and that is why the period of suspension has become long. Unless criminal case is finished the management thought it advisable to wait final orders. I hold accordingly that the suspension of the four workmen is justified. The workmen are not entitled to any relief in this reference. This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,

Judge,
Second Industrial Tribunal,
31-8-1965

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3995-I.R./I.R/10L-33(D)/64.—9th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4479-I. R./I.R/10L-33(D)/64, dated the 24th September 1964, the industrial dispute between Messrs. Associated Indian Enterprises (P) Ltd., 1 Mahatma Gandhi Road, Thakurpukur, Behala, 24-Parganas and their workmen as represented by the Indian Enterprise Mazdoor Sabha Q-313A Umesh Neogy Road, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disutes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Associated Indian Enterprisers (P) Ltd., 1 Mahatma Gandhi Road, Thakurpukur, Behala, 24-Parganas and their workmen as represented by the Indian Enterprise Mazdoor Sabha, Q-313A Umesh Niogy Road, Calcutta-14. (Case No. VIII—290 of 1964.).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 4479-I.R./I.R/10L-33(1)/64, dated the 24th September 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Associated Indian Enterprisers Ltd., and their workmen represented by the Indian Enterprise Mazdoor Sabha for adjudication regarding the only issue mentioned in the order of reference.

Issue

Whether the dismissal of Sarvashri Madan Halder, Manik Karar and Kamal Patra is justified ?

To what relief, if any, are they entitled ?

This is a reference under section 10 of the Industrial Disputes Act in respect of the dimissal of three workmen, namely, Sarbasri Madan Halder, Manik Karar and Kamal Patra. They were dismissed from service. In view of a pending reference before the Tribunal the company applied for approval of the action of dismissal taken against them under section 33 (2) (b) of the Industrial Disputes Act. In respect of Madan Halder approval was not granted while in respect of Manik and Kamal, the Tribunal accorded approval under section 33 (2) (b). Thereafter this reference was received in respect of the self-same dismissal of the three workers.

The workmen are represented by Indian Enterprise Mazdur Sabha. The case of the Union is that Messrs. Associated Indian Enterprises (P) Ltd., is the sole agent of Leyland and Albion trucks and their spare parts in Eastern India. They have also factories at Thakurpukur with branches at Patna, Mozaffarpur, Ranchi and other places. It is a prosperous concern. The company however has little respect for the provisions of the Indian Factories Act, particularly the provision of section 79 of the Factories Act which provides for granting of annual leave with wages to the workmen. The company was extremely reluctant to grant such leave. Sarbashri Kamal and Manick individually

served 15 day's notice upon the company praying for annual leave with wages in terms of section 79 of the Factories Act, 1948. They also asked for payment of leave wages in advance under section 81 of the Act. Copies of those notices were forwarded to the Chief Inspector of Factories. On receipt of the said notices the company handed over to the workmen two orders on 12th July 1963 though the letters were back dated as 10th July 1963, transferring them to Patna Branch on purely temporary basis and they were directed to report there on 15th July 1963. The two workmen wrote to the company on 13th July 1963 protesting against the transfer and pointing out to the company the fact of their application for annual leave. The company assured the workmen that they would be brought back to Calcutta before the commencement of their annual leave. The annual leave of Kamal Patra was to commence on 25th of July, while that of Manick on 27th of July 1963. The workmen however reported to Patna on 15th July 1963 and from there they were transferred to Mozaffarpur. The in-charge of Mozaffarpur sent them back to Calcutta head office on 23rd July 1963. Sealed letter was handed over to them. They reached Calcutta on 24th July 1963 and proceeded to the head office direct and handed over the letter to the Accountant Secretary. They were called at the head office again on 27th July 1963 for their leave wages but they did not receive payment of the same They were asked to report on 30th July 1963. On 25th July 1963 the company addressed two letters to the workmen asking them to show cause in respect of their unauthorised absence since 23rd July 1963 The workmen were not allowed to resume their duties on expiry of their annual leave. On 11th September 1963 the company framed a separate charge-sheet against the two workmen. The substance of the charge being unauthorised absence since 23rd July 1963. A further charge was to the effect that they came back from Mozaffapur without the permission of the in-charge of Mozaffarpur. Shri A. Sankaran, the General Sales Manager, held an *ex parte* enquiry and the workmen were not allowed to attend the enquiry on the appointed dates. Manick and Kamal were thereafter dismissed from service without any proper enquiry. They have been victimised because they applied for annual leave with wages. Manick and Kamal became victims of unfair labour practice and the action of the management is *mala fide*. The management felt outraged by the applications for annual leave with wages insisted on by the two workmen.

Another workman is Madan Halder. He was dismissed with effect from 18th October 1963. The company filed an application under section 33 (2) (b) for approval of the action in view of a pending reference before the Tribunal. The Tribunal rejected the application of the company. The order of dismissal accordingly became null and void and Madan should be treated as continuing in service. The company is not however allowing him to resume his duties. The dismissed workmen should be entitled to not only reinstatement, back wages but the benefit of the increase in wages should also given to them.

The company filed a written statement denying the Union's allegation of company's want of *bona fide* in the matter of dismissal of the three workmen. It is denied that the company has no respect for the provision of Factoris Act. It is admitted that Manick and Kamal were to go home on earned leave with effect from 27th July 1963 and 25th July 1963 respectively as per their own requisition in writng. There is necessity for notices being sent to the Chief Inspector of Factories. It is denied that the company issued the transfer orders on receipt of the notices of annual leave with wages. The orders were issued on 10th July 1963. It became necessary for sending the two workemen to Mozaffarpur branch via Patna office. Accordingly the two workmen were asked to proceed to Patna and reported there on 15th July 1963. Their services were required at Muzaffarpur. The two workmen raised protests in their letter, dated 13th July 1963. The company did not give any assurance to them that they would be brought back to Calcutta before the commencement of their annual leave. The workmen proceeded to Patna and then to Mozaffarpur. They worked at Mozaffarpur up to 22nd July 1963. Thereafter both of them were determined to leave work and come away to Calcutta without any permission of the local incharge and inspite of definite direction to the contrary. The local in-charge gave a letter to the workmen addressed to the head office stating that the two workmen left without his permission. It is completely untrue that Mozaffarpur in-charge sent the two workmen back to Calcutta on 23rd July 1963. The letter which was carried by the two workmen were delivered to the head office on 24th July 1963. On 25th July 1963 the two workmen were asked to show cause. From the letter of the Mozaffarpur in-charge it transpired that the two workmen committed acts of gross indiscipline and insubordination. By their letter, dated 25th July 1963, the company charged the two workmen with the said offence. Finally on 11th September 1963 the company issued charge-sheets to the workmen on four charges, viz., failure to report from 23rd July 1964 and remaining absent since that date, having left Mozaffarpur without permission of the in-charge and making false statement to the amanagement. Enquiries were held on 18th September 1963 and 19th September 1963. The workmen did not care to attend the enquiry. The workmen thereafter on 20th September 1963 complained that they were not allowed to attend the enquiry. Thereafter fresh enquiry was held on 8th October 1963 and 9th October 1963 for giving another opportunity to the workmen. On those days also the workmen did not attend and the enquiry was held by Shri Sankaran *exparte*. On 18th October 1963 the two workmen were dismissed. On that very date approval was applied for under section 33 (2) (b) of the Industrial Disputes Act and the learned Tribunal granted approval,

With regard to Madan Halder the case of the company is as follows :—He was a semi skilled electrician at Behala factory. On 11th July 1963 he violated the order of the company not to open any machinery except under the advice of his departmental in-charge. He opened some machineries inspite of the advise to the contrary and quarrel with his departmental in-charge. Later it was found that he wilfully caused damage to company's property such as heavy duty drilling machine, two motors of lathe machine, compressure machine and amplifier set.

He also remained absent without leave from 15th July 1963. In a letter, dated 23rd July 1963, the workman came out with a false story that he had an employment injury on his left foot and charged the company with neglect of treatment for the same. On 13th

August 1963 the workman was charged by the company for remaining absent without leave from 15th July 1963, giving false story of his injury in course of employment and causing damage to company's property. The workman denied the charges. Subsequently on 9th September 1963 fresh charge-sheet was issued to workman by registered post. The registered letter was correctly addressed but came back with a postal endorsement not known. This was a manupulation of the workman. A second letter was issued containing the charge-sheet under Certificate of Posting: that letter did not come back to the sender. It may be presumed that the said letter reached the addressee Madan Halder. Thereafter the enquiry was held on 4th October 1963 but still however, the workman did not attend the enquiry. The enquiry was held by Shri A. Sankaran, General Sales Manager, ex parte on 4th October 1963. By an order, dated 18th October 1963, Madan Halder was dismissed. Application for approval to the Tribunal was made but the learned Tribunal refused to grant approval to the said action. Madan was rightly dismissed for misconduct.

Appearances of the parties is as follows :

For the Company : Shri Jagadindra Nath Bhattacharjee, Advocate.

For the Union : Shri Narayan Das Gupta, President.

Decision

A preliminary point has been agitated on the effect of orders passed under section 33 (2) (b) of the Industrial Disputes Act in the adjudication of the industrial dispute in respect of the 3 workmen. The identical facts of dismissal of Sarbasree Madan, Manik and Kamal came to be considered in the applications under section 33 (2) (b) filed by the management praying for approval of the said action. In the case of Madan, approval was not granted by the Tribunal while in the case of Manik and Kamal, approval had been granted in terms of section 33(2)(b) of the Industrial Disputes Act. Those applications had to be made by the management in view of the fact that a reference was pending before the said Tribunal. Now the question is whether the decision recorded by the Tribunal in these two applications would influence the industrial adjudication which has been now referred to under section 10 of the Industrial Disputes Act. In my considered opinion the finding of the Tribunal recorded in the applications under section 33(2)(b) will not in any way influence the industrial adjudication of the dispute under reference. The view of the Supreme Court has been expressed in this matter in a case reported in 1959 I. L. L. J., page 285. In the reported case the question arose as to the application of the principles of res judicata in respect of the findings of the Industrial Tribunal in proceedings under section 33 standing as a bar to the right of the management to start a fresh enquiry in respect of the self-same incident which forms the subject-matter of the previous enquiry. In considering that point the scope and nature of section 33 was discussed at page 291 of the reported case. It has been observed as follows :

> "That section namely section 33 does not confirm any jurisdiction on a Tribunal to adjudicate on a dispute but it merely empowers the Tribunal to give or withhold permission to the employer during the pendency of a industrial dispute to discharge or punish a workman concerned in the industrial dispute. And in deciding whether permission should or should not be given, the industrial tribunal is not to act as a reviewing Tribunal against the decision of the management but to see that before it lifts the ban against the discharge or punishment of the workmen, the employer makes out a *prima facie* case. The object of the section is to protect the workmen in pending industrial dispute against intimidation or victimization. As said above, principles governing the giving of permission in such cases are that the employer is not acting *mala fide*, is not resorting to any unfair labour practice, intimidation or victimization and there is no basic error or contravention of the principles of natural justice. Therefore when the Tribunal gives or refuses permission, it is not adjudicating an industrial dispute ; its function is to prevent victimization of a workman for having raised an industrial dispute. The nature and scope of proceedings under section 33 shows that removing or refusing to remove the ban on punishment or dismissal of workmen does not bar the raising of an industrial dispute when as a result of the permission of the industrial tribunal the employer dismisses or punishes the workmen.

Thus, the order under section 33 was intended for giving or withholding permission and not to adjudicate upon industrial dispute. In the instant reference, industrial disputes have been referred to the Tribunal for adjudication and as such the findings under section 33 for the purpose of giving or withdrawing permission will not influence the decision of the Tribunal and there is no question of applying principles of res judicata.

Having disposed of the preliminary point, I will proceed to consider the individual cases of dismissals of the 3 workmen. I will take up the case of Manik and Kamal together because the evidence is identical in respect of both of them. Kamal gave evidence in this reference, but Manik did not. The learned Advocate for the management raised an objection as to case of Manik because he was not examined as a witness before the Tribunal. The learned Advocate contends that Manick's case must automatically go out of record as Manik was not put in witness box. I cannot accept this proposition. The workmen are represented by the Union and the Union is prosecuting the case of all the three workmen. The Union may rely upon documentary evidence in support of the case of Manik and may not choose to put Manick in the witness box. It cannot be said that Manick is withheld from the witness box. The Union does not consider his testimony necessary. I cannot presume that Manick is not interested in the dispute. The Union is representing Manick and Kamal and their cases are canvassed before me by his representative, namely, Mazdoor Sabha. I am not prepared to throw out the case of Manick over board, simply because he was not put in witness box. The dismissal of Manick and Kamal

should be considered in the light of evidence disclosed before the Tribunal. They were permanent employees of the company. The Union's case is that Manick and Kamal applied for annual leave with wages under Indian Factories Act and the company was served with 15 days' notice. This notice of leave infuriated the management and prompted their action in dismissing the two workmen on false charges. The action of the management is characterised as *mala fide*. The relevant facts disclosed in evidence are as follows:- Exts. 2 and 2(a) are the two applications of Kamal and Manick, dated 10th July 1963 and 9th July 1963 respectively, applying for annual leave with wages. The leave of Kamal was to commence from 25th July while that of Manick to commence on 27th July 1963. Kamal applied for 28 days leave while Manick for 25 days leave. Notices of leave were forwarded to the Chief Inspector of Factories. It is the Union's case that this company was reluctant to grant annual leave with wages to its workmen and the leave notices outraged the company and prompted their future action. The transfer orders were the first steps towards victimisation, according to the Union. Exts. 3 and 3 (a) are orders of transfer, dated 10th of July 1963. Both of them were transferred on temporary basis to Patna branch and were asked to report on 15th July 1963. The workmen reacted against those orders of transfer adversely and they lodged their protest by letters Exts. 4 and 4 (a), dated 13th July 1963. Eventually inspite of those protests the two workers had to go to Patna and they in fact reported Patna on 15th July 1963. From Patna they were transferred to Mozaffarpur. They reported at Mozaffarpur on 17th to the in-charge Chaturdan Singh. The workmen remained at Mozaffarpur for five days i.e. from 18th to 22nd. This is an admitted fact. On 23rd they started from Mozaffarpur and reached Calcutta on 24th. A letter was handed over to them by Shri Chaturdan Singh, in-charge of Mozaffarpur branch. Ext. D is the said letter. This was handed over to the Accountant Secretary Shri Guha, on 24th July 1963. This is also an admitted fact. The charge-sheets against the two workmen are Exts. F (4) and F (5). They are dated 11th September 1963. The following were the charges :—

(1) The workmen failed to report for duty on and from 23rd July 1963 ;

(2) The workmen left Mozaffarpur without permission of the in-charge, Mozaffarpur ;

(3) The workman Manick remained absent from duty without leave from 23rd July 1963 to 26th July 1963 and the workman Kamal remained absent from duty for two days, namely, 23rd July 1963 and 24th July 1963 ;

(4) The workmen made patently false statement.

Those are the charges. Both the workmen denied the charges. They contended that the work at Mozaffarpur had finished and they were sent back to Calcutta head office by the Mozaffarpur in-charge. They reported to the Accountant Secretary on 24th July 1963. At first there was an *ex parte* enquiry on 18th September 1963 against Manick and 19th September 1963 against Kamal but the two workmen protested against the *ex parte* enquiry on the ground that on the dates of enquiry they were not allowed entries to the place of enquiry. Thereafter second enquiry was held in the case of Manick on 9th October 1963 and in the case of Kamal on 8th October 1963. The enquiry proceedings in respect of Manick is Ext. G (1) and in respect of Kamal is Ext. G (3). On those days the workmen were absent and the enquiring officer Shri A. Sankaran adopted the proceedings of enquiry recorded on the previous dates, namely, 18th September 1963 and 19th September 1963. On those days enquiry was adopted *ex parte* and at the enquiry among others Shri Chaturdan Singh, in-charge of Mozaffarpur branch and Shri Guha, Accountant Secretary were examined. They are also identical witnesses at the second enquiry. Shri Sankaran submitted a report and in terms of the same dismissal orders follow. On behalf of the workmen it is argued before me that they were not allowed entry into the head office for attending the same. In the absence of cogent evidence I am not willing to accept it. The date of enquiry was duly notified to the workman and on the complaint of the workmen a second date of enquiry was fixed on 8th October 1963 and 9th October 1963. It is highly improbable that the workmen were not allowed entry. Shri Sankaran gave evidence before me ; he is O. P. W. 5. He stated that the notice of second enquiry was duly given. This will appear from Exts. F (2) and F (3). There was no cogent reason for workmen for not attending the enquiry. On the second date of enquiry Chaturdan Singh was examined. As Shri Guha was ill he could not be examined on that date. From the evidence of Shri A. Sankaran it can be safely concluded that the enquiry was held by him after due notice to the two workmen and the two workmen did not choose to attend the said enquiry. The two workmen were dismissed on the finding of Shri Sankaran resulting from the said enquiry. The law is well settled on the point that in case where a fair enquiry is held in respect of the charges framed against the workmen, the Industrial Tribunal will refuse to interfere except in the following cases :

(1) Where there had been want of good faith ;

(2) Where there is victimisation and unfair labour practice;

(3) Where the management is guilty of basic error or violation of the principles of natural justice;

(4) Where on the materials the finding is clearly baseless or perverse.

In the instant case on the side of the Union it is urged that the finding of the enquiring officer is insupportable and is perverse and that the two workmen were victimised because they gave notices of annual leave with wages to the management. I have already referred to the transfer orders, Exts. 3 and 3 (a). The two workmen were transferred to Patna wherefrom they were sent to Mozaffarpur on temporary basis. They applied for annual leave with wages and I have already referred to the two applications, Exts. 2 and 2 (a). Manick's leave would commence on 27th while that of Kamal on 25th of July. Shri Guha, the Accountant Secretary admitted at page 3 of his evidence that his idea was that the two workmen would be brought back to Calcutta before the commencement of the leave. The two workmen were working in the Painting Department and they were deputed to Mozaffarpur for painting

a truck of Shri R. N. Pandey (vide evidence of Chaturdan Singh, P. O. W. 4).

The transfer orders thus were opposed by the two workmen in their letter Exts. 4 and 4 (a), dated 13th July 1963. The company wanted to contend that the transfer orders were communicated to the workmen on 10th July 1963 but there is no cogent evidence in support of the same. Kamal stated that he received the order on 12th July 1963. The company could have filed record to prove that in fact the transfer orders were communicated to the workmen on 10th of July 1963. In view of the evidence of Kamal that he received the transfer order on 12th July 1963 it follows that the leave applications were received earlier and the transfer orders followed the leave applications. It is significant to note that the Union had been ventilating a grievance against the management on account of non-granting of annual leave by this company. It is a statutory leave which the workmen are entitled under section 79 of the Factories Act. Ext. 12 is a letter written by the Union as far back as 25th July 1962 where it was complained to the Chief Inspector of Factories that the company was not expecting the provision of annual leave with wages. This is item No. 8 of that letter. This matter was persued thereafter Ext. 12 (it is a letter, dated 1st September 1962) complaining about issue of leave books to the workmen. There had been series of correspondence as will appear from Exts. 12 (c), 12 (d), 12 (e) letters written by the Union to the Chief Inspector of Factories. Ext. 12 (f) is a letter written by the Union to the said Chief Inspector on 14th of May 1964 where satisfaction was expressed because the management was then granting annual leave rather freely but this was in May 1964, while the applications were made by the two workmen in July 1963 at a time when the company was not reluctant to grant annual leave with wages to its workmen. Against the said perspective the entire course of events should be judged. The management knew that the two workmen who are ordinary painters would go on annual leave on 25th and 27th July respectively and inspite of that they were deputed to Patna and then to Mozaffarpur for painting a truck. There is no evidence that they are very expert painters. It will appear that they had been drawing wages at the rate of Rs. 2- per day while there were others in the Painting department drawing higher rates of wages. There is no special reason in selecting these workmen for expert painting of a truck at Mozaffarpur. This is another factor to be considered. Then I will proceed to consider whether the finding of the enquiring officer is perverse. Shri Sankaran obviously relied upon the evidence of Chaturdan Singh and held that the two workmen left work at Mozaffarpur without permission of the in-charge. Chaturdan Singh gave evidence before the Enquiring Officer. It was not his evidence that the two workmen left work unfinished at Mozaffarpur. Work had been finished but since he had no instruction from Calcutta Head Office he was hesitating to release the workmen from Mozaffarpur. He sent a forwarding note along with the workmen, Ext. D, will speak for itself. This note will show very clearly that he was at first hesitent in view of the fact that no orders have been received from the head office or from the Patna branch. In the same letter Branch Manager Chaturdan Singh admits that the workmen could go from Mozaffarpur on commencement of their leave. Thereafter Chaturdan Singh proceeds to say that as the workmen wanted to receive payment from the head office he was sending his letter through Manick Karar. Chaturdan Singh did not say that the workmen left Mozaffarpur leaving the work unfinished. If the work of Mozaffarpur had been finished there is really no point at all to detain them in Mozaffarpur and the in-charge of Mozaffarpur has no such instruction from the head office of Calcutta. The transfer order did not mention anywhere that Kamal and Manick should stay at Mozaffarpur up to any particular date. That is not the point. The point is that the two workmen would do a special job at Mozaffarpur. If the special job was finished there was no purpose at all in detaining them at Mozaffarpur. The workmen's contention that it was Chaturdan Singh who sent them to Calcutta with a sealed letter is the only cogent story which can be reasonably believed. Chaturdan Singh gave evidence before me. He does not say that the painting work at Mozaffarpur was left unfinished by the two workmen. His evidence is that as he had no advice from the head office the two workmen should stay at Mozaffarpur. He wants to add further that he did not give permission to the workmen to leave Mozaffarpur. If really he did not give any such permission how was it that he was sending a note to the head office through them ? From the tenure of his evidence it is evident that since there was no order from the head office he was hesitating and when the workmen pointed out that their leave would commence shortly and they would receive payment from the head office at Calcutta in respect of their advance leave wages, he was persuaded to send them back to Calcutta but he sent a forwarding note in sealed cover. It is not a case of the workmen disobeying the orders of Chaturdan Singh. One significant fact cannot be ignored. Since painting work at Mozaffarpur had been finished why Chaturdan Singh would detain them at Mozaffarpur and go on paying them outstation allowances for keeping them at Mozaffarpur. It is only natural for Chaturdan Singh to sent them back to Calcutta or at least give its permission to the workmen to leave Mozaffarpur, may be on their own seeking but it can never be a case of disobedience of any order of Chaturdan not to leave Mozaffarpur. There cannot be any such order in view of the fact that the two workmen were not deputed to Mozaffarpur for a particular period but they were deputed for a particular job which had been finished. Chaturdan Singh knew full well that the leave of Kamal was to commence on 25th according to the assurance of the management and Kamal was to be brought to Calcutta before commencement of his leave. If that is so, Kamal must start from Mozaffarpur on 23rd as is done and reach Calcutta on 24th and report himself to the Accountant Secretary Shri Guha He would except to Calcutta for his advance leave wages on 24th of July 1963 and go on leave with effect from 25th July 1963 as scheduled. I fail to understand how Kamal is at fault, in view of the positive evidence of Shri Guha that Kamal and Manick both reported to him on 24th July 1963. He wanted to add that it was 4 p.m. but there is no record to show this. It is the evidence of Kamal that they started from Mozaffarpur on 23rd and reached Calcutta on 24th and went to the head office and handed over the letter to Mr. Guha. Even if I assume that Ext. D is the said letter Mr. Guha would find at once on opening it that the in-charge, Mozaffarpur branch, sent away the workmen without

taking the responsibility of doing the same. He did not consider it necessary to proceed against the two workmen then and there. Obviously because either the letter that was delivered to him was not Ext. D but some other letter or he construed the letter Ext. D as constituting no misconduct on the part of the workmen. The charge-sheet was issued to two workmen on 11th of September 1963. From the evidence I have discussed it would be perverse to conclude that the two workmen left Mozaffarpur disobeying any lawful orders of in-charge of Mozaffarpur. In fact the circumstance would show that they were permitted to leave Mozaffarpur for very good reasons in order that they might avail of the annual leave at Calcutta. The in-charge, Mozaffarpur, Sri Chaturdan Singh was not a party to company's adverse attitude to these two workmen but he had to give evidence in a manner to suit the requirement of the management to penalise the two workmen. With regard to charge (a) it is clear that so far as Manick is concerned he started from Mozaffarpur on 23rd very rightly to enjoy his leave from Calcutta and reached Calcutta on 24th and reported to the management on that very day. His leave was to commence on 25th July. The charge (a) that he failed to report from 23rd July 1963 is clearly a false charge. With regard to charge (b) I have already answered that the two workmen left Mozaffarpur with the permission of the in-chrage and they did not disobey any lawful order of Chaturdan Singh. The essence of the four charges is embodied in the two charges mentioned above. So far as Kamal is concerned none of the charge is proved and the domestic Tribunal fell in error of judgement and the finding is obvisouly perverse. In fact Kamal is victimised because of his application for annual leave with wages and demand for the same. With regard to Manick he reported to the head office on 24th. At most it can be said that he ought to have reported for duty on 25th and 26th. On 27th his leave commenced. It is significant to note that the management did not charge him for two days absence but charged him for continuous absence with effect from 23rd July 1963 which is a false charge. The charges against both Manick and Kamal are palpably false and they are machinations resorted to by the management in order to vicitimise the two labourers in consequence of the demand for earned leave with wages and their demand of advance payment of wages which the statute provides for them. The dismissal of Manick and Kamal is mala fide and this is an instance of unfair labour practice. I hold accordngly that the dismissal of Manick and Kamal are unjustified. They are entitled to reinstatement with all back wages. They should also be entitled to theincrement in wages which their fellow-workmen of the same occupatoin earned during the period of their unemployment.

Next I will take up the case of Madan Halder. He was dismissed from service on the same day that is on 18th October 1963. In view of a pending reference the management applied to the Tribunal for approval of the action under section 33 (2) (b) of the Industrial Disputes Act. That application was disallowed by the Tribunal and the application for approval under section 33 (2) (b) stood dismissed on contest. The Tribunal held that the notice of enquiry was not duly served upon the workman Madan Halder and the enquiry was held by Shri A. Sankaran in his absence and this was opposed to the principles of natural justice. Accordingly the Tribunal did not approve the action of the management. It is first of all argued before me by the Union that since the action of the management was not approved the position is that Madan continues in service and it was open to the company to proceed with the charge afresh against him in due compliance of law and principles of natural justice. But since the company does not do it, there is no dismissal against Madan. In support of this view the Union relies upon a case reported in 1962, A. I. R. page 1500. In delivering the judgement Mr. Justice Wanchoo laid down the following principles. "If the Tribunal does not approve of the action taken by the employer, the result would be that the action taken by him would fall and thereupon the workman would be deemed never to have been dismissed or discharged and would remain in the service of the employer. In such a case no specilific provision as to remstatement is necessary, and by the very fact of the Tribunal not approving the action of the employer, the dismissal or discharge of the workman would be of no effect and the workman concerned would continue to be in service, as if there never was any dismissal or discharge by the employer. In that sence the order of discharge or dismissal passed by the employer does not become final and conclusive until it is approved by the Tribunal under section 33 (2)."

That is no doubt the position but the self-same dismissal in respect of which the Tribunal refused its approval has come in the form of referere under section 10 where for the first time an industrial dispute has been raised on the said issue for adjudication. In view of the principles which I have already discussed I hold that inspite of the said position the reference has got to be adjudicated upon according to law, because this is an industrial dispute which should be adjudicated upon while the order passed by the Tribunal under section 33 (2) (b) was only for the purpose of approving or withholding approval of the action. It is true that the Union pleading is not exhaustive on the point as to how the dismissal of Madan is not justified. Still however both parties adduced evidence at large before the Tribunal on which it is possible to decide the contentions which are primarily raised by the Union in assailing the order of dismissal. The Union places the same contentions as have been urged in the case of Manick and Kamal. Since Madan made an application for annual leave with wages which the company was reluctant to grant, he was victimised on false charges and the action of the management is not bona fide. I will forthwith come to the charges.

There are four charges against Madan Halder. Ext. N. (2) setforth the charges. The charge-sheet is dated 9th September 1963.

(a) Absence without leave from 15th July 1963 ;

(b) giving false story of employment injury,

(c) causing damage to company's proprety such as drilling machine, lathe machines, amplifier set, etc. by neglecting work on 11th July 1963.

Those charge-sheets according to the company were served upon the workmen both by registered post as well as under certificate of posting. The registered notice was issued on 9th September 1963. It is Ext. R.

The envelope is Ext. R (1). It was returned unserved and the postal endorsement is "not known" dated 10th September 1963 and 11th September 1963. Now the question is what would be the effect of this registered notice. On the side of the company it is urged that since it was correctly addressed it must be presumed that it was served upon the workman. This is a astonishing proposition. The registered envelope was not served and it came back to the company but still however I am asked to draw a presumption that it was served upon the workman. The very endorsement "not known" shows that at the relevant time that was not his address. That endorsement must be presumed to be correct and the position is that the workman had no notice of the date of the enquiry, and the charge-sheet was not served upon him. Next, the company alleged in the wirtten statement very clearly that the charge-sheet was sent under certificate of posting and that letter was duly served upon the workman and it did not come back to the company. This is a false statement and the company's Secretary had to admit that it came back to the company unserved. The letter, under certificate of posting is Ext. N. dated 25th of September 1963. It was not served it came back to the company, obvisouly because the workman could not be traced at the address. It is therefore conclusively proved that the workman was not served with the copy of charge-sheet and the workman had no notice of enquiry. If the address of the workman was not known to the management in view of the return of the two letters it was the duty of the company to ascertain the address from the Union or at least make a publication in widely circulated paper in the language understood by Madan before any equiry could be held against him. The enquiry which was held by Mr. Sankaran on the above notice, is opposed to the principles of natural justice and it must therefore be held that the enquiry has no legs to stand upon. Charges are therefore to be proved before this Tribunal by the management by proper evidence. The matter is opened at large before the Tribunal. Now let us see whether the company proved the said charges before me. There are three charges which I have already mentioned. The last item of charge is clause (c) namely, causing of damage to certain machines mentioned in the charge-sheet. I will discuss it first The charge-sheet is dated 9th September 1963 in which the alleged damage is said to have been made on 11th July 1963 i.e. approximately two month's earlier to the date of charge-sheet. This delay was not properly explained. It is the allegation against the workman that he was aksed not to handle such machines by the in-charge of the electrical section but he violated that order on 11th July 1963 and handled some machineries without the permission of the in-charge. The evidence of the in-charge O. P. W. 1. Shri N. Basak, is that on 11th July 1963 Madan opened some machines, grinding and drilling and Shri Basak found that the armature of the two machines were spoiled. The amplifier set was also damaged. His evidence further is that he reported it to Shri Charls Chakraborty who was in-charge of Thakurpukur factory where Madan used to work in the electrical department. So the entire story was brought to the notice of Shri Chakraborty on that very day. O. P. W. 2 Shri Noor Ali was examined to say that Madan opened the drilling and grinding machines and spoiled the armature and some other articles were missing. Now I will come to the evidence of O. P. W. 3, Shri Charls Chakraborty. His evidence is that on 11th July 1963 Shri Basak reported to him in the forenoon that some machines were damaged by Madan Halder. He made an enquiry in the absence of Madan and found the armature of the grinding machine damaged and also noted some other damages. According to him a memo, was issued on 11th July 1963. I will at once turn to the memo, Ext. A. It was issued by Shri Chakraborty after he had received a full report of the damage done by the workmen, but the report will ecleanly show that there was no mention of any damage done to any machines by the workman. This was issued directly to the workman and it is expected to contain all the particulars of the charge and at least the fact of damage to machineries which is the all important matter. Ext. A states that the conduct of Madan was objectionable and that he was instructed not to open any machinery but he violated that order and that he quarrelled with his departmental in-charge. The note is silent on the point of damage to any machinery which is the subject matter of charge-sheet issued two months after. This very circumstance would show that the management bolstered up a false story of damage to machinery at a subsequent stage. If there was any damage to machinery it would have found place in the letter Ext. A Charls Chakraborty endeavoured to make up matters by proving another letter Ext. A (1), dated 26th of July 1963 wherein he admits that he got report of damage on that very day but he was sorry he kept it under the table pad and forgot to send the report to the Accountant Secretary. This note written by Shri Charls Chakravorty to Accountant Secretary will show that there had been a report either from Shri Basak or prepared by himself which was kept on his table pad but this report was sent to the Accountant Secretary much later i.e. on 26th July 1963. That report has not seen the light of the day. It has not been filed before the Tribunal. The existence of such a report is also challenged. This shows that Ext. (1) is an unsuccessful attempt to patch up at a subsequent stage. The charge of damage is a false one and the company attempt to support it by fabricating documents. The Union's case is that Madan applied for annual leave with wages on 15th July 1963. The application is Ext. N (5). Though it is not dated still both parties admitted that it is dated 15th July 1963. Leave was to commence from 31st July 1963 for 22 days. The leave application was in a particular proforma and the company received it admittedly. It is significant to note that the damage to property were alleged to have been committed on 11th July 1963 but the company remained silent. This application for annual leave was not liked by the company and accepted in good grace. A copy of the application was sent to the Chief Inspector of Factories. The company's attitude towards this leave application was positively hostile. This will appear from Ext. L. The company got this memo. Ext. L signed by Madan Halder. The memo. was written by an employee of the company & Madan simply signed it. It is dated 17th July 1963. In this note Madan states that the registered application for leave which he submitted was at the instigation of other persons and that he withdrew that application. He also apologised to the company for having committed the offence and gave an undertaking that he would thereafter continue to serve the company in all good spirit and he would not do anything detrimental to the interest of the company. This is the purport of the letter. The evidence of Shri Guha, Accountant

Secretary before whom this writing was given should be looked into in this connection. Ext. L was written by Shri B. K. Sen of the office of Shri Guha. Shri Guha states that Madan came to him (it is more probable that Madan was called for the purpose) one day and he asked Madan as to why he sent a copy of appliation to Chief Inspector. Madan regretted the action and added that this was done at the instigation of the Union. Madan was asked to sign the written memo. Ext. L and he signed it. It is true that Madan was not examined in this case but the note itself will speak out very loudly the fact that the management was outraged by the application of leave with wages and the management took exception to the same and under pressure of the management Madan withdrew his application for leave. This shows at least the attitude of the management towards the application for leave. It is a hostile attitude. Thereafter Madan wrote a letter Ext. N (7) on 23rd July 1963 which gives out the whole story. He discloses the fact that he was injured on 12th July 1963 in the course of employment and that he went to the factory on 13th July 1963 asking for medical help. He suffered injury in the left foot. 14th was a Sunday. He reported to the factory on 15th and 16th July 1963. On 16th July he was called from his residence. On 17th July he saw the Accountant Secretary. On that day the letter Ext. A, dated 11th July 1963, was made over to him. He signed the document on that day before Accountant Secretary and he was told that he was granted 10 days' leave. He did not know the contents of the letter. On 22nd July 1963 he was called at the factory for drawing his wages. All the facts were stated in his letter. On receipt of this letter the Accountant Secretary addressed a letter Ext. K to Madan on 25th July 1963 charging Madan that he was absenting without information or sanctioned leave with effect from 15th July 1963. He was asked to show cause. In reply to the above letter Madan denied the charge of absence from 15th July 1963 and reiterated the stand which he took in his letter, dated 23rd July 1963, already referred to. He further added that he went to report for with a fit certificate on 30th July 1963 at the Behala Factory. That letter is Ext. N6, dated 31st July 1963. I have already referred to all the correspondence to show how the company moved in the matter. With regard to the charge mentioned in clause(c) I have already discussed the evidence which shows that the company did not disclose the fact of damage to property in the note issued to the workmen on the occurrence, namely, 11th July 1963. The story of damage was introduced for the first time in the charge-sheet on 13 i.e. long after the incident. This very circumstances show that the story of damage is false. It was invented the purpose of penalising the workman. With regard to the other two charges it in respect of absence without leave from 15th July 1963 and giving out a false story of injury. The management has produced the accident register to show that there was no report of the injury sustained by the workman on 12th July 1963 as alleged by the workman. The accident register is maintained by the management and unless there is a case of serious accident the management may not care to enter the same in it. If a labourer sustained an injury in the foot it may not find place in the accident register. It is significant to note that it was the workman who intimated all about the injury in the letter Ext. N (7), dated 23rd July 1963. If the workman was absent from 15th July 1963 without leave the company would have taken steps against him earlier, and would not have waited for receipt of the letter from the workman. The workman alleged about an injury in his foot and further explained his absence owing to the said injury. If the company considered that it was not an employment injury but it was an injury suffered in any other manner, it was open to the company not to grant him leave under the Factories Act but the workman would have been entitled to some other leave. The workman admits his absence but has taken the plea of injury. This is a quite plausible plea. I cannot say that the story of injury is a false one. From the conduct of the management and circumstances to which I have referred, the company was out to victimise the workman and I have already given my comments with regards to the most important charge, i.e. charge of causing of damage to certain machinery of the company. If that charge is false, then the major charge against the workman fails and the cumulative punishment of dismissal which follows from the three should also be held to be without any substantial foundation. The absence of the workman is not without leave or intimation. The workman was called to the head office on 17th July 1963 and an undertaking was taken from him in Ext. L which I have thoroughly analised. He intimated the fact of absence by his letter, dated 23rd of July 1963. His absence cannot therefore be without intimation, as alleged in the charge-sheet. The management resorted to framing charges against the workmen, being outraged by the application for annual leave with wages. In the circumstances I have elaborately discussed, it is a case of victimisation and unfair labour practice. The action of the management is not at all bona fide and charges were framed with the calculated design of dismissing the workman. I hold accordingly that dismissal of Shri Madan Halder is not justified. He is entitled to reinstatement and back wages. He is also entitled to the benefit of increase in wages which have been earned by his fellow workers in the same department doing the same type of work.

In conclusion, my award is that the dismissal of the three workmen, viz., Sarbasri Manik Karar, Kamal Patra and Madan Halder is not justified and they are entitled to reinstatement with back wages with the benefit of increased wages which is enjoyed by their fellow-men in the same department. This award is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,

Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
31-8-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

istered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4083-I.R./IR/10L-149(A)/64. — 17th Sep-ber 1965.—Whereas under the Government of st Bengal, Labour Department, order No. 3537-I./IR/10L-97/62, dated the 6th August 1962, as ended (hereinafter referred to as the said order), industrial dispute between the employers of the gineering establishments mentioned in list I of said order and represented by themselves or by organisations mentioned in list II of the said der on the one hand and their workmen presented by the trade unions mentioned in list I of the said order, on the other, regarding the ues mentioned in the said order, being matters ecified in the Third Schedule to the Industrial sputes Act, 1947 (XIV of 1947), was referred to e Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings fore the said Industrial Tribunal Shri Hukum and Agarwal, a workman of Messrs. Shree Hanu-an Industries 65/A, G. T. Road, Lillooah, owrah, one of the Companies involved in the said sputes, made a complaint in writing to the said dustrial Tribunal against the said company leging that the said company had discharged the id workman concerned in such dispute;

And whereas in exercise of the powers conferred section 33A of the Industrial Disputes Act, 1947 XIV of 1947), the said Industrial Tribunal has djudicated upon the said complaint and submitted s award to the State Government;

Now, therefore, in pursuance of the provisions of ction 17 of the Industrial Disputes Act, 1947 XIV of 1947), the Governor is pleased hereby to ublish the said award as shown in the annexure reto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act by Shri Hukum Chand Agarwal, Jajodia Garden, H. Block, Room No. 11 (1st floor), 39 G. T. Road, Lillooah, Howrah, against Messrs. Shree Hanuman Industries, 65/A G. T. Road, Lillooah, Howrah. (Case No. 23/64 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act made by Shri Hukum Chand Agarwal, a workman of the Company O.P., Messrs. Shree Hanuman Industries, complaining of his alleged illegal and wrongful discharge from service in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government order No. 3537-IR, dated 6th August 1962.

After service of notice of the application upon the Company O.P., it appeared and filed its written statement after necessary preliminary proceedings and some adjournments taken by the parties, the case was finally fixed for hearing on 30th August 1965. On that date, neither party appeared and no step was taken. The Tribunal suo motu adjourned the case to 6th September 1965 in order to give the

parties another opportunity to appear and participate in the hearing. But, on 6th September 1965 also, there was no appearance by either party and no step was taken. The absence of both parties on two successive dates of hearing clearly indicates that neither party is keen on and interested in adjudication of the dispute covered by the application under section 33A and they have given up the dispute. Accordingly, the case is to be disposed of by a 'no dispute' award on the basis that the dispute has ceased to exist.

In the result, I make a 'no dispute' award in the case.

S. K. RAY, Judge,

Seventh Industrial Tribunal.
7-9-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4042-I.R.-IR 8L-23/63 — 13th September 1965. Whereas under the Government of West Bengal, Labour Department, order No. 5867-I.R.-IR/8L-14(C)/61, dated the 7th October 1961, read with its corrigendum No. 7816-I.R./IR/8L-14(C)/61, dated the 16th December, 1961, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24 and their workmen represented by Garden Reach Textile Workers' Union, Q-47, Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Parashnath, a workman, of the said company, made a complaint in writing to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Parashnath, of R16 Carden Reach Road, Calcutta-24, an employee of Messrs. Kesoram Industries & Cotton Mills 42 Carden Reach Road, Calcutta-24, against the aforesaid company in connection with C.O. No. 5867-IR, dated 7th October 1961. (Case No. 68 of 1963 under section 33A).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act. The workman Parashnat complained that he was victimised by dismissal violation of the provisions of section 33 of the Industrial Disputes Act on 21st May 1963. The petition was objected to by the company. On 26 August 1965 both parties filed a joint petition signe by Shri Singh, Factory Manager on behalf of the company and on behalf of the workman by h representative Shri A. Sen. In the joint petition was stated that the workman would report for du and there would be a no dispute award. The peri of absence of the workman would be treated without wages without affecting his continuity service. A 'no dispute' award is accordingly mad

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARY
Judge,
Second Industrial Tribun
28-8-65

By order of the Governor

S. C. MUKHERJEE, Asst. Sec

NOTIFICATION

No. 4056-I.R./IR/11L-291/58. — 15th Septe ber 1965.—The following corrections of cleric mistake and error which under rule 27 of the We Bengal Industrial Disputes Rules, 1958, the Labo Court referred to in order No. 2174-I.R./IR/11 291/58, dated the 15th June 1965, has made in h award as shown in the annexure to the said orde is hereby published with reference to section 17 the Industrial Disputes Act, 1947 (XIV of 1947).

Corrections

1. In the said award for the words "Mess R. K. Chatterjee and sons (Private" occurring at line 10 from the top of the le hand column at page 609 of the "Calcut Gazette," Part IC, dated 8th July 1965, re "Messrs. R. K. Chatterjee and So (Private) Limited";

In the said award for "Rs. 9,200" occurri at line 29 from the top of the left ha column at page 611 of the said Gazette re "Rs. 2,200."

By order of the Governor.

S. C. MUKHERJEE, Asst. Sec

ORDERS

No. 4073-I.R. IR/8L-11/62.—16th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 7089-I.R./IR/8L-11/62, dated the 19th December 1962, the industrial dispute between Messrs. Bangadaya Cotton Mills Ltd., P.O. Panihati, district 24-Parganas and their workmen represented by Bangadaya Cotton Mills Mazdoor Union, Elias Road, Agarpara, P.O. Kamarhatty, district 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bangadaya Cotton Mills Ltd., P.O. Panihati, district 24-Parganas and their workmen represented by Bangadaya Cotton Mills Mazdoor Union, Elias Road, Agarpara, P.O. Kamarhatty, district 24-Parganas. (Case No. VIII-213/62.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal

For the Union : Shri Nikhil Roy, Advocate

For the Company : Shri P. K. Sanyal, Advocate, assisted by Shri T. P. Chatterjee, Advocate.

AWARD

The above dispute over the issue specified in the order of reference and re-produced below was referred for adjudication to this Tribunal by Government of West Bengal, Labour Department order No. 7089-I.R./IR/8L-11/62, dated the 19th December 1962.

Issue

Are the employees entitled to any profit and/or customary bonus for the years ending 31st March 1961 and 31st March 1962? If so, at what rate and on what basis?

After service of notices upon the parties, they appeared before the Tribunal and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments taken by the parties, including some adjournments for effecting an amicable settlement of the dispute, the case was finally fixed for hearing on 4th September 1965. On that date, the parties' representatives, Shri N. Roy, Advocate for the concerned Union, and Shri P. K. Sanyal, Advocate, with Shri T. P. Chatterjee, Advocate for the Company, appeared before the Tribunal and intimated that after difficult and protracted negotiations, the parties had ultimately succeeded in reaching a compromise in respect of the dispute under reference and they filed a joint petition setting out the terms upon which the dispute covered by the issue under reference had been amicably settled.

I have considered the terms of compromise. These appear to be quite fair and lawful. It is to be noted that the issue relates to profit and/or customary bonus for the years ending 31st March 1961 and 31st March 1962. The bonus for the year 1962 comes under the purview of the recent bonus ordinance. I find from the terms of settlement that the dispute relating to bonus for this year has been settled by providing for a production bonus in lieu of profit bonus and this settlement is in no way repugnant to the provisions of the new ordinance and so, it may be accepted and acted upon. The bonus for the year 1961 does not fall within the purview of the bonus ordinance and the parties are free to make any amicably settlement in respect of this dispute. The terms of settlement in respect of this dispute as embodied in the joint petition appears to me to be quite fair and reasonable. I am satisfied that there has been a bona fide settlement of the entire dispute between the parties upon the terms set out in the joint petition. According, I would make a compromise award in terms of the joint petition, as prayed for.

In the result, I make a compromise award in terms of the joint petition filed by the parties on 4th September 1965, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge,

Seventh Industrial Tribunal.
8-9-65

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, order No. 7089-I.R./IR/8D-11/62, dated the 19th December 1962

And

In the matter of an Industrial Dispute

Between

Messrs Bangadaya Cotton Mills Ltd.

And

Their workmen represented by Bangadaya Cotton Mills Majdoor Union.

The humble petition of Messrs. Bangadaya Cotton Mills Ltd. and their workmen represented by Bangadaya Cotton Mills Mazdoor Union.

Most respectfully sheweth:—

1. That by the abovementioned order an industrial dispute between Messrs Bangadaya Cotton

Mills Ltd. and their workmen represented by the Bangadaya Cotton Mills Mazdoor Union the petitioners abovenamed were referred for adjudication to this Tribunal and the issue has been framed in the following terms:

1. Are the employees entitled to any profit and/or customary bonus for the years ending 31st March 1961 and 31st March 1962? If so, at what rate and on what basis?

2. That your petitioners viz., the parties hereto have hereby agreed to settle the workmen's claims for bonus in the following manner, namely,—

(a) Your petitioners Messrs. Bangadaya Cotton Mills Ltd., shall pay and each of your petitioners workmen abovenamed shall accept in full and final settlement of the claim for bonus for the year ending March 1961 an ex-gratia payment of a sum of Rs. 17 (Rupees seventeen only) and one pair of dhoti in addition thereto.

(b) It is also hereby settled by and between the parties hereto that for the years ending 31st March 1962 to 31st March 1964 payment of annual bonus shall be made as linked with production in lieu of profits on the following basis, namely:—

(i) for production of yarn up to 4½ lacs lbs. and cloth up to 42 lacs yards Rs. 27 to each workman.

(ii) for production of yarn above 4½ lacs lbs. and cloth 42 lacs yards Rs. 31 to each workman.

(c) That besides the abovementioned agreement for payment of annual bonus linked with production in lieu of profits your petitioner Messrs. Bangadaya Cotton Mills Ltd., shall make an ex-gratia gift of one pair of dhoti to each workman in respect of the said years ending 1962 to 1964 taken together.

(d) That the above terms of settlement under the above agreement for the years ending 31st March 1961 and 31st March 1962 shall form part of the award that will be passed in the above matter and that the remaining terms of settlement shall be binding between the parties as the terms of an agreement entered into by and between them.

(e) That your petitioner workmen abovenamed shall have no further claims in respect of any kind of bonus against your petitioner Messrs. Bangadaya Cotton Mills Ltd., for the year ending 31st March 1961 to 31st March 1964.

Your petitioners therefore humbly pray that the above matter may be disposed for on the above terms.

And your petitioners are in duty bound shall ever pray.

Bangadaya Cotton Mills Ltd.
Nagendra Mohan Dutta,
Mill Manager
4-9-65.

Workmen of M/s. Bangadaya Cotton Mills Ltd. represented by Bangadaya Cotton Mills Mazdoor Union by—

Gopal Chandra Bhattacharjee,
Secretary, 4-9-65.

T. P. Chatterjee,
Adv./Co. 4-9-6.

Nikhil R. Roy,
Advocate, 4-9-65.

S. K. RAY,
Judge, Seventh Industrial Tribunal
8-9-1965

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4081-I.R./IR/11L-62(A)/64. 17th September 1965. Whereas under the Government of West Bengal, Labour Department, order No. 1709-I.R. IR/11L-62(A)/64, dated the 2nd May 1964, the industrial dispute between Messrs. Jardine Henderson Limited, 4, Clive Row, Calcutta and their workmen represented by Jardine Henderson, Triton & Atlas Employees' Association, 23A Netaji Subhas Road, Top Floor, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. Jardine Henderson Limited, 4 Clive Row, Calcutta and their workmen represented by Jardine Henderson, Triton & Atlas Employees' Association. 23A Netaji Subhas Road, Top Floor, Calcutta. (Case No. VIII-121/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

the Union : Shri Patit Paban Pathak.
the Company : Shri J. K. Ghosh, Advocate of Messrs. Orr, Dignam & Co., Solicitors.

AWARD

By order No. 1709-I.R./IR/111-62(A)/64, dated e 2nd May 1964, the Government of West ngal, in the Labour Department, referred under ction 10 of the Industrial Disputes Act, 1947, e industrial dispute between Messrs. Jardine enderson Limited, 4 Clive Row, Calcutta and en workmen represented by Jardine Hender-n, Triton & Atlas Employees' Associattion, A Netaji Subhas Road, Top Floor, Calcutta, garding the matter specified in the Schedule, to e Third Industrial Tribunal, constituted under ction 7A of the Industrial Disputes Act, by noti-ation No. 808-I.R./IR/3A-2/57, dated the 11th arch 1957, for adjudication.

Issue

Whether the termination of service of Shri Rabindranath Sur is justified? To what relief, if any, is he entitled?

This is a reference under section 10 of the dustrial Disputes Act, 1947, made by the bour Department of the Government of West ngal, for adjudication of an industrial dispute isting between Messrs. Jardine Henderson mited, 4 Clive Row, Calcutta (hereinafter be erred to as the company) and their workmen resented by Jardine Henderson, Triton & Atlas ployees' Association, 23A Netaji Subhas ad, Top Floor, Calcutta (hereinafter be referred as the Association).

Immediately after receipt of the reference tices were issued to both the parties who peared and filed their written statements. After mpletion of the intermediate steps by the parties, e case was ready for hearing. When the case s taken up for hearing the parties negotiated amicable settlement. They partially succeed-and left certain minor points of difference to e discretion of the tribunal.

The short case of the union is that Shri bindranath Sur was employed by the company a typist by a letter of appointment, dated 3rd rch 1953. He was confirmed in that job after the iod of probation of six months was over and he s doing his work satisfactorily till he had an ack of T.B. in May 1959. On that ground he s unable to attend to his duties and was granted the company leave with pay for a little over o years. Thereafter his service was suddenly minated by the company with effect from 31st tober 1961. The said workman was subse-ently on 22nd January 1962 declared fit by the M.O., Mayor's Chest Clinic, but the company refused to reconsider the order of termination of his service in the light of the subsequent medical report. Hence the dispute was raised.

The company in its written statement has admitted the service of the concerned workman Rabindranath Sur as a typist till the date of termination of his service for reasons stated in the letter of termination, dated 25th October 1961. The company's contention is that the said workman was granted leave with pay for two years four months as he was suffering from T.B. He was not declared medically fit even after long leave of more than 2 years. So, his service had to be terminated. There was no other motive for terminating his services. Union's allegations have been denied by the company.

Decision

As I have observed, parties were anxious to settle the dispute amicably. They discussed the matter threadbare but they could not successfully settled the dispute completely. They agreed on the whole that the concerned workman Shri Sur be given fresh employment as soon as suitable vacancy occurs. But the union could not agree as to the unlimited and uncertain time when such a vacancy would occur. Therefore, both parties agreed to leave the matter to be decided by the tribunal as to the time limit for giving employment to the concerned workman. The company terminated the service of the workman after granting him leave with full pay for two years 4 months as he was till then found medically unfit to resume his duties. Subsequently, however, after a few months he has been found in a fit state of health. Therefore, the company has agreed to give him fresh employment. After careful consideration I came to the conclusion that about 3 months time will be the reasonable period within which the company should offer him a suitable employment carrying the same wages and D.A. that the workman was drawing at the time of termination of his service. To be precise, I say that the company should offer him a suitable employment with total remuneration not less than what he was actually getting at the time of termination of his service by the company before the Christmas Day of this year (1965).

Another point was raised by the union but the learned representative of the company could not agree to that without consultation with the management. So, both parties agreed to be bound by the decision of the tribunal on this point as well. The union pressed for consideration of the past service period of the workmen in the matter of calculating his gratuity, or any other benefit to which any other employee of the company of that particular category is ordinarily entitled. Admittedly the workman rendered satisfactory services to the company since his appointment by letter, dated 3rd March 1953 (Annexure A to the union's written statement). He was confirmed by the company after the period of probation was over. His service was terminated by the company with effect from 31st October 1961. (Vide Annexure E to the union's written statement). This is not disputed. Prior to the termination of

his service he was granted leave with full pay for a period of about 2 years and 4 months i.e. from 20th May 1959 up to the date of termination of his service. So, the workman actually rendered useful service to the company for nearly six years. There is nothing to show that he was guilty of any misconduct during the said period. Therefore, in consideration of his good service to the company for such a long period of nearly six years, I direct the said period of his service be counted for the purpose of calculating compensation, if any, gratuity or any other financial benefits to which an employee of his category is entitled in accordance with the service rules or standing orders of the company.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
9-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4089-I.R./IR/14L-2(A)/64.—17th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3623-I.R./IR/14L-14/60, dated the 19th July 1960, read with its corrigendum No. 509-IR/IR/14L-14/60, dated 6th February 1962, the industrial dispute between the Municipalities in West Bengal mentioned in the list attached to the said order represented by the West Bengal Municipal Association, C-55 College Street Market, Calcutta-12 and their workmen represented by West Bengal Municipal Employees Federation, Dr. Meghnath Saha Road, Asansol, Burdwan; Hooghly District Municipal Workers Union, 346 G.T. Road, Belur, Howrah and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhar, G.T. Road, Chandernagore, Hooghly; regarding the issue mentioned in the said order, being a matter specified in the Second and Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Manmatha Nath Ghosh, an employee of the Santipur Municipality made a complaint in writting to the said Industrial Tribunal against the said Santipur Municipality alleging that the said Municipality had altered to the prejudice of the said workmen, the conditions of service applicable to him immediately before the commencement of the said proceedings;

Now whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provi of section 17 of the Industrial Disputes Act, (XIV of 1947), the Governor is pleased herel publish the said award as shown in the anne hereto.

ANNEXURE

In the matter of a complaint under section Industrial Disputes Act, by Shri Manm Nath Ghosh, an employee of Santipur Mu pality, care of Shri Bala[illegible]jee, LL General Secretary, West Bengal Muni Employees' Federation, 213KL T Quarters, Asansol, against the Commissio of Santipur Municipality, district Na (Case No. 12 of 1964, under section 33A)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

For the Complaint : Shri Bajai Chatterjee, L

For the Municipality : Shri S. Roy, Advocate

Award

This proceeding arises out of an applica under section 33A, Industrial Disputes Act, by Shri Manmatha Nath Ghosh, an employee Santipur Municipality, complaining that Municipality illegally, unjust[illegible] and vindictiv took the decision of dismissing him from ser at a meeting of the Commissioners, dated March 1963 and communicated the said decisio him through the Vice-Chairman by a letter, d 1st April 1963, and thereafter he made sev approaches for reinstatement in service without effect and this action on the part of the Mu pality was unjust, unfair and vindictive, and also a clear violation of the principles of nat justice. It is also faintly complained that Municipality illegally, unjustly and vindictiv altered his conditions of service by transferr him from the post of Law Clerk to that of Con vancy Sub-overseer by an order, dated December 1962. The aforesaid specific compla are set forth in paragraphs 14 to 16 of the appl tion. The previous paragraphs of the applicat contain statements of some background fa which are mostly undisputed. The pres application has been made because the decision his dismissal from service was taken and alleged alteration in the conditions of service w effected during the pendency of the adjudicat proceedings of another dispute between t Municipality and its workmen, referred to t Tribunal by G.O. No. 3623-IR. dated 19th J 1960.

The Municipality has filed a long written sta ment in reply to the almost equally long appli tion of the applicant. The most precise and re vant contention of the Municipality is that at t meeting of the Commissioners held on 23rd Mar 1963, there was no decision for dismissal of t applicant, but by the resolution, it was decid that he should be asked to show cause why should not be dismissed from service and as th was no actual dismissal of the applicant, th application under section 33A against his alleg dismissal is not maintainable. With regard t

the other complaint about alteration in the conditions of service, the specific contention of the Municipality is that there was no change in the conditions of his service by his transfer from the post of Law Clerk to that of Conservancy Sub-overseer.

After having broadly outlined the relevant specific complaints and the relevant specific replies to the complaints, I proceed at once to discuss the relevant facts and circumstances of the case for the purpose of decision of the two precise complaints and in course of these discussions, all the material and relevant facts will be recorded.

It is an undisputed position that by an order of the Vice-Chairman, dated 31st December 1962 (Ext. A), he was transferred from the post of Law Clerk to that of Conservancy Sub-overseer with effect from 3rd January 1963. It is also undisputed that he joined as C.S.O. on 3rd January 1963 without raising any objection about alteration in the conditions of his service. There is absolutely no evidence before me to prove that there was any prejudice change in his emoluments by his transfer from the post of Law Clerk to that of S.C.O. or that such a transfer was unwarranted, irregular, unfair or vindictive. In view of this position, I have no hesitation to reject at once his complaint that the service conditions of the applicant were altered by his transfer from the post of Law Clerk to that of Conservancy Sub-overseer.

It is further to be noted that after having joined as C.S.O. on 3rd January 1963, he submitted an application for leave on 4th January 1963 on medical certificate but without any medical certificate (Ext. O) and the Municipality, by its letter of the same date, informed him that no leave could be granted till alternative arrangements were made (vide Ext. 1). After this, the applicant made another application for leave with a medical certificate, dated 5th January 1963 (Ext. B). This application was considered at a meeting of the Commissioners of the same date and the decision was that he must join his duties as C.S.O. by 11th January 1963 (Ext. N). It appears that he ceased to work after making the first aplication for leave on 4th January 1963. On 9th January 1963 the applicant made another application for leave with a medical certificate from some private medical practitioner (vide Exts. 2 and 2(a), but the Municipality did not accept the medical certificate as sufficient and asked him to produce a medical certificate from the District Medical Officer or Chief Medical Officer of Health, Nadia, by a letter, dated 12th January 1963 (Ext. N). No certificate from any of the aforesaid Medical Officers was produced by the workmen, but he continued to be absent from duty. Finally, he reported back for duty on 4th February 1963. The fact of his rejoining his duties on 4th February 1963 must be taken to mean that he did not consider it proper to flout the Municipality's directions any longer and accepted the Municipality's directions to rejoin his duties. On 6th February 1963, the Conservancy Overseer, his immediate superior officer, made a report against him stating that though he rejoined his duties formally on 4th February 1963, he did not actually do any work (vide Ext. L). Inspite of the clear report, the Municipality did not take any drastic disciplinary action, but by a resolution of the Commissioners, dated 6th February 1963, he was asked to join his work immediately and was informed that if he defaulted in joining his work, disciplinary action would be taken (vide Ext. K). After this, on 7th February 1963, he again applied for leave on medical grounds without medical certificate (Ext. 1), but he was immediately told by a letter of the same date that his leave application had been ordered to be placed before a meeting of the Commisioners and he should join his duties immediately, failing which action would be taken against him (vide Ext. 3). He did not, however, join his duties. By a letter, dated 12th February 1963, he was again asked to join immediately (Ext. H). He did not, however, join his duties and next he made another application for leave, dated 4th March 1963, from Durgapur with a medical certificate (Ext. 4), but this application was rejected and he was asked by the Vice-Chairman to join immediately. As before, he did not join his duties. After all this, the Commissioners at a meeting held on 23rd March 1963, passed a resolution for asking the applicant to show cause why he should not be dismissed from service for repeatedly disobeying the orders of the Commissioners and the executive officers and causing dislocation in municipal work (Ext. J). This direction was communicated to him by letter of the Vice-Chairman, dated 1st April 1963 (Ext. 6). On receipt of this letter the applicant wrote a letter to the Vice-Chairman, dated 4th April 1963 (Ext. E), intimating his willingness to rejoin his duties, but the Municipality, by its letter, dated 16th April 1963 (Ext. D), informed him that in view of his previous conduct, he might be allowed to join his duties if he produced a medical certificate of fitness. This action of the Municipality has been strongly condemned as unjust, unfair and vindictive by the representative of the workmen before me. After having regard to all the aforesaid background facts and circumstances, I cannot say that the Municipality acted without reasonable justification and bona fide in asking for a medical certificate of fitness when he wanted to rejoin his duties after having absented himself from duty for a pretty long time without any sactioned leave on grounds of illness. After this, the applicant's case is that he actually came to join his duties on 10th May 1963 with a letter and a medical certificate of fitness [(Exts. 7 and 7(a)], but he was not allowed to rejoin his duties. His evidence is that he approached the Head Clerk, Shri Amal Biswas, with the letter and the medical certificate, but Shri Biswas did not allow him to join. The Municipality has totally denied that he came to join his duties on 10th May 1963 but was not allowed to join. Shri Amal Biswas has given evidence on behalf of the Municipality (O. P. W. 1) and has stated that on 10th May 1963, he was not Head Clerk of Santipur Municipality and in fact he was not an employee of that Municipality and he joined that Municipality as Head Clerk for the first time on 4th December 1963. In support of this, he has produced his Municipal Service Book (Ext. P), which shows that he for the first time joined the service of this Municipality as Head Clerk on 4th December 1963. I see

no reason to disbelieve his statement and as between the conflicting statements of the applicant (P.W. 1) and this witness on this point, I prefer to believe the evidence of this witness. I hold, therefore, that it is not true that he actually came to join on 10th May 1963 but was not allowed to join. No doubt, he wrote a letter, dated 3rd June 1963 (Ext. 8), to the Chairman stating that he had filed an application for permission to rejoin his duties on 10th May 1963 but had not received any reply to that application. But, this cannot necessarily prove that he actually came to join on 10th May 1963. The fact remains, therefore, that after having reported back for duty on 4th February 1963, he actually did not do any work and his immediate superior officer, the Conservancy Overseer, having made such a report against him, he was asked to join his work immediately and then he made an application for leave on 7th February 1963 but was again asked to join immediately but he renewed his application for leave and he did not actually rejoin his duties and under these circumstances, the resolution of the Commissioners, dated 23rd March 1963, for asking him to show cause why he should not be dismissed was passed and this was communicated to him by the Vice-Chairman's letter, dated 1st April 1963, and the matter stands there but there has been no actual and final dismissal of the workman from service. The resolution of the Municipal Commissioners, dated 23rd March 1963, may quite reasonably and legally be constructed as a direction for issuing a charge-sheet against him proposing the punishment of dismissal for his previous disobedience of the orders of the Commissioners and the executives in the matter of his leave applications and it cannot certainly be construed as a final and effective order of dismissal. The correct legal position is that there is no legal and effective order of dismissal against him, though there is a direction for issue of charge-sheet section 33A, Industrial Disputes Act, unless there section 33A Industrial Disputes Act unless there has been actual and effective dismissal. That element is absolutely wanting in the present case. I have already indicate, above that it has not been proved that he really came to rejoin his duties on 10th May 1963 but was not allowed to rejoin his duties. So, he cannot also contend that the Municipality's refusal to permit him to rejoin his duties on 10th May 1963 amounted to his dismissal or removal from service for some misconduct without any enquiry according to the principles of natural justice. It necessarily follows that whatever other remedies may be open to him upon the facts found above, he is not entitled to maintain the present complaint under section 33A, Industrial Disputes Act, which can apply only when there is a dismissal for misconduct in contravention of a relevant provision of section 33. Here, the relevant provision of section 33 must be section 33(2)(b). But, as I have found that he was not actually and effectively dismissed by the Commissioners' resolution, dated 23rd March 1963, there can be no question of his dismissal in contravention of the provisions of section 33(2)(b), Industrial Disputes Act.

I have already disposed of the other complain regarding alteration in the conditions of hi service by transferring him from the post of Law Clerk to that of Conservancy Sub-overseer and have rejected that complaint.

It was lastly contended before me by the representative of the applicant that he has not receive any wages for the period during which he was making applications for leave. That is a matter which cannot be considered within the scope of the present application under section 33A, Industrial Disputes Act, and in fact, no such specific complaint is to be found in his application. His prayer in the application is for an award directing the Municipality to reinstate him in service as Law Clerk with retrospective effect paying full back wages for the relevant period as on earned leave. So, the claim for wages is nothing but ancillary to the prayer for reinstatement. Since there can be no question of reinstatement because it has been held that he has not yet been finally and effectively dismissed, no question of payment of back wages can arise. As this application does not fall strictly within the scope of section 33A, it cannot lie simply for recovery of arrear wages, if any.

On all the above decisions, this complaint under section 33A must fail. Accordingly, I dismiss the application on contest.

This is my award.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
3-8-1965.

By order of the Governor,
The 3rd August 1965.
S. C. MUKHERJEE, Asst. Secy.

No. 4069-I.R./IR/10L-31(A)/62.—16th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1661-I.R./IR/10L-31(A)/62, dated the 10th May 1962, the industrial dispute between Messrs. Krishnalal Thirani and Co. Ltd., 125 B.T. Road, Calcutta-35 and their workmen represented by the Krishnalal Thirani and Co. Employees' Union, 7/B, Rani Rashmoni Road, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute between Messrs. Krishnalal Thirani and Co. Ltd., 125 B.T. Road, Calcutta-35 and their workmen represented by the Krishnalal Thirani and Co. Employees' Union, 7/B Rani Rashmani Road, Calcutta. (Government order No. 1661-IR, dated 10th May 1962.) (VIII 87/62.)

ORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

R. BHATTACHARYA, M.A., L.L.B. Judge,

Fourth Industrial Tribunal.

the Union: Shri J. Pandey.

the Company: Shri K. K. Moitra, Advocate.

ie Government of West Bengal by its Labour rtment order No. 1661-I.R./IR/10L-31(A)/ lated the 10th May 1962, referred this dispute een Messrs. Krishnalal Thirani and Co. Ltd., einafter described as the Company), 125 B.T. l, Calcutta-25 and their workmen represented he Krishnalal Thirani and Co. Employees' n (hereinafter referred to as the Union), Rani Rashmani Road, Calcutta, to this Tri- l under section 10 of the Industrial Disputes for adjudication of the following issue:

Whether refusal of employment to the workmen mentioned in the list attached is justified? To what relief, if any, are they entitled?

of the attached list referred to in the issue een marked Annexure 'A' to this award.

the written statement the case of the union, ort, is that the union has been all along fight- with the company for the legitimate claims of workmen but the company has been always g mala fide and doing great injustice. On August 1961, the company collected about nen from outside and kept them inside the ry. These men attacked the workmen and g the assault by these outsiders one of the men died on the spot and many of the work- received serious injuries. On the complaint e Manager of the factory the police arrested orkers. These workers after being released the custody of police and after the lifting of estrictions came to join their duties but they told that they had been served with charge- . Some of the workers were refused employ- after the incident of 2nd August 1961. The te case of the union at page 7 of the written ment is that the refusal of employment was on allegations of misconduct and that such l amounted to dismissal. It has been alleg- the union that the dismissal was affected ut charge-sheet, enquiry and without offering pportunity of defence and explanation to the ien. It has been clearly stated in the written statement that the dismissal was arbitrary and in violation of principles of natural justice. The prayer of the union is that the workers mentioned in the order of reference may be reinstated in service with all back wages.

The company has also filed written statement and stated its case. It has been alleged that the order of reference is illegal, that the union has no locus standi to represent the workmen of the company, that the present dispute is not an industrial dispute, that the Tribunal has no jurisdiction to decide the dispute in question, that the story of alleged refusal of employment is not correct and that on the pleadings of the union no case has been made out. Besides these preliminary points, the company has mentioned some facts. It has been alleged that at the instigation of the Secretary of the Union the workers of the company and some outsiders started a riot on 2nd August 1961, inside the factory. During that riot the Head Durwan of the company and a new would be recruit were killed and the General Manager received serious injury and some other members of the Watch & Ward staff received injuries of various description. A criminal case was started and some workers were convicted. About 70 or 75 workers of the factory were involved in the riot. Police arrested about 50 workers and some 10 others of the workers absconded. On 3rd August 1961, the company prepared charge-sheets against the workers who participated in the riot but in spite of various attempts made by the company on different dates, the charge-sheets could not be served upon 58 persons. The charge-sheeted persons refused charge-sheets. The union also refused to accept the charge-sheets on behalf of the workmen. When it was clear that the charge-sheeted persons would not accept the charge-sheets, the company arranged for holding enquiries and the charge-sheeted workers were asked to attend the enquiry through letters. The workmen, however, did not take part in the enquiries in spite of notice. The enquiries were made ex-parte. The conciliation officer suggested to the company for sending the charge-sheets to the delinquents through him and the company complied with that direction. But in the meantime the Government made the reference. The officers who conducted the ex-parte enquiries left the company without handing over the relevant papers of enquiries. The submission of the company is that the Tribunal will be satisfied on merit that the delinquents are liable to be dismissed. The 57 persons who were involved in the riot were the persons mentioned in Sl. Nos. 1 to 6, 8 to 12, 24 to 69 of the order of reference. Of these 57 persons again those named in Sl. Nos. 2, 5, 6, 10 and 11 had been charge-sheeted for some other misconduct before 2nd August 1961 and their enquiries were pending. However, all these persons did not attend the enquiries deliberately. Shri Vidyanand Dubey in Sl. No. 34 submitted his resignation in the meantime and took his final payment on 4th December 1962. With regard to Ram Raj Kurmi (Sl. No. 15), and Jakhu Ram Chohan (Sl. No. 16), it has been alleged by the company that they were charge-sheeted for

their adoption of deliberate slow-down tactices and also for assaulting Shri Phudan Jha, a worker under the contractor and some other misdeeds. They submitted their explanation denying the charges. They were asked to attend their enquiries but they refused to attend. The company could not hold enquiry and dispose of the matter finally. Regarding Narendra Nath Kar (Sl. No. 7), it has been alleged that he submitted one leave application on the ground of his illness. The company informed him that leave for indefinite period could not be granted and Shri Kar was instructed to make a specific application. The company received no reply from Shri Kar. The company asked him to join his duties by 31st August 1961. No reply was received from Shri Kar again and another letter was written to him. The company wrote another letter asking him to join his duties by 18th September 1961, and the letter was received by Shri Kar. Shri Kar submitted another leave application making some false allegations. The company again asked him to resume his duties by 25th September 1961. Shri Kar again submitted another leave application on 24th September 1961. The company asked Shri Kar to make a specific application for leave but no reply was sent to the company. In these circumstances, the company removed his name from the Muster Roll on the ground that Shri Kar has abandoned the service of the company.

Regarding Ram Dewar Jadav (Sl. No. 13), it has been alleged by the company that he went on leave which was to expire on 23rd August 1961. He again applied for extension of leave up to 23rd September 1961. The company allowed the extension of leave. After the expiry of leave again Shri Jadav did not join his duties. The company waited about a fortnight and then drew the attention of Shri Jadav to the provisions of clause B(4)(A) of part C of the Certified Standing Orders of the company and his name was removed from the muster roll.

The name of Amindhar Jha (Sl. No. 14), does not appear in the muster roll of the company. There is no such employee. There was one employee whose name was Homindra. He worked up to 3rd June 1960. Thereafter he remained absent without leave. The company waited for him for the month of June 1960, and wrote a letter to him asking him to join his duties but still he did not come to attend the factory. In the circumstances, the company treated him as one who had left the service of the company.

Bhagwan Singh named in Sl. No. 17 was charge-sheeted for misconduct. Allegations were denied by him. He was directed to attend an enquiry. The enquiry was held and he was found guilty. The company decided to dismiss him. Ultimately, however, Shri Singh voluntarily resigned from his service. He has already withdrawn all his dues from the company.

Sl. No. 18 contains the name of Fagu Chohan. He was appointed on 6th March 1961. Thereafter there was a strike. From 22nd May 1961 to 10th July 1961, he remained absent during the strike period. From 12th July 1961, he ag started working. On 2nd August 1961, the took place. He was neither charge-sheeted suspended. On 7th August 1961, he expressed desire to leave the company by taking his payment. His desire was accepted by the c pany and he has been paid off. Shri Cho voluntarily left the service.

Birbal Mukherjee has been mentioned in No. 19. He started remaining absent from d from 20th July 1961, without intimation to company or obtaining leave. The company wa up to 31st July 1961, and as the company got information from Shri Mukherjee, his name removed from the Attendance Register treat him as deserter.

The name of Ram Krishna Jadav appears in No. 20. He was a temporary worker and he wo ed from time to time according to the requirem of the company. In the month of April 1961, company suffered due to the power shortage he was then found surplus. The company did require him and terminated his service along w other temporary workmen.

With regard to Nemai Chandra Das of Sl. 21, the company has stated that he was a cas worker from 1st June 1960 to 30th November 19 He was paid off on 12th October 1960, accord to the terms of engagement as his work was c pleted earlier.

Madan Singh (Sl. No. 22), is still working the factory and he has not been refused empl ment.

Ram Fer Jadav of Sl. No. 23 was involved an earlier case and his termination of service upheld by the Tribunal, and the award was p lished in the "Calcutta Gazette" on 16th Aug 1962.

At the time of opening of the case before recording of the evidence Shri Moitra on behalf the Company contended that in view of the pl ings of the union and the real facts of this the issue as framed by the Government in the or of reference was not maintainable. The subm sion of Shri Moitra was that, in fact, no dismi letter had been issued to any of the charge-shee persons mentioned in the order of reference. issue, as I find, relates to refusal of employment some persons. Shri Pandey on behalf of the union mitted that, in fact, the company had not iss any order of dismissal. Shri Pandey admitted t the present case was not a case of dismissal of workman or the termination of service. Shri P dey's contention as advanced by him is that delinquents were charge-sheeted as alleged by company and their suspension pending enquiry mala fide and improper. The argument of S Pendey is that this suspension pending enqu amounts to refusal of employment to the pers mentioned in the order of reference. Shri Moitr submission, on the other hand, is that all the p sons mentioned in the order of reference were charge-sheeted or dismissed as allaged by union. Some of them were, however, char sheeted and suspended pending enquiry accordi

to the Standing Orders of the company. It has been argued that he order of suspension cannot be called refusal of employment. Ordinarily and popularly to "employ" a person in any firm or company means "to take him in service" of the firm or the company. Shri Pandey accepted this contention and, therefore, his argument before me is that refusal of employment in this particular case will mean suspensioin of the workmen by not giving him any work or allowing him to work. In particular cases, however, to "employ" means "to engage" or "to give work to". When the question of employment of any particular person arises with reference to any business it means taking one into the service of the business. The issue in the order of reference before me runs as follows :

"Whether refusal of employment to the workmen, mentioned in the list attached is justified? To what relief, if any, are they entitled?"

From the plain reading of the language it is quite clear to me that he plain meaning is that this Tribunal has been asked to ascertain whether the refusal of service to the workmen in question is justified ? Had there been any question of suspension before the government, the issue would have been whether the suspension of the workmen by the company was justiified. This conclusion is further justified from the pleadings of the union. I have carefully gone through the written statement filed by the union and I am convinced that he case of the union in the written statement was hat the company refused to keep the workmen in ts service on the allegations of misconduct and hat this refusal of keeping workmen in employment or service amounted to dismissal. The clear ase of the union will appear at page 7 of its written statement. It has been stated that the dismissal of the workmen was effected without chargesheet and enquiry in violation of prnciples of natural justice. At the time of opening of the case, however, when Shri Pandey stated that he would only challenge the suspension of the workmen by he company on the ground that it amounted to refusal. On his prayer I allowed him to lead evilence to challenge the character of suspension. It vas agreed by the parties, however, that at the inal argument I would bear as his perils whether uspension amounted to refusal of employment and vhether the present reference is competent. On earing the parties on the point, I find that the present reference does not relate to the case of terination of service or dismissal or complete refual of employment. As indicated above, on the lain reading of the pleadings of the union due to he admitted fact that the charge-sheeted persons ad not been dismissed as yet, I am to hold that on he general issue framed by the government and n the ordinary meaning of the language used in he issue, the present reference is incompetent.

The next question arises whether I should accept he contetion of Shri Pandey that I shall give any articular meaning to the word 'refusal of the mployment' in this particular case, that is to say, vhether I should consider it the suspension of he harge-sheeted persons was justified. The word "suspend" means "deprive of office for a time" or "to debar from any privilege, office, emoluments etc. for a time". I have already indicated that in some cases the word "employ" means "to give work to". In case of suspension pending enquiry, the company admittedly did not allow the charge-sheeted persons to work or, rather, the company did not give any work to the charge-sheeted persons temporarily and, naturally, these persons were not engaged or employed in their ordinary duties during the period of suspension. In view of this wider meaning of the word "employment", I think I shall not be unjustified to enquire into the question as to whether the company refused total employment to the workmen in any manner in their service or whether it refused without any justification to give work to the workmen pending enquiry or otherwise. According to the widest meaning of the term "refusal of employment" suspension from work will be included in it. In pursuance of this view of the matter, I shall now proceed to consider the issue mentioned in the order of reference.

In the present case the union has examined 23 witnesses on its side while the company has examined three. Several documents have been exhibited on both the sides.

The first contention raised from the side of the company is that 10 persons out of 69 mentioned in the order of reference have already voluntarily resigned and left the service of the company. These persons have been mentioned in Sl. Nos. 7, 8, 12, 17, 32, 34, 37, 41, 46 and 67.

Narendra Nath Kar is in Sl. No. 7. Ext. AA/22 is the letter, dated 15th October 1963, written to this Tribunal by Shri Kar stating that he has resigned from the service of the company and settled his dispute with the company amicably out of the Court. A copy of the letter written to the company is enclosed with this letter and the said copy is marked Ext. AA/23. In this letter he has admitted his guilt and prayed for acceptances of his resignation. It has also been stated that he wants to withdraw the authority, if any, given to the union to represent his case before the Tribunal. The resignation of Shri Kar is to take effect from 2nd August 1961. Shri Kar has not been examined by the union to contradict his own statement made in this letter. Ext. AA/20 is the receipt granted by Shri Kar in full satisfaction of all his dues.

In Sl. No. 8 the name of Ganesh Dey appears. Ext. AA/18 is the letter written to this Tribunal stating that he has resigned from the service of the company and settled his dispute amicably. Ext. AA/17 is the receipt showing his final settlement with the company regarding his dues. Shri Dey has neither been examined in this case in support of the union.

Sangram Jadev appears in Sl. No. 12. Ext. AA/9 and Ext. AA/10 are two letters written by him. They show that Shri Jadev has already resigned. Ext. AA/8, a receipt, shows that Shri Jadev has received all his dues in full and final settlement. Shri Jadav has neither been examined by the union.

Bhagaban Singh appears in Sl. No. 17. The letters, Ext. X/2 and Ext. X/3 will show that Shri Singh has resigned from the service of the company voluntarily. The letters are dated 11th January 1962. Shri Singh has not been examined before me from the side of the union.

Rashanand is numbered 32 in the list of the workmen. Ext. AA/34 is the letter written by Rashanand to this Tribunal on 28th December 1964 stating that he has already resigned from the service of the company and settled his dispute with it amicably. Along with this latter he has submitted a copy of his letter written to the company stating that he knew the contents of the charge-sheet, dated 3rd August 1961, and that under the instructions of the Secretary of the Union he did not take any step in the matter. Rashanand has admitted in that letter that he is very sorry for the misdeed done by him in the morning of 2nd August 1961 as a result of which the Head Durwan of the factory and another new worker died. He has also admitted the allegations made in the charge-sheet. He wants to be excused and at the same time he tenders his resignation. This Rashanand has been examined as P. W. 19. During the evidence he has stated that he did not take any part in the assault on 2nd August 1961 and that he did not get any charge-sheet or letter of enquiry. It is curious to note that although Ext. AA/34 was taken in evidence before his examination, Rashanand does not challenge the correctness or genuiness of the said exhibit. The union had sufficient opportunity to get an explanation from Rashanand regarding Ext. AA/34 but no attempt was made for the same. The obvious reason is that Rashanand had no courage to challenge the correctness of the letter. During the evidence he wants to say that no charge-sheet was sent to the jail when he was there. Ext. AC/104 will show that the charge-sheet was sent to the jail while he was there and that it was refused by him. In the letter written to the company attached to the Ext. AA/34 he has admiitted his misconduct and that he knew about the contents of the charge-sheet. However, it would be sufficient to say that the evidence of Rashanand is most unsatisfactory and unreliable. It is clear to me that he has already tendered his resignation but subsequently he has come forward to support the union.

Vidyanand Dubey is 34 of the list of the workmen. Ext. AA/3 is the letter written by Shri Dubey to this Tribunal. In this letter he has stated about his resignation from the service of the company and settlement of his dispute with the company amicably. Ext. AA/4 is the copy of the letter sent to this Tribunal along with Ext. AA/3. In Ext. AA/4 Shri Dubey has tendered his resignation and expressed his regret for the misdeed done by him in the morning of 2nd August 1961. This workman has not been examined by the union in support of his case.

In Sl. No. 37 we get the name of Kailash Jadav. Ext. AA/12 and Ext. AA/13 clearly show that he has already resigned from his service. Ext. AA/12 further shows that he has settled his dispute with the company amicably. In Ext. AA/13 Shri Jadav expressed his regret for his misdeed. Shri Jadav has not been examined by the Union to challenge these exhibits. Ext. AA/11 shows that Shri Jadav has left the service after receiving all his dues in full and final settlement thereof.

The name of Ram Dutt Jadav appears in Sl. No. 41. Ext. AA/25 and Ext. AA/26 show that Shri Jadav has already resigned from the service of the company and that the dispute between him and the company has been amicably settled. Ext. AA/24 is the receipt showing that Shri Jadav has left the service after receiving all his dues from the company. Shri Jadav has not been examined to contradict these receipts and letters.

Baliraj Jadav has been named in Sl. 46. Ext. AA/6 is the letter written by Shri Jadav stating that he has resigned from the service of the company and that the dispute between him and the company has been settled out of the Court. Ext. AA/7 is the copy of the letter written to the company tendering his resignation. Ext. AA/5 is the receipt granted by Shri Jadav showing payment of all his dues by the company in full and final settlement. This workman has not been produced by the union to challenge these exhibits.

Nripat Rabidas is mentioned in Sl. No. 67. Ext. AA/15 and Ext. AA/16 show that he resigned and settled his dispute with the company amicably. Ext. AA/14 is the receipt granted by him showing payment of all his dues by the company in full and final settlement. Shri Rabidas has not come forward from the side of the Union to challenge the letter and receipt showing his resignation and settlement of his dues.

Shri Pandey on behalf of the union has made an attempt to argue that the resignation letters of the workmen mentioned above were obtained by coercion. This argument is futile. I have already stated that except Rashanand none of these workmen have come forward in support of the union to give evidence that the resignations were obtained by force or coercion or that they are not voluntary. Rashanand who is the only witness from amongst the persons who had already resigned does not state before me that the letter of resignation exhibited in this case has been obtained by fraud, coercion or by otherwise malpractice. He does not deny the genuineness of his letter already exhibited in this case. In these circumstances, I cannot hold that the resignations of these ten persons already mentioned by me are not genuine. I am convinced that all these persons tendered their resignation duly accepted by the company and that their disputes have been amicably settled. When once the personal disputes have been amicably settled, the union cannot have any justification to reagitate the matters. This Tribunal should not, in these circumstances, allow the union to espouse a matter already settled. This sort of the action on the part of the union, if encouraged, will bring about dis-harbony, unrest and mal-practice in the industrial atmosphere. In respect of these 10 persons no case has been made out by the union.

shall now consider the case of Amindhar Jha ntioned in Sl. No. 14 of the list of the em- yees attached to the order of reference. The pany wants to say that no person in the name Amindhar Jha was an employee of the com- y. It is, of course, admitted that one person the name of Homindra was a worker of the pany. Apparently, Amindhar is a clerical take for Homindra. The company wants to that Homindra attended his duty up to 3rd e 1960. He thereafter suddenly started re- ining absent without leave from duty in an un- horised manner. The company waited for the ire month of June 1960 but still Homindra did come to attend his duty. The Company reafter treated him as one who had left the ser- e. The company does not admit that he was rge-sheeted for the incident that occurred on August 1961. The union has not examined mindra to support his case. There is no evi- ce from the side of the union that he was re- ed employment. Homindra would have been best person to give evidence regarding him- f. In these circumstances I cannot accept the ry of the union regarding Homindra that he s refused employment by the company. Ext. contains the Standing Orders for the workmen the company. According to Clause (b) 4 of tion (C) at page 5 a workman who absents nself without permission for more than ten cal- ler days, shall be deemed to have left the ser- e of the company of his own accord. Homindra s not given any evidence before this Tribunal ainst the allegations made by the company in written statement. There is no evidence which an accept that Homindra was really refused ployment in any manner. No relief, therefore, be granted to this workman.

Madan Singh has been mentioned in serial . 22. O.P.W. 1, the General Manager of the pany, has stated that Shri Singh has all along en working in this company. Shri Singh has been examined by the union to challenge this tement. No refusal of employment has been ved in respect of this workman.

One Rampher Jadav has been in serial No. 23 P.W. 1 has stated in his evidence that with gard to this person there was a previous refer- ce before the Industrial Tribunal and that his mination of service was up-held by the ibunal. In support of this statement the union s filed the award in respect of the case. That s been marked Ext. 'A'. This award will show t there was a previous reference before this ibunal and in that reference the issue was ether the refusal of employment to several rkmen was justified? In that case one Ram- er Jadav was one of the workmen. The award ows that the issue award shows that the issue garding the refusal of employment by the com- ny in respect of Rampher was decided against e workman and in favour of the company. The mination of his service was found to be good the Tribunal. There has been no challenge garding the identity of Rampher and Rampher dav of the present reference. That Rampher is e same person as mentioned in serial No. 23 of e present reference has not been denied from the side of the union. In these circumstances the case of Rampher Jadav must be decided against him. He can get no relief in this case.

Ram Dewar Jadav is in serial No. 13. Ext. V/4 is a letter of Shri Jadav. Ext. V/5 is its translation. This is dated 18th August 1961. In this letter Shri Jadav wanted an extension of his leave by one month. The company gave a reply which is Ext. V/3. The translation is Ext. V/2. Shri Jadav was granted extension of leave till 23rd September 1961. He did not attend his duty after the expiry of leave. Therefore the company sent a letter to Shri Jadav informing him that his name had been struck off according to the Standing Orders of the Company. The letter is Ext. V, and the translation of the letter is Ext. V/1. It is to be noted that Shri Jadav has not come forward to lay his grievence. Exhibit A/G contains Standing Orders of the company clause (b)(4)(a) of section C says that any workmen who absents himself without permission for more than ten calender days, shall be deemed to have left the service of the Company of his own accord. I find that the company is justified in striking off the name of Shri Jadav. There is no case of refusal of employment to him. There is no evidence that Shri Jadav came to join his service and that he was refused employment.

Ram Raj Kurmi and Jakhu Ram Chohan have been mentioned in serial Nos. 15 and 16 respectively. O.P.W. 1 has stated that these two persons were charge-sheeted before the riot, that they received the charge-sheets, that they submitted explanations and that they received the notice of enquiry. The evidence of the witness is that the date of enquiry for these persons were fixed on 9th August 1961. O.P.W. 1 has stated that no enquiry could be held on account of the riot. We also get from this witness that thereafter fresh notices of enquiry were issued to these two persons. No enquiry could be held as they did not receive the notices. We also get that the company made attempts to serve notices on the charge-sheeted persons. These two persons were, however, suspended along with the charge-sheets. Exhibit P and Ext. P/1 will show that charge-sheets were received by these two persons. Exhibits Q and Q/1 are the replies given by the two workmen denying the allegations. The evidence shows that these two persons deliberately refused to accept the notice of enquiry in spite of the fact that the company made attempts to serve notice on them. In these circumstances, the company cannot be blamed. The management acted with all bona fide to hold the enquiry but on account of the non-co-operation of these two workmen the enquiries could not be held. Admittedly, these two workmen have not yet been dismissed. Their cases are still pending. While the company is eager to hold enquiry, these workmen are not all showing any interest in the matter. If the company had any ill motive they could have easily held ex-parte enquiry and dismissed them. The company is, however, still ready to hold enquiry against them. Shri Kurmi and Shri Chohan have not come forward to challenge the evidence adduced by the company. No

case has been proved to show unjustified suspension or any refusal of employment to these persons without justification. These two persons cannot also get any relief in the present case.

In serial No. 18 we get Fagu Chawhan. The evidence does not prove that this person was charge-sheeted or suspended. The case of the company is that he left the service voluntarily. O.P.W. 1 has stated that Shri Chawhan left the company after the incident of 2nd August 1961 and all his dues were paid. Exhibit A/H, an entry in the Wage Register, shows payment of dues to Shri Chawhan. This supports the statement of O.P.W. 1. There has been no case of refusal of employment to Fagu Chawhan.

Shri Birlal Mukherjee is Sl. No. 19. O.P.W.1. has stated that Shri Mukherjee started absenting himself from work without intimation. He never came to the company thereafter. His evidence is that the name of Shri Mukherjee was struck off according to the Standing Orders after waiting for 10 days. This statement finds support from the Attendance Register, Ext. AD. Moreover, Shri Mukherjee has not come forward to challenge the evidence of O.P.W. 1. No case of refusal of employment to Shri Mukherjee has been proved.

With regard to Sl. No. 20, Ram Krishan Jadav, O.P.W. 1 has stated that he was a temporary workman of the company and that his service was terminated as he became surplus in April 1961 on account of electricity power crisis. Exts. AA/27, AA/28 and AA/29, three letters of the Calcutta Electric Supply Corporation Ltd., show that there was shortage of electricity power and that there was difficulty in production. Ext. AA/32, the letter of appointment given to Shri Jadav, shows that this appointment was purely casual. Shri Jadav has not been examined to speak about his grievance. No reason has been assigned by the union for non-examination of this important and necessary witness. There is no evidence either that he was charge-sheeted or that he was suspended. I am not satisfied that he has been refused employment as alleged by the union.

Nemai Ch. Das is Sl. No. 21 of the list of employees. Ext. AA/33 shows that he was a casual workman for five months with effect from 31st May 1960. O.P.W. 1 has stated that Shri Das was a temporary workman for a particular job in 1960 and that after the job had been finished, his service was terminated in 1960. Shri Das has not been examined by the union to contradict the evidence of O.P.W. 1. I find that there has been no refusal of employment to Nemai Chandra Das. There is no evidence that Shri Das was charge-sheeted or suspended.

Besides the particular cases mentioned above, the case of the company is that persons mentioned in Sl. Nos. 1 to 6, 8 to 12, 24 to 69 were charge-sheeted by the company for misconducts committed by them. It has been alleged that these persons were suspended pending enquiries against them. The company wants to say that it tried its best with all bona fides to serve charge-sheets and notices on them in different ways but these persons deliberately in order to harass the company avoided refused the charge-sheets and notices. The company really wanted that t charge-sheeted persons would be given sufficie opportunity for their defence. In spite of t attempts of the company in all directions, t present reference was made and, therefore, t company refrained from proceeding further wi the enquires during the pendency of the prese reference. Shri Pandey on behalf of the un has endeavoured to impress upon me that the w in which the company attempted to serve t notices and the charge-sheets upon the workn was illegal and mala fide and that the intenti of the company was to harass the workmen. T suspension of the workmen by the company w motivated.

The union has examined a large number witnesses. P.W. 1 is Rajpat Jadav Sl. No in the list of employees. He has admitted that received the charge-sheet on 22nd July 1961. also admits that he was suspended. From h evidence we also get that two months before t 2nd of July 1961, he was once charge-sheeted a suspended. His evidence is that he replied to t charge-sheet. This witness has stated that he w not aware about the incident that took place 2nd August 1961. Admittedly that incident important and in connection with that incident large number of employees were arrested. The is no dispute that there was a commotion after t incident. During the cross-examination he h admitted that he was involved in a riot case relating to the incident of 2nd August 1961. H further evidence is that he learnt about this c after a year. I cannot believe this witness wh he says that he had no knowledge about the in dent of 2nd August 1961 or that he came to kno this after a year. His evidence is that he surre dered before the Court. It is very reasonable hold that after the incident this man absconde for a long period and, therefore, it was not pos ble for the company to contact him. Exts. N a N/5 are the copies of the charge-sheets issued Rajpat Jadav. One is dated 22nd February 19 and the other is dated 22nd July 1961. These t charge-sheets relate to some misconducts alleg to have been committed by Shri Jadav before t riot of 2nd August 1961. Ext. AC/45 is a reg tered letter sent to Shri Jadav by the compan This is dated 3rd August 1961. This is a charg sheet in respect of the incident of 2nd Augu 1961. The letter was registered on 11th Decem ber 1961. It was sent to Shri Jadav, C/o, Pr sident of the Union. It has been returned wi the postal endorsement 'left'. In this letter it w stated by the company that Shri Jadav was ab conding and, therefore, this charge-sheet cou not be served upon him. The charge-sheet w being sent to the union because other charg sheeted workmen had been sending letters to t company from the union. I do not believe P.W 1 when he says that he is not aware of any inc dent of 2nd August 1961. I do not also belie his statement that he wanted to ascertain abo the charge-sheet or that he was not allowed to ent into the factory. He is not a straight forwa witness. P.W. 2 is Sreepat Jadav, Sl. No. 5 the list of employees. He says that the compan serve one charge-sheet on him in May 1961 a

another on 22nd July 1961. He says that he was suspended on both the occasions. He wants to say that he replied to the second chargesheet. There is no reliable evidence that, in fact, he sent any reply. This witness has stated that he did not get any charge-sheet, dated 3rd August 1961. He has also admitted that he left the premises of the company on 3rd August 1961. P.W. 2 is mentioned in Sl. No. 65. From his evidence it appears that Sreepat Jadav absconded from 3rd August 1961 for a period and, therefore, the charge-sheet, dated 3rd August 1961, could not be served on him. Ext. AC/26 is a registered envelop containing the charge-sheet, dated 3rd August 1961. This cover was addressed to Shri Jadav, C/o. the Union. It was registered on 11th December 1961 and came back to the company with the postal endorsement 'left'. P.W. 3 is Bikarma Prasad of Sl. No. 38. He has stated that he was arrested on 2nd August 1961 in connection with the incident and that when he was released, he came for work. He says that he was not given any work. The evidence is most unconvincing when he says that after his release he came back for work but he was refused work. He does not say when, in fact, he approached the company for work. The evidence is most unsatisfactory. He says that he did not receive any charge-sheet. He has denied the suggestion that he was served with charge-sheet or that he refused it. Admittedly, Shri Prosad was in jail. Ext. AC/62 is a registered envelope sent to Shri Prosad through the Jailer, Barrackpur Sub-Jail. It was registered on 3rd August 1961 and the envelope contains the charge-sheet, dated 3rd August 1961. The envelope came back to the company with the postal endorsement 'refused'. The Sub-Jailer, Barrackpur Sub-Jail, has also made the remark 'refused'. It is clear therefore that the charge-sheet was refused by Shri Prosad and I disbelive him when he says that he did not receive the charge-sheet. P.W. 4, Jagdeo Rai, is Sl. No. 24 in the list of employees. He has stated that on 2nd August 1961, he was arrested by the police after 'maramari'. He remained in jail for two months and after that period he came to the factory, but he was refused entrance. He has denied that he received any charge-sheet. Ext. 7, AC/92, is the registered envelope containing the charge-sheet, dated 3rd August 1961. It bears the postal remark 'refused' duly endorsed by the Jail authority. P.W. 4 has no respect for truth. On the registered cover there is a note that it contains a charge-sheet and it is quite clear that the charge-sheeted person refused to accept it with deliberate intention to avoid any enquiry of proceeding. I disbelieve P. W. 4 when he says that he had been to the factory for work or that he was refused entrance. P. W. 5 is Ram Dayal Shaw mentioned in Sl. No. 57 of the list. He wants to say that he did not get any charge-sheet, dated 3rd August 1961. He has admitted that he was arrested and that he was detained in jail. He has, however, stated that after being released he wanted to do work but work was refused by the Manager. This workman is not a truthful witness as would be evident from Ext. AC/85, the registered cover containing the charge-sheet, dated 3rd August 1961, which shows that it was refused by Shri Shaw while in jail. I have no manner of doubt to hold that he did not come to the factory at all after the incident. I also believe that he was never refused work by the Manager or there was no occasion for Shri Shaw to go to the factory after the incident. P. W. 6 is Sheo Dutt Jadav of Sl. No. 58. This witness was also arrested by the police and detained in jail. He wants to say that he did not receive any charge-sheet, dated 3rd August 1961 and that when he went to the company for work after his release, he was refused work. His evidence is that he was staying in the company's quarters and after his arrest he was in jail custody. Ext. AC/70, the registered envelope containing the charge-sheet, dated 3rd August 1961, shows that he refused the charge-sheet while in jail. P.W. 6 is not a straight forward and reliable witness. P.W. 7 Badri Bari of Sl. No. 60 make a statement like that of P.W. 6. Ext. AC/101 shows that while he was in jail, he deliberately refused the charge-sheet, dated 3rd August 1961, sent to him under registered cover. P.W. 8, Chandra Dwip Prasad of Sl. No. 54, has stated that he was also arrested by police and detained in jail. After his release he came to the factory but he was not given any work. Ext. AC/103, the registered cover, will show that he refused the charge-sheet, dated 3rd August 1961, while he was in Barrackpur Sub-Jail. I do not accept his evidence that he ever came to the factory for work. P.W. 9, Sl. No. 33 in the list, is Canaur Shaw. He was arrested on 2nd March 1961. He has stated that after being released from jail he went to the factory for work. He has further stated that no charge-sheet was issued to him. Ext. AC/78, the registered cover, shows that the company acted with bona fide by sending the charge-sheet under registered cover to Shri Shaw who was then in jail custody. The evidence shows that after the incident the company did not get any other address of this person. I do not accept evidence of Shri Shaw that he went to the factory for work after the incident. P.W. 10, Suraj Tewary, is Sl. No. 29 of the list. He has stated that he was not given any charge-sheet and that after his release from the jail custody, he went to the factory for work. He has stated that the company refused him work. His evidence shows that before the incident he was staying at the Company's quarters but after release from hajat he was staying elsewhere. The company did not know his address. Ext. AC/68 shows that he refused the charge-sheet, dated 3rd August 1961, sent to him by the company while he was in jail. P.W. 11 is Bhola Rabi Das, Sl. No. 66 of the list. On the day of incident, namely, on 2nd August 1961, he was arrested by the police and he remained in hazat for two months. Subsequently, he came to the company for work and, according to him, he was refused work. The witness wants to say that he was not given any charge-sheet. The evidence shows that this witness after being released from jail custody lived elsewhere. It is quite natural that the company did not know the address of the workman. Ext. AC/83 shows that he refused the charge-sheet, dated 3rd August 1961, sent to him under registered cover while he was in jail custody. P.W. 12, Ful Chand Ram has been mentioned in Sl. No. 36 of the list. After his arrest on 2nd August 1961 he was

detained in jail. He has denied to have received any charge-sheet. Ext. AC/71 shows that he refused the charge-sheet while he was in jail. P.W. 13, Dashai Jadav is Sl. No. 35. He was also arrested and kept in jail custody. Ext. AC/88 shows that while he was in jail custody, he refused the charge-sheet, dated 3rd August 1961. P.W. 14, Kalpu Ram Bari is in Sl. No. 59 of the list. He has stated that he did not get any charge-sheet. Ext. AC/106 clearly shows that he refused charge-sheet, dated 3rd August 1961, while he was in jail custody. This witness has made an attempt to say that after being released he attended the factory on several days and was assured that he would be given work. This story is unbelieveable. P.W. 15, Jogi Jadav, is numbered 44 in the list of reference. He has stated that he was not charge-sheeted by the company. Ext. AC/93 shows that he refused to accept the charge-sheet, dated 3rd August 1961, sent to him under registered cover while he was in jail hazat. P.W. 16, Sitaram Singh, is in Sl. No. 63. His evidence is that he was not charge-sheeted. Ext. AC/75 shows that the charge-sheet, dated 3rd August 1961, was sent to him under registered cover and that he has refused to receive the same. P.W. 17, is Fagu Chawhan of Sl. No. 18 of the list of the employees. His evidence is that on 2nd August 1961 at 1-30 p.m. he went to the factory to join his duty but the manager did not allow him to enter into the factory. He has further stated that on the following he worked in the factory and he continued working about 6 or 7 days thereafter. The case of this witness is that subsequently the manager wanted the witness to give evidence for him and on his refusal to give evidence or to give up the union, he was asked to go away after taking his dues. He has stated that he wanted to attend the factory but he was not allowed to work there. This particular case of P.W. 17, has not been especially pleaded in the written statement of the union. This witness has stated that he reported the matter to the union but there is no such evidence to support this statement. This witness has denied the suggestion that after the incident he voluntarily left the service and collected his dues on 7th August 1961. This witness has stated that he took the dues for the month of July 1961 and that he did not accept the dues for the month of August. Ext. AR, the Wage Register, shows that he received his dues for the month of August 1961 for his work done during the month. It is clear therefore that the statement of Shri Chawhan is far from truth and he is entitled to no relief. I have already dealt with his case earlier. There has been no case of refusal of work to him.

P.W. 18, is Bechai Jadav mentioned in Sl. No. 62 of the list. He has stated that he did not get any charge-sheet from the company but the Ext. AC/102 will show that while he was in jail custody, he did refuse the charge-sheet sent to him under registered cover. P.W. 19, Rashanand is Sl. No. 32 of the list. In spite of his denial Ext. AC/104 will show that he refused the charge-sheet sent by the company under registered cover while he was in jail. P.W. 20, Raja Ram Kharwar of Sl. No. 68 of the list, has stated that no charge-sheet was sent or issued to him. This statement is incorrect. Ext. AC/63 shows that the company sent the charge-sheet, dated 3rd August 1961, to him under the registered cover while he was kept in jail custody. This exhibit shows that Shri Kharwar refused to accept the charge-sheet. P.W. 21, Ram Narayan Jadav, is Sl. No. 40 of the list. His evidence is that no charge-sheet was issued to him. Ext. AC/72 says otherwise. This exhibit shows that the charge-sheet, dated 3rd August 1961, was sent to him under registered cover and that it was refused by Shri Jadav while he was in jail. P.W. 22, Bipin Behari Jadav, is in Sl. No. 48 of the list. In spite of his denial I hold that the company issued charge-sheet to him which was refused by him while in jail as would be evident by Ext. AC/98. The only other witness of the union is P.W. 23, Shri Chandra Sekhar Dey, mentioned in Sl. No. 69 of the list attached to the order of reference. His evidence is that he did not receive any charge-sheet but the Ext. AC/80 shows that the charge-sheet, dated 3rd August 1961, was, in fact, sent to him by the company under the registered cover and that he refused to receive the same.

The Company has examined O.P.W. 1, Shri Banowarilal Arokia, the General Manager. He has given evidence to prove how the company made several attempts to serve charge-sheets upon the delinquents by sending them to the jail where they were kept in hazat and how after their refusal the charge-sheets were again sent to the union who represented the workmen. The letters sent to the union came back unreceived. The witness has further stated that the company attempted to serve the notices on the charge-sheeted persons but they were not received by them. The authority thereafter saw the Labour Officer of the Government, Shri S. N. Ghosh, and his advise was to send the charge-sheets and letters of enquiry to him. He assured that he would try to serve them on the delinquents. The company then sent the chage-sheets to Shri Ghosh for service. In the meantime the case was referred to the Tribunal and that was why Shri Ghosh could not take any action for service. O.P.W. 1 has further stated that in the meantime the company, however, attempted to hold ex-parte enquiries. Shri A. S. Bhattacharya along with Sm. Bina Chakraborty were deputed to hold ex-parte enquiries. They held certain sitting but before they could complete the proceedings, they left the company without handing over any paper to the authority. The authority approached the government for holding fresh enquiry after obtaining the government help for service of the charge-sheets. O.P.W. 1 has stated that none of the charge-sheeted persons mentioned in the written statements have been dismissed. Ram Raj Kurmi and Jakhu Ram Chohan (Sl. Nos. 15 and 16) were previously charge-sheeted along with some others. The enquiry against these two persons was to be held on 2nd August 1961 when the workmen committed the riot. As a result the enquiry could not be held. We get from this witness that the company maintains the register of addresses of the charge-sheeted persons because they were in the Barrackpur Sub-jail according to the information. After their release, letters

ere sent through the union. We also get from .P.W. 1 that most of the charge-sheeted persons ere living in the coolie lines but after the riot ey were not staying there. That is why the tters were sent to the union. The charge-shee- d persons did not return to their addresses. We lso get from this witness that some of the harge-sheeted persons wanted to say that they ad been attending the factory for work and tter to this effect were sent to the company by e union. The company, in these circumstan- es, addressed letters and charge-sheets to the nion. O.P.W. 2 is the Works Manager of the ompany. He has substantially supported the vidence of O.P.W. 1. From his evidence we lso find that the enquiry against Ram Raj Kur- i and Jakhu Ram Chohan were to be held on 2nd ugust 1961. On account of disturbance on that ay the enquiry could not be held. They did not ome to attend the enquiry. Fresh notice of en- uiry was issued but it was not served on them. s a result, the enquiry against them could not e completed. O.P.W. 3 is the durwan of the ompany. He has given evidence about the riot hat took place on 2nd August 1961. He has enied the suggestion that the workers came to he factory for work after the riot and that the ompany refused them employment. He has lso stated that the workers who lived in the abour lines did not come back after their arrest.

The admitted fact is that on 2nd August 1961 here was a disturbance in the factory in which a vorkman was killed. Admittedly again, that very lay many of the workers were arrested by police nd kept in jail hazat for long period. Even after the day of occurrence there had been some arrest nd workers were also detained in jail. There can e no doubt that there had been a reign of terror inside the factory and the innocent workers, not to speak of the disturbing elements, were afraid to go to the factory either for police or for apprehension f danger in other form. The company issued charge-sheets, dated 3rd August 1961. Some of the workers mentioned in the list of employees were previously charge-sheeted. This would be evident from Ext. N series. Even on the date of riot one enquiry was to be held regarding the persons mentioned in Serial Nos. 15 and 16. Naturally the enquiry could not be held due to distrubances. The evidence shows that the workmen who lived in the coolie lines did not come back even after the riot. The evidence shows that most of the charge-sheeted persons were detained in jail hazat. It is quite clear that the charge-sheeted persons were not residing at the addresses which were registered in the books of the company. Due to the abnormal situation the company could not immediately hold enquiries about the persons previously charge-sheeted. The evidence shows that after the riot notice could not be served upon them. In these circumstances of the case the company acted wisely in sending the charge-sheets to the delinquents who were kept in the jail hazat. It was no use sending charge-sheets to the addresses where they are not living after the riot. Almost all the charge-sheets sent to the delinquents who were kept in the jail came back refused. Those refused charge-sheets under registered cover have been filed before this Tribunal and many of those letters have been opened before this Tribunal in presence of the parties. It is to be noted that on the registered cover there was clear indication that charg-sheets were being sent to the delinquents. The act of refusal has been endorsed by the postman as well as the Sub-jailor. Some of the delinquents who have been examined in this case have denied that they got any charge-sheet. This denial is absolutely false. It is quite clear that when the charge-sheeted persons learnt from the registered covers that they containd charge-sheets, they deliberately avoided the same by refusal. Thereafter the company could have held ex-parte enquiry but the company did not proceed in that line. The evidence shows that some of the charge-sheeted persons made some allegations through the union. The company took an opportunity and treating the union as the representative body of the workmen sent again the charge-sheet to all the delinquents including those who were previously charge-sheeted through the union. Those letters came back undelivered with various endorsement, namely, 'left', and not available etc. This gesture of the company clearly shows that the authority was very much keen to offer an opportunity to the delinquents for their self-defence. The evidence further shows that in the meantime the company attempted to hold ex-parte enquiries and for the purpose one Shri A. S. Bhattacharya was authorised to hold ex-parte enquiry with the help of Sm. Bina Chakraborty. The evidence further shows that before they could complete the proceedings, they left the service of the company without handing over the papers to the authority. From the evidence I am also satisfied that the company thereafter approached the Government in this matter. The Labour Officer of the Government adviced the company to send the charge-sheets to him so that he might make an attempt to effect service on the delinquents. It took some time for the company to prepare the papers and when the papers were sent to Shri Ghosh, the Labour Officer of the Government, the company was informed that nothing could be done as in the meantime a reference had already been made to the Tribunal. All these facts clearly show without the least doubt that in spite of the disturbed atmosphere in the factory the company tried its best to offer all opportunities to the charge-sheeted persons for their self-defence at the enquiry to be held in their presence. I am satisfied that the delinquents acted improperly in refusing to receive the charge-sheets and to come forward for their self-defence. The union also did not act for the interest of the delinquents. I am, however, concerned to see whether there had been latches on the part of the company in the matter of charge-sheeting or suspending the workmen or in the matter of delay for holding enquiry. I have given my best consideration to the facts and circumstances of this case and I am convinced that the company acted with all bona fides in the matter of effecting service of charge-sheets and notices on delinquents in all possible and reasonable ways. The registered covers sent to the charge-sheeted persons which came back undelivered have been exhibited in Ext. AC series. There was delay in the matter of enquiry but that was inevitable. The company had no hand in the matter. The company tried its best to invite the charge-sheeted persons to enquiry or to offer their explanation but the workmen on

their side refused to avail themselves of the opportunity or to co-operate with the company in the matter of arriving at a fair decision. The company even acted in compliance with the advice of the Labour Officer of the Government but unfortunately the matter had been referred to the Tribunal in the meantime. At the time of argument Shri Mottra on behalf of the company was agreeable to see that the enquiries could be finished as quickly as possible provided the workmen or the union receive the charge-sheets from the company, offer explanations or participate in the enquiries. Shri Pandey for the union refused to accept the offer. He submitted that the workmen were not going to attend any enquiry or to receive any charge-sheet. Whatever that may be, the fact remains that the company made all attempts to see that the charge-sheets and notices are received by the charge-sheeted persons. According to the Rule 4(b) of Appendix D at page 24 of Ext. A(i, the certified standing orders of the company, a workmen charged with major misdemeanour may be suspended forwith from duty for the alleged misconduct pending enquiry of final disposal of his case. In the present case the company is justified in suspending the charge-sheeted persons mentioned in the list of employees attached to the order of reference. If suspension of a workman is taken to be refusal of employment to him, in that case, I hold that in the present case the charge-sheeted persons have been duly suspended. There has been therefore no unreasonable and unjustified refusal of employment to the workmen in question. The company acted reasonably and with all bona fides.

The witnesses examined on behalf of the union gave evidence that after release from the jail hazat they came to the factory for joining their work and that they were not allowed to work. This story I totally disbelieve. There is no reliable and acceptable corroboration by dependable evidence in support of this story. Moreover, when it has been proved that the workers have been charge-sheeted and duly suspended, there can be no question of allowing them to work in spite of the order of suspension.

In the present case, as indicated above, taking the widest meaning of the words "refusal of employment" by including suspension, I do not find that there has been any case of refusal of employment to any of the workmen mentioned in the list attached to the order of reference. Of course, it should be mentioned that in the written statement filed by the union, no case of suspension was taken up, but at the time of actual hearing Shri Pandey wanted to challenge the suspension of the charge-sheeted persons on the ground that this suspension was improper and, therefore, there was improper refusal of employment. I find that all these persons who, according to the company, were charge-sheeted were properly dealt with by the company. The riot took place on 2nd August 1961 and the order of reference was made on 10th May 1962. The company made its best and bona fide endeavours to serve the charge-sheets and notices upon the delinquents during the period from the date of riot to the date of reference. The conduct of the company cannot be challenged. There ha been no unreasonable delay in the matter of holdin enquiries against the delinquents. It was ver reasonable for the company not to take any ste for enquiry after the reference was made to thi Tribunal. I should, rather, say that the workme and the union were responsible for the delay in th matter of enquiries against the charge-sheete persons. I have dealt with some particular case of the workmen regarding their resignation o abondonment of service or striking off their name from the roll of the company. My finding, there fore, is that in the present case there is no refusa of employment to the workmen as alleged by th union. The company is, however, at liberty t continue the proceedings arising out of the charge sheets against the delinquents according to the law. It is however desirable that if the company want to pursue the charge-sheet-proceedings against th workmen in question, the proceedings should b disposed of as quickly as possible.

In the result, the reference is decided against the workmen who are not entitled to any relief in this case.

R. BHATTACHARYA, Judge
Fourth Industrial Tribunal.
6-9-1965.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

ANNEXURE 'A'

1. Panchu Gopal Dey.
2. Sri Ram Jadav.
3. Ram Dhani Jadav.
4. Purna Mashi Jadav.
5. Sreepat Jadav I.
6. Rajbali Pandey.
7. Narendra Nath Kar.
8. Ganesh Ch. Dey.
9. Satya Ranjan Dutta.
10. Lalji Ram.
11. Rajpat Jadav.
12. Sangram Jadav.
13. Ram Dewar Jadav.
14. Amindhar Jha.
15. Ram Raj Kurmi.
16. Jakhu Ram Chohan.
17. Bhagaban Singh.
18. Fagu Chawhan.

19. Birbal Mukherjee.
20. Ram Krishan Jadav.
21. Nemai Ch. Das.
22. Madan Singh.
23. Rampher Jadav No. II.
24. Jagdeo Rai.
25. Dharamdeo Pandey.
26. Baijnath Jadav.
27. Raghubir Jadav.
28. Ram Peari Jadav.
29. Suraj Tewary..
30. Deonarayan Chouhan.
31. Tribeni Jadav.
32. Rashanand.
33. Ganaur Shaw.
34. Vidyanand Dubey.
35. Dashai Jadav.
36. Ful Chand Ram.
37. Kailash Jadav.
38. Bikarma Prasad.
39. Gautam Prasad.
40. Ram Narayan Jadav.
41. Ram Dutt Jadav.
42. Ghuri Tewari.
43. Audhu Harijan.
44. Jogi Jadav.
45. Rampher Jadav.
46. Baliraj Jadav.
47. Babulal Prasad.
48. Bipin Behari Jadav.
49. Dasrath Jadav.
50. Raja Ram Kairi.
51. Jagannath Jadav.
52. Sukhu Jadav.
53. Raj Balam Singh.
54. Chandra Dwip Prasad.
55. Kesto Chandra Dey.
56. Promode Kumar Dey.
57. Ram Dayal Shaw.
58. Sheo Dutt Jadav.
59. Kalpu Ram Bari.
60. Badri Bari.
61. Dharam Jadav.
62. Bechai Jadav.
63. Sitaram Singh.
64. Ram Surat Chauhan.
65. Sripat Jadav.
66. Bhola Rabi Das.
67. Nripat Rabidas.
68. Raja Ram Kharwar.
69. Sri Chandra Sekhar Dey.

R. BHATTACHARYA, Judge.
Fourth Industrial Tribunal.
6-9-1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Consumer Price Index Number for Industrial Workers

(Base 1960=100)

Centre—Calcutta

Group/Sub-group	July 1965
I-A. Food :	
(a) Cereals and Products	117
(b) Pulses and Products	171
(c) Oils and Fats	171
(d) Meat, Fish and Eggs	133
(e) Milk ahd Products	100
(f) Condiments and Spices	133
(g) Vegetables and Fruits	161
(h) Other Food	149
Food Index	135
I-B. Pan, Supari, Tobacco and Intoxicants ..	144
II. Fuel and Lighting	120
III. Housing	113
IV. Clothing, Bedding and Footwear ..	121
V. Miscellaneous :	
(a) Medical care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	124
(d) Personal care and effects ..	147
(e) Others	114
Miscellaneous Index	119
General Index	130
Estimated General Index on Base : 1944=100	196

D. Chatterjee,

Labour Commissioner, West Bengal and Competent Authority under Minimum Wages Act.

Consumer Price Index Nos. for Working Class

Bankura-Midnapore Area

Base = Year 1951 = 100

January 1965 to March 1965

Items	Weight	December 1964	January 1965	February 1965	March 1965
Food	66·16	142	136	134	132
F. & Lighting	8·34	143	148	148	148
Clothing	7·04	92	94	94	94
Miscellaneous	16·88	129	127	127	128
H. Rent	1·50	100	100	100	100
Comb. Index	100·00	136	132	131	129

The Index Numbers for Midnapore-Bankura area came down by 4 points from 136 in December 1964 to 132 in January 1965 and then by 1 point to 131 in February 1965 and further by 2 points to 129 in March 1965. The fall in January was due mainly to the fall in the prices of rice, all varieties of dal, chillies, gur and supari. The fall in February was due to fall in the prices of all varieties of dal and gur and that in March was due to further fall in the prices of rice, all varieties of dal, mustard oil, chillies and gur.

D. Chatterjee,

Labour Commissioner, West Bengal.

gistered No. C207

The Calcutta Gazette

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VINA 15] THURSDAY, OCTOBER 7, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT
ORDERS

No 4163-I.R./IR/8L-15(A)/64.—21st September 1965.—Whereas under the Government West Bengal, Labour Department, Order No. 8-I.R./IR/8L-15(A)/64, dated the 24th gust 1964, the industrial dispute between ssrs. Calcutta Silk Manufacturing Co. Ltd., B. T. Road, P. O. Sukchar, 24-Parganas and ir workmen represented by Calcutta Silk nufacturing Workers' Union, B. T. Road, P. O. char, 24-Parganas, regarding the issues mened in the said order being matters specified in second and third schedules to the Industrial putes Act, 1947 (XIV of 1947), was referred for udication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal submitted to the State Government its award the said indusrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure eto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P. O. Sukchar, 24-Parganas and their workmen represented by Calcutta Silk Manufacturing Workers' Union, B. T. Road, P. O. Sukchar, 24-Parganas (Case No. VIII-231/64).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge

Appearances

For the Company: Shri K. K. Maitra, Vice-President, Assam, West Bengal, Orissa and Bihar Employers' Association, West Bengal

For the Union: Shri N. D. Srimani, Advocate.

AWARD

The Government of West Bengal, by order No. 3718-I.R./I.R./8L-15(A)/64, dated 24th August 1964, had referred to this Tribunal for adjudication the following industrial disputes between Messrs. Calcutta Silk Manufacturing Co. Ltd. (hereinafter referred to as the Company) and their workmen represented by Calcutta Silk Manufacturing Workers' Union (hereinafter referred to as the Union.)

Issues

(1) Whether suspension of Sarbasree (a) Basiruddin with effect from 14th May 1964, (b) Quddooch with effect from 9th May 1964, (c) Ugam Singh with effect from 13th May 1964 (d) Palkit Narayan Misra with effect from 18th May 1964 was justified? What relief, if any, are they entitled to?

(2) Whether refusal of employment of the following workmen from 9th May 1964 to 12th May 1964 was justified? To what relief, if any, are they entitled?

Name of workmen.

(a) Jumratali, (b) Md. Munir, (c) Ashraf Hossain, (d) Rajpati, (e) Moinuddin, (f) Md. Quddooch, (g) Basirudding, (h) Abhash Chakraborty.

(3) Whether management was justified in declaring the Sundays as normal working days with rotational weekly off on normal working days? What relief, if any, are the workmen entitled to for working on Sundays?

(4) Whether all the drawers and reachers should be piece-rated workmen? What should be the conditions for transfer of the drawers and reacher to other Sections?

After the service of the usual notice, both the workmen represented by the Union, and the employer had filed their written statement. In the written statement filed on behalf of the workmen, it has been stated that the Calcutta Silk Manufacturing Co. Ltd., had started its business in 1936, and is producing silk, art silk, tafetas, acetate and terylene goods and is a highly prosperous concern, wherein about 500 workmen are employed in the different departments. The Company, however, commits unfair labour practices, and abuses its power to administer discipline, and since 1962, the Company had illegally kept suspended some of the then leaders of the Union for no reason. With regard to issues Nos. 1 and 2, it has been stated by the Union that Sarbashree Jumratali, Md. Munir, Ashraf Hossain, and Rajpati had been working as the drawers and Sarbashree Mainuddin, Md. Quddooch, Basiruddin, Abhash Chakraborty, Ugam Singh and Palkit Narayan Misra had been working as the reachers in the Company for a considerable time. Excepting Ugam Singh and Palkit Narayan Misra, the other workers had all along been attending their respective duties in the Preparatory department in 'A' shift i.e. from 6 a.m. to 11 a.m. and again from 2 p.m., to 5 p.m., since the date of their appointments, and working in 'A' shift is their condition of service. So far as the Preparatory department is concerned, there was no other shift, and therefore, none was ever transferred from one shift to another. The drawers and reachers of the Preparatory department are paid on the pice-rate basis. So far as Ugam Singh and Palkit Narayan Misra are concerned, they are working as reachers in the Weaving department on time-rate basis. It is further stated that at 6 a.m. on 9th May 1964 Jumratali, Munir, Ashraf Hossain, Rajpati, Moinuddin, Quddooch, Basiruddin and Abhash Chakraborty went to join their respective duties, but were stopped at the gate by the time-keeper without showing any reason or without serving any notice. Those workmen then sent written complaint individually to the Company on the same day requesting it to let them know the reason for such refusal of employment. 10th May 1964 was Sunday, and is the normal weekly day of rest. These persons were not allowed to join their duties on 11th May 1964, and on 12th May 1964. The Company had issued a notice and a charge-sheet making some false and malicious allegations. In fact, however, none except Jumratali was suspended. From the notice received on 12th May 1964, it appeared that Rajpati, Ashraf Hossain and Munir who were drawers, and Abhash Chakraborty, Quddooch and Moinuddin who were reachers were directed to work in the 'A' shift, and Jumratali and Basiruddin were directed work in the 'C' Shift. So far as the shift cha is concerned, it is stated that no notice under s tion 9A of the Industrial Disputes Act was serv on any one, or displayed in the notice board a there is also no reasonable cause for the sh change, and/or shift working. However, Ba ruddin and Quddooch reported for duty on 1 May 1964 and 12th May 1964 respectively as direction, but they were not allowed to resu their duties without mentioning any reas Ugam Singh who had working as reacher in Weaving department on daily rate basis was allowed to work in his usual place of work on 1 May 1964 at 9 a.m. He was called out by Weaving Master and confined wrongfully wit the factory premises till 2 p.m. on that d After that, he went to the Weaving Departm to join his duty, but he was not allowed to wo On 13th May 1964, Ugam Singh again repor for duty as usual, but he was not allowed to jo At about 2 p.m. his attendance card was remov and no work was allotted to him. Subsequent a charge-sheet was served upon him to which had submitted a reply on 14th May 1964. Si larly, Palkit Narayan Misra who was working a reacher on daily rate basis in the Weaving D partment was asked on 16th May 1964 by Weaving Master to work in the drawing sect on piece rate basis, but it was not stated wheth his loss in earning would be compensated or n Palkit Narayan Misra agreed to work in drawing section provided his loss in earning w compensated. The prayer, however, was acceded to by the Company which issued a charg sheet on him on the same day. Palkit Naray had replied to the charge-sheet. Both Ug Singh and Palkit Narayan had been reporting their duties regularly since 13th May 1964 18th May 1964, as they were not formerly suspe ded. It is also stated that the representation w submitted by the Union to the Assistant Labo Commissioner on 12th May 1964 alleging refu of employment to the concerned workmen, a copy of the same was sent to the Company. T Company, however, did not hold any enquiry o the allegation against Basiruddin, Quddooc Ugam Singh and Palkit Narayan who were n allowed to defend their cases, according to t principles of natural justice. When the Compa found that the allegations against them could n be proved, it had terminated their services il gally, and wrongfully on the plea of the alleg absence from duty during the pendency of con liation and tribunal proceeding, and had, the fore, contravened the provisions of section 33 the Industrial Disputes Act, 1947.

With regard to issue No. 3, it has been stat that the Company runs its factory for 6 days in week commencing from Monday to Saturday a keeps the factory closed on Sunday which is co sidered as the weekly rest day since the incepti of the Company. In view of the nature of pr ducts manufactured by the Company and the s stem of work in the process of manufacturing, t Company does not require continuous process working, and therefore, it is not necessary stagger the weekly rest day. In fact, there h been no staggering in the weekly rest day in t past. With regard to shift working, it is stat

hat usually there are 2 shifts in the factory, and ccasionally three shift working is done in some f the departments. The drawers and reachers, owever, only work in the 'A' Shift. With re- ard to Sunday working, it is stated that the workmen only came to know on or after 12th May 1964 that the Company intended to run the draw- ing section of the Preparatory department of the factory on Sunday and wanted to give compensa- tory holidays for Sunday working. The work- men, however, did not know, as they had not received individual or general notice and as no notice under section 9A of the Industrial Disputes Act had been served on any one. Thereafter on 26th April 1964 the Union submitted a represen- tation to the Assistant Labour Commissioner, Barrackpore in respect of the change in the con- dition of service and copy of that representation was forwarded to the Company.

With regard to issue No. 4, it has been stated that the drawers and the reachers working in the drawing section of the Preparatory department are paid on the piece-rate basis, and the drawers and reachers working in the Weaving department work on daily-rate basis, that normally the ser- vices of the drawers and reachers are not trans- ferrable to other section in view of the nature and type of work unless bona fide cases are made out, that the Company did not transfer the drawers and reachers working in the Weaving department pany had directed Ugam Singh and Palkit Narayan who were working in the Weaving department to work in the Preparatory department with some ulterior motive of victimisation and that the con- ciliation proceedings held on 19th May 1964 and 25th May 1964 did not succeed due to the adamant attitude of the Company.

With regard to issue Nos. 1 and 2, the union had prayed that the action of the Company might be held to be wrongful, illegal and unjustified and the workmen might be granted full wages for the period of suspension and/or refusal of employment. The Union has further prayed that the Company may be directed to give employment to the work- men concerned with continuity of service. With regard to issue No. 3, it is stated that the Sunday has long been the weekly day of rest and the weekly day of rest should be uniform to all over the country and had prayed that it might be held that the management was not justified in declaring the Sundays as normal working days with rota- tional weekly off on normal working days. The Union had further prayed that the workmen should get double the normal daily wages for working on Sundays in view of the nature of product and the system of working in the Company.

With regard to issue No. 4, the Union had prayed that the drawers and reachers working in the Weaving department should be allowed to continue to receive payment on the daily-rate system and the drawers and reachers working in the Preparatory department should be paid in the piece-rate system.

In the written statement filed by the employer, it has been stated that the Government did not apply its mind properly before making the order of reference, as none of the persons mentioned in issue No. 1 were suspended at any point of time, and that the issues as framed by the Government in the case are untenable in law and fact. It has been further stated by the Company that there are various mis-statements and distortion of facts in the written statement submitted on behalf of the Union, that there has been no suspension at all of Basiruddin, Quddooch, Ugam Singh and Pulkit Narayan, that the written statement of the Union does not allege that there has been any suspension with regard to these workmen and that there is also no letter of the Union alleging sus- pension of those persons. It is therefore submit- ted that issued No. 1 is misconceived and is not tenable. With regard to Basiruddin, the Com- pany alleges that he had been working as a reacher in the Drawing section and was transferred from 'A' Shift to 'C' shift by notice, dated 4th May 1964. He had attended his duties on 9th May 1964 and then absented himself on 10th and 11th May 1964 and thereafter joined his duty on 13th May 1964. On 15th May 1964, he had written a false letter to the Company alleging that he was not allowed to work on 11th May 1964. The letter was replied to by the Company be registered letter, dated 22nd May 1964, in which it was pointed out that he was remaining absent from duty in an unauthorised manner with effect from 14th May 1964, and his allegation was baseless. Basiruddin was directed to join his duty immedi- ately and to explain his unauthorised absence from the duty. This registered letter, dated 22nd May 1964, was received by Basiruddin on 26th May 1964, and on that day, the Company wrote another letter drawing his attention to his un- authorised absence since 14th May 1964, and stated that if Basiruddin failed to resume his duty immediately, his name would be struck off from the muster roll and it would be treated that Basi- ruddin had left the services of the Company of his own accord. Basiruddin did not reply to this letter, and the Company then issued the letter, dated 3rd June 1964, to Basiruddin informing him that his name had been removed from the muster roll and he had been treated as being left the services of his own accord. This registered letter, dated 3rd June 1964, was received by Basiruddin on 6th June 1964 and Basiruddin did not send any reply. He is therefore not entitled to any relief from the tribunal. It is not correct that he was suspended or refused employment at any point of time. With regard to Md. Quddooch, it is stated that he started absenting himself from his duty from 9th May 1964, and the Company had issued the charge-sheet on 12th May 1964 for his absence from duty in an unauthorised manner since 10th May 1964. Quddooch had replied to the charge- sheet denying the charges. He was served with other charge-sheets on 18th May 1964, 25th May 1964 and 9th June 1964, for his refusal to work on Sunday in terms of the Company's notice issued from time to time. In the last charge-sheet, dated 9th June 1964, he was directed to attend his enquiry on 13th June 1964. Quddooch, however, did not attend the enquiry and did not send any letter to the Company, and the Company therefore concluded that Quddooch had left the services of the Company of his own accord. He was also not suspended or refused employment at any point of time. Regarding Palkit Narayan, it is stated that the charge-sheet was issued to him on 16th

May 1964 for his refusal to work as a reacher in the Drawing section and in that charge-sheet he was asked to explain within 3 days. Shri Misra, however, submitted his explanation only on 21st May 1964, denying the charges. He was informed by the Company that there would be an enquiry aginst his on 3rd June 1964. In the meanwhile, Shri Misra wrote another letter on 22nd May 1964 stating that he had not been allowed to join his duty on 18th May 1964. This letter was replied to by the Company by its letter, dated 25th May 1964, and in that letter it was made clear that Shri Misra remained absent from duty from 18th May 1964. It was further made clear to him that if he did not join his duty immediately, the Company would regard that Shri Misra is no longer interested in the service. Shri Misra wrote another letter on 5th June 1964, alleging falsely that the Labour Officer was not allowing him to join his duty. The Company replied by the letter, dated 9th June 1964, in which it was alleged that Shri Misra was not reporting to his duty and gave him 3 days' time to join his duty. The Company made it clear that if Shri Misra did not join his duty as directed, the Company will regard that Shri Misra has left his service of his own accord. The Company wrote a further letter on 22nd June 1964, directing Shri Mistra to join within 24 hours and making him clear that unless he joins, the Company would be compelled to conclude that Shri Misra is no longer interested in the service and had left the services of the Company of his own accord. In the reply to this letter Shri Misra admitted that due to the alleged change of service condition he is no longer able to join his duties. Therefore, so far as he was concerned, there was also no suspension or refusal of employment. So far as Ugam Singh is concerned, it is stated by the Company that the charge-sheet was issued to him on 13th May 1964, for refusal to work as a reacher in the Drawing department on 11th May 1964 and Shri Singh was asked to explain within 24 hours. Shri Singh replied denying the charges. Thereafter the Company issued the letter, dated 14th May 1964, asking Shri Singh to attend the enquiry on 23rd May 1964, at 2 p.m., but the said letter was returned by the post office with the remark 'left'. Thereafter, the copy of the letter was put up on the notice board. As nothing was heard from him, it was presumed that Shri Singh had left the service of the Company of his own accord. Therefore, so far as he was concerned, there was also neither suspension nor refusal of employment So far as issue No. 2 is concerned, it has been stated by the Company that by the notice, dated 7th May 1964, some of the workers were informed of changing of shifts, but those workers did not join their respective duties according to the shift change at the instigation of the Union. Subsequently, however, the Union and the workers understood their mistake and the workers had resumed their normal duties in 'B' and 'C' shifts respectively according to the notice of the Company. Beside the notice, dated 7th May 1964, the Company issued another notice on 12th May 1964, warning the workers that if they did not join their respective duties according to the shifts, they would be liable to disciplinary action. There is also provision regarding shift change in the standing orders of the Company. As the workmen mentioned in the order of reference did not join their being misguided by the Union, there is no question of refusal of employment by the Company. Regarding issue No. 3, it has been alleged by the Company that there was never any declaration at any point of time that Sunday will be the normal working day in the factory and that the practice of Sunday working according to the requirement of the factory is in vogue since the long time. There was never any objection of Sunday working by the Union. In fact, the Union once entered into an agreement with the Company agreeing to work on Sundays against some festival holidays but even apart from the agreement, the Sunday working is a normal feature of the factory. It is not correct to say that the factory always remained closed on Sunday and in this factory Sunday is considered as a weekly day of rest. Regarding Sunday working it is also stated that it enables the Company to get higher production to the tune of 15 per cent. to 20 per cent. of the usual production, that this is a very important fact for which almost all the Textile Mills in West Bengal work on Sunday with rotational rest day, that to meet the excise taxes, it has been found convenient and economical for all Textile Mills in West Bengal to work on Sunday and that it is not correct that Sunday as a day of rest is the condition of service to the drawers and reachers. The Company had notified on 2nd May 1964, that there would be Sunday working of the drawers and reachers on 10th May 1964, and a copy of the notice had been sent to the Inspector of Factories as required under the Factories Act. The Inspector of Factories had informed the Company that Sunday working as notified in the notice, dated 2nd May 1964, is quite in order. The allegation on behalf of the workmen that they only came to know about Sunday working on 12th May 1964, is false. The notice of 2nd May 1964, was duly pasted in the notice board in accordance with the provisions of the standing orders. It is further stated that no notice under section 9A of the Industrial Disputes Act is required, as there has been no change in the service condition of the workers, that even during the time when the drawers and reachers refused to work on Sunday, the workers of the other departments of the factory, viz., dyeing, warping, sizing and maintenance, were working on Sunday and the Union did not raise any objection regarding the Sunday working in those departments. As the drawers and reachers had been misguided by the Union, they by the letter, dated 26th May 1964, had threatened to strike and in fact, there was a token strike on 30th May 1964 and thereafter the strike continued from 18th June 1964. The Company gave several notices asking the workmen to join their duties and when those notices did not produce any effect, the Company by the letter, dated 2nd July 1964, gave the strikers a last chance to join within 24 hours and indicated that if they did not do so, the Company will record that those workers had left their services of their own accord.

Regarding issue No. 4, it has been alleged that it has never been the subject-matter of any conciliation proceeding, that there was no demand by the Union either to the Company or to the conciliation officer and that it is the management

tion to decide whether the workers are to be on the piece-rate basis or time-rate basis or y-rate basis. However, regarding the drawers reachers, it is alleged that there are drawers reachers in the Drawing department and also he Weaving department, that their functions to prepare the beams by drawing ends and to e them ready for sending them to the Weav- department for the purpose of weaving by the vers, that in the Drawing department, the vers and reachers have a continuous flow of k and therefore they are paid on piece-rate s, and that as a result of such system of pay- t, the drawers and reachers can earn more and management can also get the usual quantity ork from them. In the Weaving department, ever, the nature of work is different. It is certain when the services of the drawers and hers of the Weaving department would be re- ed. It is also stated that when a cloth in the ess of manufacture gets damaged and the s of the cloth go out, then the services of the vers are required to draw the end and it is the tion of the reacher to reach the ends. For reason the drawers and reachers in the Weav- department are paid on time-rate basis. It is pointed out that so far as the system of pay- t of the drawers and reachers in the Drawing rtment and in the Weaving department is con- ed, the Union in the written statement had ed that the drawers and reachers in the Draw- department should be continued to be paid the daily-rate system and the drawers and hers in the Weaving department should be l on the daily-rate system. Regarding the ond part of issue No. 4, the Company has ted out in the written statement that there provision regarding the transfer in the ding orders of the Company, that the workers bound to obey the order of transfer if it does involve any loss of income and the work is of ilar nature. In the case of transfer by the pany, there had been no change of work. The pany has denied the allegation of the work- that the services of the drawers and reachers not transferable. In the circumstances, the pany prayed that all the claims of the Union be rejected.

Decision

ssue No. 1: At the time of opening, the ned Advocate Shri N. D. Srimani appearing the Union submitted that he did not press the e No. 1, inasmuch as, none of the workmen tioned in issue No. 1 had at all been suspended the Company. Even at the time of argument learned Advocate Shri Srimani made no sub- sion regarding issue No. 1. The learned ocate Shri K. K. Maitra appearing for the pany pointed out that there had been no alle- ion regarding suspension of these workmen in of the letters issued by the Union or in the tten statement submitted by the Union on alf of the workmen. It is not clear to me now the circumstances, the issue regarding suspen- n 4 workmen from certain dates could have been erred to this Tribunal for adjudication. How- r that may be, as there is really no dispute arding the alleged suspension, a no-dispute ard regarding issue No. 1 can only be passed. This issue is disposed of accordingly. I may add here, however, that I will have occasion to discuss the cases of these 4 workmen along with others while discussing issue No. 2, specially as the names of Quddooch and Basiruddin also appear in issue No. 2. This issue is disposed of in the light of what has been stated above.

Issue No. 2: The main submission which has been made by Shri Maitra appearing for the Company is that there has been really no refusal of employment of the concerned workmen whose names appear in issue No. 2, and therefore, the question of justification of the refusal of employment itself does not arise and the further question of relief of these workmen also does not arise. Shri Srimani appearing on behalf of the workmen, however, urged that in the facts and circumstances of the present case, it is quite clear that the workmen had been refused employment, inasmuch as those workmen had been refused entry into the factory premises from 9th May 1964. The learned Advocate further submitted that in the circumstances of the present case, the workmen concerned are entitled to get full wages for the period in question and are further entitled to a direction on the Company to give them employment with continuity of service. In order to appreciate the submissions made by the learned Advocates of the parties, it is neccessary to discuss the evidence as to what had happened shortly before 9th May 1964 and as to what had happened from 9th May 1964 to 12th May 1964. Before I discuss the evidence bearing on issue No. 2, I shall notice a submission which has been made by Shri Maitra appearing for the Company. Shri Maitra submitted that though evidence had been given for he period after 12th May 1964, the evidence, strictly speaking, is not relevant and the Tribunal is not entitled to give its decision eitherway regarding the events which had taken place after 12th May 1964. In support of his contention the learned Advocate Shri Maitra had referred me to the ruling reported in 1960(I) L.L.J., 808-A.I.R. 1960, (S.C.), 818 (U.P. Electric Supply Co Ltd., vs. the workers of Messrs. S. M. Choudhury). In that case, there was a dispute on four points, one of which was "non-abolition of the contract system". After failure of the conciliation proceedings, there was a reference to adjudication, the parties thereto being Messrs. S. M. Choudhury & Co., and their workmen. Messrs. S. M. Choudhury & Co. were the contractors to the U.P. Electric Supply Co. Ltd. The reference, however, was with regard to 3 points only and did not include the "non-abolition of the contract system". After about 2 months, another notification was issued by the U. P. Government by which the Electric Supply Co. was impleaded as a party, but the matters in dispute remained unamended. The Electric Supply Co. objected stating that the dispute, if any, was only between the Contractors and their employees, and the Electric Supply Co. was not a party at all to the dispute. The Tribunal after considering the evidence came to the conclusion that the workmen were, in fact, and in reality, the employees of the Company. It was argued before their Lordships of the Supreme Court that as the question whether the workmen were in the employment of the Company, or the Contractors, had not been referred for

adjudication, the Tribunal had no jurisdiction to decide it. This argument was accepted by their Lordships of the Supreme Court, and their Lordships held that the order of the Tribunal by which it had held that these workmen were the workmen of the Company, was without jurisdiction. In the case referred to above, it was found that though there was a dispute regarding the non-abolition of the contract system, that dispute was never referred to adjudication. The question whether the workmen were the employees of the Company or of the Contractors was also not referred for adjudication. The facts therefore are different. In the present case, the question had been referred for adjudication. It appears to me that if it is necessary to do complete justice before the parties, the Tribunal can look into the latter events and that it can do so only for the purpose of coming to a proper conclusion regarding the question which had been referred for adjudication. As I understand the learned Advocate appearing for the workmen, he also did not urge that the events beyond 12th May 1964, can be considered for any other purpose. Incidentally, it may be pointed out that in the written statement of both the parties, various facts which are not strictly relevant to issue No. 2, had been alleged. I do not think, any award can be passed regarding the further facts which had been alleged in the written statement of the parties.

It is admitted on both sides that the Company purported to give the notice dated 7th May 1964 (Ext. Z-1). According to this notice, Jumiatali and Basiruddin who are the drawers and reachers respectively are to work in 'C' shift and Md. Munir, Ashraf Hossain and Rajpati who are the drawers and Moinuddin and Quddooch and Abbash Chakraborty who are reachers, are to work in the 'B' shift with effect from 9th May 1964. Regarding this notice, it has been stated (vide paragraphs 8 and 9 of the written statement of the Union) that no notice has actually been served, and no notice also had been displayed on the notice board. In paragraph dealing with the issue No. 2 at page 6 of the written statement of the Company, it has been stated that by notice dated 7th May 1964, some workers were informed of the changing of their shifts, and that the workers in the Company are governed by the standing orders which provide for shift working. In the written statement itself of the Company, it has not been stated that the notice had been displayed in the notice board of the Drawing department and also in the notice board closed to the time office near the gate of the factory. I shall presently discuss the evidence regarding the service of notice, but before I do so, I shall discuss the question whether the working in 'A' shift is the condition of service of the drawers and the reachers, as stated in paragraph 6(b) of the written statement of the Union. If really it is a condition of service of the drawers and the reachers that they are to work in 'A' shift all along, the Company certainly would have no right under the law to transfer them to any other shift. It may, however, be pointed out that in the written statement of the Union (vide paragraph 6(p), it has been stated that there was no shift working in this particular department, and consequently none was ever transferred from one shift to another. Therefore it appears to be case of the Union that as there was only one sh there was no change of shift. The learned Ad cate appearing for the workmen, however, ur that even clause 10 of the standing orders of Company does not contain any provision for cha of shift. In order to appreciate this conten it is necessary to refer to the terms of clause of the certified standing orders of the Compa It has been provided therein that shift work, eit on the interrupted or continuous shift basis, sh be regulated in accordance with the Factor Act, that more than one shift may be worked any department or departments or in a section any department at the discretion of the Compan that if more than one shift is worked, operati shall be liable to be transferred from one shift another and that shift working may be disco nued after putting up notice in the time-keepe office. The learned Advocate Shri Srimani argued that this clause applies only where the are more than one shifts in any department, a that if there are more than one shifts, then operatives may be transferred from one shift another. I do not think the argument can accepted. According to the provisions of clause of the standing orders the Company has discretion to start other shifts where there is on one shift and may transfer the operatives fr one shift to another. The mere fact that the was only one shift in the Drawing department the factory before 7th May 1964 is not sufficie ground for thinking that the Company could start the other shifts and could not direct operatives to work in different shifts from shifts in which they were working previously my opinion, it is a condition of service of workmen of the factory that they are to work different shifts, if more shifts than one are start and they are liable to be transferred from one sh to another according to the direction of the Com pany. In view of the provision of clause 10, I do not see how it can be urged that it was a condi tion of service of the workmen mentioned ab that they are to work in 'A' shift of the Drawi department. As I understand the learned Ad cate, Shri Srimani, had finally conceded th there could be shift working in accordance w the standing orders. He only had submitted th the workmen would have complied with the or for shift working if they had known. In opinion, the contention on behalf of the worku in paragraph 6(b) of the written statement mu be rejected.

I shall now turn to discuss the question rega ing the service of the notice dated 7th May 19 It has been provided in clause 5 of the standi orders of the Company that notices regarding matters concerning the operatives, shall be pas on the notice boards maintained for such purpos As I have mentioned earlier, it has not be stated in the written statement of the Compa that the notice dated 7th May 1964 was served affixing to the appropriate notice board and th it has only been stated that some workers we informed of the changing of their shifts by t notice dated 7th May 1964. There is no referen to clause 5 in the lengthy written statement whi has been put in on behalf of the Company, ev though there are reference to clauses 10 and 17

the standing orders. Regarding the notice, it would appear that the figure '8' underneath the figure '7' and certain other endorsements had been made by different hands. The Company had examined O.P.W. 2 Shri Prakash Chandra Gupta who is the departmental in-charge of the Preparatory department, O.P.W. 3 Shri S. K. Gupta who is the Manager, and O.P.W. 4 M.P. Agarwal who is the Supervisor of the Drawing department. O.P.W. 4 had said that he had prepared 3 copies of the notice under the direction of O.P.W. 2 and had affixed one copy of the notice to the departmental notice board, and had sent two other copies to the time office. It is his further evidence that he had called the workers of the Drawing department and had explained to them the contents of the notice which was to be effective from 9th May 1964. At the time of cross-examination O.P.W. 4 had said that the notice (Ext. Z-1) is the same notice which he had pasted on the notice board and which had taken out from the notice board. He had denied the suggestions that there are no notice boards in the department, that he did not verbally explain to the workmen the contents of the notice, and that it is not his duty to affix the notice to the notice board. The learned Advocate of the workmen pointed out that the other notices which, O.P.W. 4 had alleged, were fixed to the notice board of the Drawing department, had not been produced by him. He has further pointed out that according to the evidence in cross-examination of O.P.W. 4 there was only one original notice and there was one carbon copy. It was submitted by him that one copy of the notice must have been affixed to the notice board of the time office and that, that copy could have been produced to show that, in fact, the copy of the notice was affixed to the notice board of the time office. It is not clear why the other copy of the notice which is alleged to be a carbon copy, has not been produced and also why no-one from the time office had been examined to say that the notice was pasted on the notice board of the time office on 7th May 1964. The evidence of O.P.W. 2 is that there is a notice board in the Drawing department and on 7th May 1964 a notice was given in the notice board regarding the change of shift. His further evidence is that the notice was prepared by himself and was written by O.P.W. 4 Shri Agarwal and had been signed by him, that the notice was affixed to the notice board of the Drawing department by the Supervisor and he had found it there after affixation that he had personally communicated the substance of the notice to the drawers and reachers who might be affected by the shift change, that to his knowledge, Shri Agarwal also communicated the substance of the notice to those persons, that the same notice was displayed in front of the main gate of the factory and was also affixed to the notice board of the time office, that whenever a notice is displayed the workers persued the notice, that the practice regarding the notice in the factory is to display the notice on the notice board of the time office, and also in the individual department concerned and that Jumratali and others must have persued the notice. Regarding this evidence of O.P.W. 2, it may be pointed out that in the written statement itself, there is no allegation of affixation of the notice to the notice board of the Drawing department or in the notice board of the time office or regarding the affixation of the notice in the main gate of the factory. There is also no allegation in the written statement that the departmental in-charge (O.P.W. 2) had personally informed the workmen concerned about the contents of the notice. At the time of cross-examination, O.P.W. 2 had said that the notice was displayed on 7th May 1964, that there is no bye-date in the notice, that the date '8' mentioned in the top right-hand corner of the notice was not written by Shri Agarwal, that there is a signature of Shri Bansal but he cannot read the date underneath the signature, that the date might be 8th or 9th, that the notice was displayed on the notice board before Shri Bansal's signature and that Shri Bansal had signed the notice after it was affixed to the notice board. It is absolutely clear that someone other than Shri Agarwal had given a bye-date and that in view of this bye-date, the notice could not have been displayed in any of the notice board on 7th May 1964 as alleged by O.P.W. 2. The evidence of O.P.W. 2 further is that the shift change was to take effect from 9th May 1964, that the workers who are affected by the notice regarding the change came to the factory gate but did not attend to their duties as per the notice and that the workmen did not attend to their duties for 3/4 days from 9th May 1964. At the time of cross-examination O.P.W. 2 had stated that to his knowledge the workmen had submitted petitions on and from 9th May 1964 alleging that they were not being allowed to work and that either on the 9th or 10th, the company issued a warning notice which was affixed to the notice board, but he is unable to say if there is any copy of that notice. No copy or original of the notice affixed to the notice board on 9th or 10th May 1964 has been produced before this Tribunal. The earliest notice which has been produced by the Company is dated 12th May 1965 and is marked Ext. U (on admission). The learned Advocate for the Company was unable to explain why that alleged warning notice which is said to have been affixed to the notice board on 9th or 10th May 1964 has not been produced. The notice Ext. U recites that the drawers and reachers are not reporting to their duties in their respective shifts and are forcibly trying to come 'A' shift, that the Company would be compelled to take disciplinary action against them regarding their misconduct and that the workmen should come in the 'B' and 'C' shifts and should not enter forcibly in the other shifts. In a way, this letter of the Company itself shows that the workmen were coming to attend 'A' shift even after the alleged notice dated 7th May 1964. The only possible explanation of the conduct of the workmen would be that they had, in fact, not received any notice either on 7th May 1964 or on 8th May 1964 and were not also informed verbally as stated by O.P.W. 2. The receipt of the warning notice (Ext. U) is admitted by the workmen. It is further not clear why it is not stated in the notice (Ext. U) that in accordance with the notice dated 7th May 1964 those workmen were to attend to 'B' and 'C' shifts. Incidentally it may be pointed out that O.P.W. 2 does not say that these workmen were

reporting forcibly in 'A' shift, and therefore, were guilty of the conduct subversive of discipline.

I shall now turn to discuss the evidence of O.P.W. 3 who is the Manager. He had said that the Company had issued the notice dated 7th May 1964 asking some drawers and reachers to work in 'B' and 'C' shifts and that excepting Basiruddin, the others did not report for duty as per direction. O.P.W. 3 has also referred to the notice dated 12th May 1964. There is, of course, some difference between the Company and the workmen as to whether Basiruddin has reported in 'A' shift or 'C' shift. I shall discuss this question later on when I discuss the case against Basiruddin. At the time of cross-examination O.P.W. 3 had said that on 7th May 1964 when the notice was issued, there were about 16 drawers and reachers in the drawing section, that by the notice regarding the change of shift, 8 workmen whose names appear in the order of reference were affected by the notice, that these 8 workmen had alleged refusal of employment from 9th May 1964 except Basiruddin who complained about refusal of employment from 10th May 1964 and that the notice was to be effective from 9th May 1964. The Manager himself does not give any definite evidence regarding the service of the notice. Presumably he had relied on O.P.Ws. 2 and 4 regarding the service of the notice dated 7th May 1964.

I shall now turn to discuss the evidence on the side of the workmen regarding the service of the notice. Out of the 8 workmen mentioned in issue No. 2, the Union had examined P.W. 3 Jumratali, P.W. 4—Quddooch, P.W. 5 Basiruddin. The evidence of P.W. 3 and P.W. 4 is that there was no notice on 7th May 1964 or latter regarding the change of shifts. P.W. 3 has also referred to the petition to the Company (Ext. 16). There is another letter to the Company (Ext. 15) and both these letters were written on 9th May 1964 in which complaint was made regarding the refusal to admit them into the factory, though they had reported for duty. The names of Rajpati, Jumratali, Md. Munir, Ashraf Hossain and Moinuddin appear in these two exhibits (Exts. 15 and 16). If really there had been the shift change by the notice dated 7th May 1964, there is absolutely no reason why these letters of complaint should have been sent by the workmen to the Company complaining of the refusal of employment on 9th May 1964. Regarding P.W. 5, it appears from his evidence that he had worked in 'A' shift in the factory on 9th May 1964, that he had also worked on 11th May 1964 and 12th May 1964 and that as 10th May 1964 was Sunday, there was no work to be done. P.W. 5 has also referred to the letter to the Company (Ext. 19) which is dated 12th May 1964. In that letter Basiruddin had said that he had been working in the 'A' shift, but had been prevented by the durwan from attending to his duties from 11th May 1961 and that his attendance on 11th May 1964 and 12th May 1964 may be recorded. Similar letters were written to the Mill Manager on 12th May 1964 by Jumratali and others (Ext. 17). It is also necessary to refer to some other letters (Exts. 4, 5, 7, 9 and 11 on admission) to Jumratali, Munir, Ashraf Hossain, Rajpati and Basiruddin. These letters appear to have been written by the Company to these workmen in reply to their letters to the Company. It has been stated therein that the departmental in-charge had informed them of the shift change on 8th May 64 and that this information was also sent to the time office, and therefore, there was no question of allowing these workmen to work in the 'A" shift. Even in these letters, there is no allegation that the notice dated 7th May 1964 had been displayed in the notice board of the Drawing department and in the notice board of the time office. It is not clear why the workmen would complain regarding the shift change and why they should be reporting for their duties for working in the 'A' shift, if really there had been proper service of notice regarding the shift change, as per the standing orders of the Company. I have carefully considered the evidence and the facts and circumstances of the present case and am of opinion that there is no evidence at all that the notice dated 7th May 1964 was really given to the workmen concerned either by displaying at the respective notice boards, or by personal intimation by the departmental in-charge.

The next question which arises for consideration is whether in the circumstances mentioned above, that is to say, in the absence of the service of the notice dated 7th May 1964 it could be said that these 8 workmen had been refused employment. The further question is whether, if those workmen had refused employment, they are entitled to get their normal wages for the period in question. The learned Advocate appearing for the Union had referred me to paragraph 26 of the Union's written statement and had submitted that in the circumstances of the present case, all the workmen are entitled to get full wages for the period during which there was refusal of employment by the Company. The learned Advocate appearing for the Company had argued, on the other hand, that there has been no refusal of employment and therefore, the concerned workmen are not entitled to get any relief from this Tribunal. It appears to me that though shift change is provided for in clause 10 of the certified standing orders of the Company (Ext. AA), the Company must give proper notice directing the concerned workmen to work in different shifts from a future date. I have already found that the notice dated 7th May 1964 has not been served. Therefore, the concerned workmen did not that they are no longer to work in 'A' shift from 9th May 1964 and to work in 'B' and 'C' shifts as per the notice. The evidence of the side of the workmen (vide the evidence of P. Ws 1 to 5) certainly shows that they were not aware of the notice and that excepting P.W. 5 Basiruddin, others were not allowed to work in 'A' shift from 9th May 1964. With regard to Basiruddin, it appears from the evidence of Basiruddin himself and the other evidence that actually Basiruddin had worked in 'A' shift on 9th May 1964. At the time of cross-examination of P.W. 5, the learned Advocate for the Company drew the attention of Basiruddin to Ext. D which is a letter from Basiruddin to the Company dated 16th May 1964. In that letter, Basiruddin had complained that though he had attended the duty in 'C' shift on and from 14th May 1964 as notified by the Company on 13th May 1964, he was not

allowed to work. In view of the limited term of reference, it is not necessary to discuss in details what had happened after 12th May 1964, but this letter itself would show that the notification regarding the shift change was received by Basiruddin on 13th May 1964. The other documents regarding Basiruddin are Exts. E, E-1, F, F-1 and F-2. In view of the term of reference, it is not necessary for me to discuss in details these documents. Exts. G, G-1, G-2, G-3 and H are documents relating to Quddooch. For the reasons explained above, it is not necessary for me to discuss these documents or the documents relating to the alleged strike (Exts. W, Y, AE, AE-1, AE-2). It would appear that the Company had issued charge-sheets and had also suspended Jumratali. So far as the domestic enquiry is concerned, it does not appear that any Enquiring Officer was ever appointed and had taken evidence regarding the alleged misconduct of the workmen. In fact, O.P.W. 3 had said at the time of cross-examination that charge-sheets have been issued to all the 8 workmen mentioned in issue No. 2, that without looking into the records, he is unable to say that if the enquiry had been held against them, and that Jumratali had been suspended with effect from 12th May 1964. He has added that there should have been enquiries if the management intended to take action against them. If there had been really any enquiry into the alleged misconduct against the 8 workmen concerned, then certainly the enquiry proceedings and the reports of the enquiring officer would have been filed. The written statement filed by the Company itself shows that the Company regarded these workmen to have left their services of their own accord. In the circumstances, the Company possibly did not hold the enquiries though it had issued the charge-sheets against the 8 concerned workmen. It is not for me to say whether circumstances really show that the concerned workmen had really left their job of their own accord. I need only point out that there is some evidence to show that subsequently the concerned workmen are working according to the shifts allotted to them. I have already discussed the evidence indicating that the concerned workmen did appear from 9th May 1964 to 12th May 1964 and did not want to work in 'A' shift. There is the further evidence that they had been prevented from working in 'A' shift. As there has been no shift change in accordance with the law, the refusal by the Company to allow them to work as before, amounts, in my opinion, to refusal to employment during the period from 9th May 1964 to 12th May 1964. I have therefore come to the conclusion that all the concerned workmen except Basiruddin had been refused employment from 9th May 1964 to 12th May 1964 and Basiruddin had been refused employment on 11th May 1964 and 12th May 1964, 10th May 1964 being Sunday. With regard to the question of relief, it appears to me that in the facts and circumstances, these workmen except Basiruddin are entitled to get the normal wages for 9th May 1964, 11th May 1964 and 12th May 1964 and Basiruddin is entitled to get the normal wages for 11th May 1964 and 12th May 1964.

Before I conclude this discussion, I would refer to one matter to which my attention has been drawn and in respect of which some evidence has been given on the side of the Company. Before I discuss shortly this matter, I would point that I have already found that in accordance with the standing orders, the workmen employed in the factory are liable to work in different shifts. In view of this conclusion, it is not necessary to discuss in detail the evidence relating to the question whether there had been shift working previously. There is, no doubt, some evidence to show that there had been shift working previously, though, it may be pointed out that the previous notices regarding shift change had not been put in by the Company. In fact, O.P.W. 2 had said that he cannot say if the previous notices regarding shift changes had still been kept in the office. The question, however, need not be further pursued in view of the clear provision of the standing orders itself regarding shift working. In the result, I have come to the conclusion that there had been refusal of employment as mentioned above, and the concerned workmen are entitled to get their normal wages for the period which I have mentioned above, as Sunday (10th May 1964) was not a working day, and as the workmen are not paid unless they work. The question of payment for 10th May 1964 does not arise. The payment should be made within one month of publication of the award in the Calcutta Gazette. This issue is disposed of accordingly.

Issue No. 3: I shall not turn to discuss the question of justifiability in declaring the Sundays as normal working days with rotational weekly off on normal working days, and the further question regarding the relief to which the workmen are entitled for working on Sundays. Before I proceed to discuss this question, I shall notice a submission which has been made by Shri Maitra appearing for the Company. Shri Moitra submitted that the word 'declaration' as used in issue No. 3 is wrong, inasmuch as the Company never declared that Sunday should be the normal working day for the workmen. In my opinion, the criticism is to a certain extent justified. But though there is no specific declaration by the Company that Sundays should be the normal working days for the workmen, still the question would remain whether the Company is justified in asking the workmen to work on Sundays and give them substitutional holidays on normal working days. The reference appears to me to be in accordance with item 3 of the Third Schedule of the Industrial Disputes Act. In the Fourth Schedule, the same subject matter appears as item No. 4. It cannot be disputed that the Company can change the hours of work and rest intervals after complying with the provisions of section 9A of the Industrial Disputes Act. As I understand the learned Advocate appearing for the workmen, he also did not dispute this. The learned Advocate appearing for the workmen, however, had submitted that the justification should be justification both on points of fact and on points of law. He also contended that there can be Sunday working only in accordance with certain provisions of the Factories Act, 1948. I shall presently refer to those provisions of the Indian Factories Act, 1948. But before I do so, I would point that it has been provided, inter alia, in clause No. 7 of the standing orders that the holi-

days to be observed in the factory with or without pay should be notified in the notice board inside the factory, though there is no definite evidence on this point, I presume that the Company has complied with clause 7 of the standing orders and that the workmen have come to know about their holidays with or without pay from the notice displayed in the notice board. Shri Srimani appearing for the workmen had referred to sections 52 and 53 of the Factories Act, 1948. It has been provided, inter alia, in section 52 of the Factories Act that no adult worker shall be required to work in a factory on the 1st day of the week, unless he has or will have a holiday for a whole day on one of the 3 days immediately before or after the said day, and the Manager of the factory has, before the said day or substituted day, whichever is earlier, delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted and displayed a notice to that effect in the factory. There is a proviso which says that no substitution shall be made which will result in any worker working for more than 10 days consecutively without a holiday for a whole day. It has been provided in section 53 of the Factories Act that where, as a result of the passing of an order or the making of a rule under the provisions of this Act exempting a factory or the workers therein from the provisions of section 52, a worker is deprived of any of the weekly holidays for which provisions is made in section 52, he shall be allowed within the month in which the holidays were due to him, or within two months immediately following that month, compensatory holidays of equal number to the holidays so lost. It is further provided that the State Government may prescribe the manner in which the holidays for which provision is made in section 52 of the Act, shall be allowed. The term "week" has been defined in section 2(f) of the Factories Act to mean a period of 7 days beginning at midnight on Saturday night or such other night as may be approved in writing for a particular area by the Chief Inspector of Factories. It would, therefore, appear that from the provisions referred to above that Sunday is the normal holiday for the workers, but he can be required to work on Sundays after complying with the above provisions of the Factories Act. It has also been provided, inter alia, in section 61 of the Act that a notice of the periods of work of adults showing clearly for every day the periods during which the adult workers may be required to work must be displayed and correctly maintained in every factory in accordance with the provisions of section 108(2) of the Act, and that any proposed change in the system of work in a factory which will necessitate the change in the notice referred to earlier, shall be notified to the Inspector in triplicate before the change is made, and except with the previous sanction of the Inspector, no such change shall be made until a week has elapsed since the last change. It is also necessary to refer to certain rules which had been framed under section 112 of the Indian Factories Act (Calcutta Gazette Extraordinary June 18, 1958). Rule 78 makes provision for compensatory holidays and makes provision, inter alia, that the compensatory holidays to be allowed under sub-section 1 of section 53 of the Act, shall be so spaced that not more than 2 holidays are given in one week, that the Manager of the factory shall display, on or before the end of the month in which the holidays are lost, a notice in respect of the workers allowing compensatory holidays during the month in which they are due or the two subsequent months and the date thereof, at the place at which the notice of the period of work prescribed under section 61 is displayed and that the Manager is to maintain a register as nearly as possible in form No 10. The form No. 10 contains columns, inter alia, for the number of registered workers, name, group and relay number, number of exemption rule, or particular and date of the exempting order, year weekly rest days lost, due to exemption rule or exempting order in the different months of the year, and the dates of compensatory holidays given in the different months of the year. It is also necessary to refer to rule 82 and 84. Rule 82 provides for the notice of periods of work of adult workers as merely as possible in form Nos. 12 and 12A and 12B, as the case may be and rule 84 provides for the notice of periods of work for child workers as merely as may be in the same forms. The learned Advocate had submitted that in the present case, the alleged notice which is said to have been given to the Inspector of Factories is a wrong notice and is not a notice as required by rule 78 of the rules. I shall presently consider the submission which has been made by the learned Advocate Shri Srimani but before I do so, I shall discuss the rulings to which my attention has been drawn by the learned Advocate for the workmen. It would appear from the ruling reported in 1964 (II) L.L.J., 562 (Motor and Machinery Manufacturers Ltd., versus State of West Bengal) that the primary object of section 52 of the Factories Act is to provide for weekly holiday for the workers and such day was fixed to be the first day of the week i.e., Sunday, that if for any special reason, it becomes necessary to make Sunday the working day, a substitutional holiday is made compulsory, that the employers cannot at their sweetwill convert successive or all Sundays as working days and that if 3 days prior and 3 days after such Sundays are holidays, the employer can grant substitutional holiday on any other working day. The decision reported in 1962(II) L.L.J., 59 was reversed in the decision reported in 1964(II) L.L.J., 562. In the ruling reported in 1965 (I) L.L.J., 419 (S.C.) 1965 (10) F.L.R., 240 (J.D.K. Brown versus State of West Bengal). It has been held that where the workmen were made to work on a weekly holiday by the manager of the factory without complying with the provisions of section 52(1), the occupier of the factory could be prosecuted and punished under section 92 for contravening section 52 of the Act, even in a case without *mens rea* on his part that the prohibition is only shifted on compliance with clauses (a) and (b) of section 52(1) and that the provisions of section 52(1) imposed an obligation on the occupier as well as on the manager of the factory. In the ruling reported in A.I.R. 1964 (S.C.) 1893 (State of Gujarat versus K. Manilal). It has been held that under the rules framed by the Government, a departure from the provisions of sections 51, 52, 55 and

6 of the Factories Act can be made but only in ccordance with the rules framed and that a depar- ure from the hours of work laid down in sec- ion 61(2) can only be made in those cases in vhich the exempting provisions of the rules cover he case and not otherwise. It is therefore abso- utely clear that the provisions of the Factories Act regarding the working on Sundays must trictly be followed and if the provisions have not been followed, the action of the management in asking the workmen to work on Sunday must be held to be illegal. Shri Maitra appearing for the Company had referred me to the ruling reported n 1961 (1) L.L.J., 328 (S.C.) [Alembic Chemical Works Co. Ltd., vs. its workmen]. The learned Advocate had referred to the ruling principally in aid of his contention that the Tribunal should not make violent departure from the prevailing prac- ice and that the principle of industry-cum-region basis must be followed, and where in the same region there is Sunday working, the Tribunal should not declare the Sunday working to be illegal. I shall discuss later on the question as to whether there is really evidence of Sunday working in other factories in the same region, while I shall discuss the evidence in support of the contention that on fact a direction or notice to the workers to work on Sunday is justified. At this stage I would only point out that their Lordships of the Supreme Court had held that the Factories Act is a welfare legislation and in interpreting the Act, the principles of construc- tion of welfare legislation must be borne in mind and if two views are possible, the one, in favour of the workers for whose benefit the Factories Act 1948 was enacted, must be accepted. But as I have pointed out above, the only possible view having regard to the sections and the Act and the Rules mentioned above, is that except where there has been the exemption order after com- plying with the provisions, the Sunday must be the day of rest and that where Sunday is to be working day, then there must be the substitutional holiday in accordance with the Act and the Rules.

I shall now turn to discuss the submission of the learned Advocate for the workmen that the notice regarding the Sunday working is itself illegal. Exts. C and C-1 are the notices, dated 2nd May 1964, intimating that there would be Sunday working from 10th May 1964. In the notice Ext. C, the date, however, appears to be 11th May 1964, but I was told that the original is Ext. C-1 which shows the date to be 10th May 1964, and that in the carbon copy, a wrong date appears. There appears to be some over-writing over the figure '10' in Ext. C-1. I do not think, there is satisfactory explanation regarding the over-writing, but I am of opinion that nothing really important turns on the mistake regarding the date when the notice was to be effective, be- cause, it is not disputed that 10th May 1964 was a Sunday. However, that may be, section 52 of the Factories Act, inter alia, provides that the notice of the intention to require the worker to work on Sunday and of the date which is to be substituted, is to be delivered to the Inspector and another notice is to be displayed in the factory. The notices (Exts. C and C-1) do not show the substituted holiday and only show the proposed times of shift working in relays A, B and C. It no doubt appears that the notice was delivered in the office of the Inspector. Ext. V (on admission) is the reply of the Inspector of Factories, Barrackpore, to the Manager in which it has been stated that the proposed working periods as stated in the Manager's letter, dated 2nd May 1964 appear to be in order, but the notice of employment of workers on Sundays must be submitted to that office in accordance with the provision of section 52 of the Factories Act, 1948, and a copy thereof must be displayed in the factory in respect of every week. The learned Advocate Shri Maitra had argued that the notice was found to be in order by the Inspector of Factories, and therefore, the notice must be re- garded to be valid and legal. I am unable to agree with the learned Advocate. The letter of the Inspector of Factories, Barrackpore, itself shows that there was a defect regarding the notice and the Inspector of Factories required the Com- pany to comply with the provision of section 52 of the Factories Act. It does not appear that any notice was at all issued cancelling the notice dated 2nd May 1964, in accordance with section 52(2) of the Factories Act. The Company has also not produced register which is to be maintained as nearly as possible in form No. 10 as required by rule 78(4)(a) of the Factories Rules. It was not contended before me that the proviso to that Rule had been complied with. In any case there is no order in writing of the Chief Inspector of Facto- ries that the muster roll or register or return is to be treated as a register mentioned in that Rule. This register is to be maintained for a period of 3 years after the last entry therein under rule 78(4)(b) of the Rules, and therefore, it must be with the Company. I have already mentioned the different columns of that register and I need not repeat of what has already been stated. One of the columns is 'dates of compensatory holidays given in the different months'. If really a valid notice under section 52 had been issued, then surely the register would have been maintained. However, that may be, it appears to me that the notice (Exts. C and C-1) are not valid and in accordance with law. The workmen, therefore, are not bound to work on Sundays which under the Factories Act must be regarded to be a day of rest for the workmen. I have, therefore, come to the conclusion that the Company is not justified in law in asking the workmen to work on Sunday with substitutional holidays in place of Sundays. The learned Advocate Shri Srimani had also urged that the workmen cannot be asked to work on all the Sundays with substitutional holidays in place of those Sundays. In support of his con- tention, the learned Advocate had relied on the ruling reported in 1964 (II) L.L.J., 562 which I had referred to earlier. Their Lordships of the Calcutta High Court had observed, inter alia, that the employers cannot at their sweetwill con- vert successive or all Sundays as working days. As I have found that the notice is not valid and legal, this further contention regarding the work- ing on all Sundays, need not be further considered in this case. It will be sufficient to state that if the employer thinks that Sunday working is necessary for some special reasons, then the minimum number of Sundays really required

should be carefully selected and the workmen may be asked to work on those Sundays only after complying with section 52 of the Factories Act. However, before I conclude the discussion regarding the legality and validity of the notice, I would point out that there is no cogent evidence that the notice under section 52 of the Factories Act was really displayed in the factory. On this point, O.P.W. 2 had said that the notice was affixed to the notice board of the department and also on the main notice board of the factory. At the time of cross-examination O.P.W. 2 had said that he does not know if the notice regarding Sunday working had been filed in this Tribunal, that Ext. C is the notice which was given by the Company, that notice was never affixed to the notice board but was sent to the Inspector of Factories, that there was another notice which was affixed to the notice board, but he cannot say if the notice displayed on the notice board has been filed, and that he cannot also say if any copy of that notice displayed on the notice board had been sent to the Inspector of Factories. The evidence of O.P.W 2 certainly does not show that the notice under section 52 had really been displayed on the notice board of the factory. O.P.W. 3 had not said anything regarding the display of notice, dated 2nd May 1964. He has merely spoken about the sending of the notice to the Inspector of Factories and about the letter received from the Inspector of Factories. He has no doubt also stated that the provisions of the Factories Act had been complied with and reply had been received from the Factory Inspector that the notice regarding Sunday working was in order. But the evidence certainly is otherwise. At the time of cross-examination O.P.W. 3 had stated that without checking records, he cannot say whether Ext. C-1 is the notice as required under section 52 of the Factories Act and whether the notice had been served on the Inspector of Factories, Barackpore. O.P.W. 4 had stated that Shri Poddar who is the head time keeper in the time office had prepared the notice regarding the Sunday working regarding the drawing department in triplicate and had made over one copy to him, that he had affixed one copy of the notice to the departmental notice board and that all the workmen had seen the notice which he had affixed to the notice board. and that one or two workmen had gone for the purpose of working on 10th May 1964. He refers to Ext. C-1 as the notice which he had received from the time office. I have already referred to the suggestion to him including the suggestion that there is no notice board in the department and that it is not his duty to affix notice to the notice board. On this point, it appears from pages 8 and 9 of the written statement of the Company that the notice regarding Sunday working of the drawers and reachers, dated 2nd May 1964, had been duly pasted on the notice board in accordance with the provision of clause 5 of the standing orders of the Company, and a copy of the same was sent to the Factory Inspector to fulfil the requirement of the provision of the Factories Act. If really, there was compliance of clause 5 of the standing orders as stated in the written statement of the Company, then the notice was displayed in the notice board inside the factory. It has not been stated in the written statement that the notice was displayed on the departmental notice board. On the side of the workmen, there is the evidence that before 12th May 1964, they did not have any notice that they are required to work on Sundays. There is no cogent reason for not accepting the evidence on the side of the workmen. Therefore, it appears to me that even the provision regarding displaying the notice in the notice board in the factory has not been complied with. As the requirements of the law had not been complied with, the management, therefore, is certainly not justified in asking them to work on Sunday.

I shall now shortly discuss the other question whether the management is justified on facts in asking the workmen to work on Sunday. In view of my decision regarding the question of law, it is strictly not necessary to decide this question. However, as some evidence has been given and as the learned Advocates had made the submission on that question, I shall only shortly refer to the evidence in order to find out whether in the circumstances of the present case, the Company is justified in asking the workmen to work on Sundays with substitutional holidays. At page 8 of the written statement of the Company, it has been stated, inter alia, that Sunday working is the usual practice, that Sunday working enables the Company to get higher production to the tune of 15 to 20 per cent. of the usual production and that to meet the excise taxes, it has been found convenient and economical for all Textile Mills in West Bengal to work on Sundays. The only evidence on this point on behalf of the Company is the evidence of O.P.W. 3. He has stated that the benefits of Sunday working are—

(1) it directly adds 16 to 17 per cent. of the production;

(2) it maintains continuity of working in many production sides where it is material;

(3) it helps to avoid certain nature of stoppages; and

(4) as the working of certain departments is inter-dependent, Sunday working will contribute to the efficiency of the work of the other departments.

All these reasons have not been stated in the written statement of the Company. Regarding the alleged higher production on Sundays, I do not think any light is thrown by Exts. AD and AD-1 to which reference has been made. According to the Company, there had been Sunday workings previously in 1960 and also sometime later. The entries in the attendance registers (Exts. AC to AC-20 and Exts. AC-21 to AC-25) and also the entries in the attendance reports (Exts. AB and AB-1) do not throw any light on the quantity of production at the time of previous Sunday workings. It appears to me that excepting the bare statement of O.P.W. 3, there is no evidence that Sunday working directly adds 16 to 17 per cent. to the production. The production manager Sri A. N. Soshi who would have been the most competent person to depose, had not been examined in this case. In my opinion, he ought to have been examined not only to prove the extra production as a result of Sunday working, but also to prove the maintenance of

ntinuity of working in many production sides, e avoidance of certain nature of stoppages and e increased efficiency of the work in the other partments. As I understand the learned Adcate appearing for the workmen, he did not mself dispute that there might be some extra oduction on Sunday working and that there ight be some avoidance of stoppages of work in her departments as a result of Sunday working. 'hatever that might be, I do not think that there e sufficient facts to warrant the conclusion that nday working is really necessary for efficiency d better production. I have not overlooked the ct that in the present economic condition of our untry, better and higher production is really cessary, but facts must be established before e Tribunal to show that really Sunday workings d substantialy to the production. In my opion, the Company has failed to establish it.

I have not entered into the question whether ere were really Sunday workings pre- ously. I ve consulted many of the registers and it appears at there had been no work on Sunday in many the departments including sizing and maintence departments. I would only refer to the evince of O.P.W. 2 to the effect that the operars and helpers of the Sizing and Dyeing Departent work on Sunday and that the other workers not have to work on Sunday and that he had not en the workers of the drawing department to ork on Sunday excepting Sundays agreed to by e Union. Some of the entries in the registers doubt show that there had been working on me Sundays previously, but it is not clear from e evidence on what basis some of the workmen d worked on those Sundays. There is also the greement (Ext. A) between the Union of worken and the Company. It would appear that for particular time the workmen agreed to work on Sundays as there was a bonus dispute. If Sunay working was a normal practice previously there absolutely no reason why there should have en separate agreement for Sunday working on 0th September 1962 and there is also no sufficient ason why the Company had to issue that notice der section 52, of the Factories Act. The learnd Advocate appearing for the Union had suggestd to O.P.W. 2 that various mills nearabout the ctory of the Company do not work on Sundays. .P.W. 2 had stated that he does not know if the orkmen employed in those mills do not work on undays. In this connection, I would point out at the learned Advocate Shri Moitra principally lied on the principles of industry-cum-regions asis. The learned Advocate, however did not duce any reliable evidence that in any similar dustries, there had been Sunday working. I ve therefore come to the conclusion that in the cts and circumstances of the case, it cannot be id that the Company had succeeded on proving e justification of Sunday working. This conusion will not bar the Company in starting Sunay working in future, provided the minimum mber of Sundays are worked and provided also at there are good and valid reasons for Sunday orkings. Before the Sunday working is done by e workers, the provisions of section 52 of the actories Act must be complied with. The Learned dvocate Shri Srimany has submitted that even the direction for Sunday working is found to be stified the workmen are entitled to get at least 1½ times the normal wages for working on Sundays. In support of his contention, the learned Advocate had referred me to the rulings reported in 1956 (II) L.L.J., 196 (Bombay Port Trust Employee's Union, vs. Bombay Port Trust) and 1957 (I) L.L.J., 324 (Engineering Mazdur Sabha vs. Shaparia Dock and Steel Co. Ltd.) In the first case as a result of application of the provisions of the Minimum Wages Act to the industry, the staggering system of weekly day of rest was introduced. It was held that if the day on which the work is done happens to be the workman's day of rest, he should get an alternative day of rest and payment shall be made at 1½ times of the normal daily wages. In the other case, it was held that if there is substitutional holiday for weekly rest day, the payment should be made at 1½ times to the normal wage inclusive of D.A. I think reference may also be made to the rulings reported in 1960 (1) L.L.J., 192 and 1956 L.A.C. 172. However, in view of my above finding, it is not necessary to pursue this question any further. If I had held that in direction for Sunday working was justified then I would have certainly directed the Company to pay 1½ (one-half) times the normal wages of the workmen concerned. This payment should be made by the Company within the month of working. This issue is disposed of accordingly.

Issue No. 4: The learned Advocates appearing for the parties had made no submission regarding the first part of Issue No. 4. The learned Advocates are agreed that the drawers and reachers of the Drawing department should be paid on piece-rate basis, and the drawers and reachers of the Weaving department should be paid on the time-rate basis. There is therefore no dispute on this point. It does not appear that there was ever any dispute and that it was ever contended that all the reachers and drawers should be paid on the piece-rate basis. The drawers and reachers of the Drawing department have a continuous flow of work and it is to their advantage that they should be paid on the piece-rate basis. It is also to the advantage of the Company inasmuch the Company gets usual quantity of work from those drawers and reachers. With regard to the drawers and reachers of the Weaving department, they had to move from place to place, and have to attend to the work when there is work to be done. They are therefore paid on the time-rate basis. I think the system of payment is quite fair not only to the workers, but also to the management. In the circumstance, there is no need to charge the system of payment to the drawers and reachers in the Drawing department and the system of payment to the drawers and reachers in the Weaving department. The first part of issue No. 4 is disposed of accordingly.

Regarding the second part of issue No. 4, it is not very clear what is meant by the word "other sections" mentioned in the issue No. 4. The evidence of both sides show that the work of the drawers and the reachers in the Drawing department is similar to the work of the drawers and the reachers in the Weaving department. The drawers and reachers cannot obviously work in other sections, as the work in the other sections is dis-similar in nature. The learned Advocates appearing for the parties understood the expression 'other sections' to mean the transfer from

the Weaving department to the Drawing department. With regard to the question of transfer it is contended by Shri Srimani that there had been previously no transfer from the Drawing department to the Weaving department of the drawers and reachers and there was also no transfer from the Weaving department to the Drawing department. I do not think this argument can be accepted. There has been transfer previously as would appear from the registers which had been put in by the management and the oral evidence adduced but this is not decisive of the question. The standing orders of the Company (vide clause 17) provide for transfer of operatives from one department to another and one machine to another. It is further provided therein that the management as far as possible will endeavour to effect such transfer without any loss in the earnings of the operatives of a similar nature and that all operatives are bound to accept such transfer made. The learned Advocate Shri Maitra had also referred to the case reported in F.L.R. 1961 Vol.-II, part 6, page 281. In the case, the learned Judge Shri S. K. Roy had held that the service of an industrial worker is transferable from one office to the another of the same employer concern provided that there is no condition to the contrary in the terms of employment, that the transfer does not affect serious alterations in his service conditions and does not affect his earnings adversely and that the transfer is not mala fide or done with ulterior motive. I think reference may also be made to the ruling reported in 1960(1) L.L.J., 556 (S.C.) wherein it has been held that the transfer is a management function, that the employer need not assign any reason for transfer and that the transfer can be affected orally. In the rulings reported in 1958 (1) L.L.J., 229 and 1956 L.A.C., 474, it has been held that if there is want of good faith or victimisation the transfer can be held under objection. Even in the written statement of the Union, it has been stated that there could be transfer for bona fide reasons. Therefore, the management has undoubtedly the right to transfer the operatives but so far as the drawers and reachers are concerned, it appears to me that there is not even an allegation that there has been any mala fide transfer. In the issue, however, it has been stated about the conditions of transfer of the drawers and reachers. The learned Advocate Sri Srimani had submitted that even if there is any transfer from the Drawing department to the Weaving department, there should be no loss of earning and there should also be no loss of status or degradation and the nature of work must be similar. I think these contentions are fair and should be the conditions of transfer of the drawers and the reachers from the Drawing department to the Weaving department and vice-versa. The learned Advocate Sri Srimani, however, urged that it would take at least a month for the drawers or the reachers of the Drawing department to get used to the type of work in the Weaving department, and therefore, during this interim period, those drawers and reachers ought to be paid some compensation for loss of earnnings. In this connection, the learned Advocate has drawn my attention to the evidence of O.P.W. 3. at the time of cross-examination had stated that there should not be any loss of earning provided, of course, the operatives concerned work with same diligence as previously. He has stated further that it might be that Pankit Narayan who was transferred from the Weaving department to the Drawing department was paid some wages by way of compensation by vouchers, and that in genuine cases where there is loss due to transfer, the management gives wages by way of compensation to the workmen concerned. In my opinion, the standing orders itself provide that there should not be any loss of earning as a result of transfer and that before transfer the management must consider whether there would be any loss of earning of the workmen concerned as a result of the transfer. The management, if it finds as a result of transfer, there has been loss of earning, that loss must be compensated by payment of wages to the workmen concerned. I am further of opinion that the transfer should be made only when necessary and no workman should be transferred unless the work is similar.

In the result, this issue is disposed of in the light of my above findings. This is my award.

Dictated and corrected by me.
P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
11-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4219-I. R./IR/11L-41(A)/61.—23rd September 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6444-I. R./IR/11L-41 (A)/61, dated the 2nd December 1964, the industrial dispute between the C. R. O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Pvt. Ltd., 18 Strand Road, Calcutta, and their workmen represented by Shri Mrinal Kanti Bose and six others, Canteen Staff of I. C. I. (I) Pvt. Ltd., 34 Chowringhee Road, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule in the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between the C. R. O. Canteen Committee of Messrs. Imperial Chemical Industries (India), Private Ltd., 18 Strand Road, Calcutta, and their workmen represented by Shri Mrinal Kanti Bose and six others, Canteen Staff of I. C. I. (I) Private Ltd., 34 Chowringhee Road, Calcutta. (Govt. Order No. 6444-I.R., dated the 2nd December 1964). (VIII. 352/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M. A., LL. B., Judge,
Fourth Industrial Tribunal.

For the workmen : Shri P. K. Sanyal, Advocate, and Shri T. P. Chatterjee, Advocate.

For the Canteen Committee : Shri N. Das Gupta, Advocate, and Shri D. Das Gupta, Advocate.

This is a reference under section 10 of the Industrial Disputes Act sent by the Government of West Bengal to this Tribunal with the following issue :

Is the dismissal of Shri Ramananda Bose justified ? To what relief, if any, is he entitled ?

The parties are the C. R. O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Pvt. Ltd., 18 Strand Road, Calcutta, and their workmen represented by Shri Mrinal Kanti Bose and six others, Canteen Staff of I. C. I. (I) Pvt. Ltd., 34 Chowringhee Road, Calcutta.

On 19th February 1965 an application was filed by Mrinal Kanti Bose and others praying for time to file written statement on the ground that in the meantime they would get the reference corrected by the government. They wanted to say that the representative of the workmen had not been correctly described. Time was granted but there had been no amendment in the reference. The workmen filed a written statement. The C. R. O. Canteen Committee of 18 Strand Road, Calcutta, also filed written statement challenging the jurisdiction of this Tribunal. It has been alleged by the Canteen Committee that Mrinal Kanti Bose and six others as mentioned in the order of reference belonging to the Canteen Staff of I. C. I. (I) Pvt. Ltd., 34 Chowringhee Road, Calcutta, are strangers and that they cannot represent the workmen of C. R. O. Canteen of 18 Strand Road. In short, the Canteen Committee wants to say that Mrinal Kanti Bose and six others have no authority to represent the workmen of the C. R.O Canteen of 18 Strand Road. It has been alleged that the present dispute is but an individual dispute, if there be any. On merits also the Canteen Committee has made several allegations. When the matter came up for hearing, both the parties agreed that the preliminary and jurisdictional points raised from the side of the C. R. O. Canteen Committee should be decided first and, if necessary the case may be heard subsequently on merits. Consequently, for the purpose of preliminary points both the parties submitted several documents which were marked exhibits. On the side of Mrinal Kanti Bose and others only one witness was examined as P. W. 1. The Canteen Committee, however, did not examine any witness.

The following preliminary points were raised from the side of the C. R. O. Canteen Committee :

(i) Whether the present dispute is an industrial dispute ;

(ii) Whether Mrinal Kanti Bose and six others as mentioned in the order of reference as alleged to be Canteen Staff of I. C. I. (I) Private Ltd., 34 Chowringhee Road, can represent the workmen of C. R. O. Canteen of 18 Strand Road, and

(iii) Whether the Tribunal has jurisdiction to decide the present reference.

For the sake of convenience I shall consider the three points together as they are very much connected with each other. P. W. 1 is Mrinal Kanti Bose. He is the Supervisor of the Head Office Canteen, viz., the canteen which is in the Head Office of Messrs. Imperial Chemical Industries (India) Private Ltd., situated at 34 Chowringhee Road, Calcutta. We get from this witness that there is another canteen at the Calcutta Regional Office which is otherwise known as C. R. O. Canteen at 18 Strand Road. P. W. 1 has stated that there was a joint meeting of the members of the two canteens, namely, the canteen at 18 Strand Road and the canteen at 34 Chowringhee Road. He wants to say that in a joint meeting a resolution was passed. According to P. W. 1 Ext. 6 is the resolution passed in that meeting. Out of the seven persons mentioned in Ext. 6, Mrinal Kanti Bose goes as to say, Ramananda Bose, the person involved in the present case, Amulya Roy, Sailen Das and Kalachand Dutta belong to the C. R. O. Canteen of 18 Strand Road. We also get from P. W. 1 that he and two others out of the said seven persons nominated belong to the Head Office Canteen of 34 Chowringhee Road. In this connection some documents filed by Mrinal Kanti Bose and others should be considered. Ext. 1 is the charge-sheet served on Ramapada Bose. This is signed by the Secretary, C. R. O. Canteen Committee "C. R. O. Canteen Committee" is written on the top of Ext. 1. Ext. 1 (a) is the reply given by Ramapada Bose to the Secretary, C. R. O. Canteen Committee of I. C. I. There are other letters filed by Mrinal Kanti Bose and others showing that there were communications between the secretary, I. C. I., C. R. O., Canteen Committee, 18 Strand Road and Ramapada Bose who called himself Supervisor of I. C. I., C. R. O. Canteen Committee, 18 Strand Road, Calcutta. Exts. 4 and 5 are also letters written by the Secretary, I. C. I. Calcutta Regional Office Canteen, 18 Strand Road, Calcutta. From the reading of the documentary evidence as well as oral evidence of P. W. 1, I hold that the C. R. O. Canteen of Messrs. Imperial Chemical Industries (India) Private Ltd., at 18 Strand Road, is quite distinct from the Head Office Canteen of Messrs. Imperial Chemical Industries (India) Private Ltd., at 34 Chowringhee Road. These two canteens or the canteen committees are not at all connected with each other, administratively or otherwise. An attempt was made by Shri Sannyal for Mrinal Kanti Bose and others to argue that as the Calcutta Regional Office of the Imperical Chemical Industries (India) Private Ltd., is connected with the Head Office at Chowringhee Road, the C. R. O. Canteen at 18 Strand Road should be taken as connected with the other canteen of the Head Office of the Imperial Chemical Industries (India) Private Ltd., at 34 Chowringhee Road. I have already found that the evidence of P. W. 1 and the other documentary evidence clearly prove that the C. R. O Canteen Committee at 18 Strand Road is independent and it has got no connection with the canteen in the Head Office of the Imperial Chemical Industries (India) Private Ltd., at 34 Chowringhee Road.

It has been next argued by Shri Sanyal for the workmen that Ext. 6, the resolution passed in the joint meeting of the workmen of both the canteens will show that the workmen of the C. R. O. Canteen at 18 Strand Road authorised seven persons, some belonging to the C. R. O. Canteen and some to the Head Office Canteen,

to represent the workmen in their dispute. It is to be noted in this connection that except Mrinal Kanti Bose of the Head Office Canteen no other person belonging to the C. R. O. Canteen has come forward before this Tribunal to give evidence that, in fact, there was such a meeting, that such resolution was passed and that the workmen of the C. R. O. Canteen of 18 Strand Road authorised the seven persons mentioned in the resolution to deal with the present dispute. Mere filing a document containing some resolutions will not prove that any such resolutions were duly passed in a proper meeting or that the contents of the documents are all true. There is no important, necessary and reliable witness to support the statements of Mrinal Kanti Bose in this case. It is curious that none of the workmen of the C. R. O. Canteen have come forward to say that the seven persons mentioned in Ext. 6 or some other persons have been duly authorised to espouse the cause of the workmen of the C. R. O. Canteen. I must say that I have got no reliable evidence to accept that Ext. 6 contains as resolution duly passed in the meeting as alleged. There is another fact to be mentioned. Shri Sannyal has argued that Ext. 6 will prove that the workmen of the C. R. O. Canteen duly authorised the seven persons to espouse the cause of the workmen of the C. R. O. Canteen in the present case. I have read and re-read Ext. 6. The resolution mentioned in Ext. 6 relates to some other disputes which the workmen of Messrs. Imperial Chemical Industries (India) Private Ltd., employed in their canteens at the Head Office and the Calcutta regional office, left in the hands of seven persons. The items of disputes have been mentioned. The dispute mentioned in the present reference before me has not been included in the items clearly stated in Ext. 6. Again, according to Ext. 6, the said meeting was held on 16th June 1960. But according to the case of Mrinal Kanti Bose and others in the present reference, the present dispute relates to the dismissal of Ramananda Bose who had been illegally removed from service by a letter, dated 28th November 1960. How on earth could there be any authorisation by the workmen in respect of a dispute which was raised long after the date of authorisation ? It is futile to argue that Ext. 6 proves that the workmen of C. R. O. Canteen authorised Mrinal Kanti Bose and others to pursue the dispute relating to the dismissal of Ramananda Bose. From the evidence, facts and circumstnaces appearing in this case, I find that the workmen of the C. R. O. Canteen of Messrs. Imperial Chemical Industries (India) Private Ltd., at 18 Strand Road, Calcutta, did not espouse the cause of Ramananda Bose of C. R. O. Canteen, that these workmen did not authorise Sri Mrinal Kanti Bose and six others or any other person to take up or pursue the case of Shri Ramananda Bose, that Shri Mrinal Kanti Bose and six others as mentioned in the order of reference and in Ext. 6 have no authority to represent the workmen of C. R. O. Canteen, and that the dispute before me relating to the dismissal of Shri Bose is not an industrial dispute as defined by the Industrial Disputes Act. The workmen of the C. R. O. Canteen of the Imperial Chemical Industries (India) Private Ltd., of 18 Strand Road, are not interested in the present dispute. In view of my findings above, I must, therefore, hold that this Tribunal has no jurisdiction to decide the present reference.

When I have decided that this Tribunal has no jurisdiction to adjudicate upon the issue under reference, the question of merits relating to the dismissal of Ramamnanda Bose does not arise. The present reference, therefore, fails for its being incompetent and for want of jurisdiction of this Tribunal.

Dictated and corrected by me.

R. BHATTACHARYA, Judge

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
8-9-65.

By order of the Governor,
S. C. Mukherjee, Asstt. Secy.

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सत्यमेव जयते

ASWINA 22] THURSDAY, OCTOBER 14, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4181-I.R./IR/11L-139/64.—22nd September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4534-I.R./IR/11L-139/64, dated the 29th September 1964, the industrial dispute between Messrs. Bengal Medical Hall, 20 Aurobinda Road, Salkia, Howrah and their workmen represented by West Bengal Shops and Establishment Employees' Association, 12/13 Cowies Ghat Road, Sibpur, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bengal Medical Hall, 20 Aurobindo Road, Salkia, Howrah and their workmen represented by West Bengal Shops and Establishment Employees' Association, 12/13 Cowies Ghat Road, Sibpore, Howrah (Case No. VIII—295/64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company : Shri A. Sarkar, Labour Adviser of the Company.

Present for the Union : Shri S. R. Ghosh, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government of West Bengal, Labour Department, order No. 4534-I.R. IR 11L-139/64, dated 29th September 1964, for adjudication upon the following issue:

Issue

Whether the refusal of employment to Sarbasree Provat Kumar Bagchi, Nani Gopal Aich and Monoranjan Hazra is justified? To what relief, if any, are they entitled?

After receipt of the reference from Government on 3rd October 1964, usual notices were issued to the parties concerned fixing 14th November 1964 for their

appearance and for filing written statement by the Union. Both parties entered appearance on 14th November 1964 and the Union filed its written statement on that date, and 30th November 1964 was fixed for filing written statement by the Company. On 30th November 1964 the Company filed a petition for further time for filing its written statement, and time was allowed till 21st December 1964 for the purpose. The Company again took time thrice for filing written statement and ultimately filed its written statement on 15th February 1965. The case was fixed for hearing on 26th July 1965, and after several adjournments it was fixed for hearing on 1st September 1965. On that date the parties filed a joint petition of compromise stating therein that the dispute between the parties had been settled amicably out of Court on terms set-forth in the petition of compromise, and prayed that a compromise award might be made in terms of the petition of compromise filed. The terms of compromise appear to be quite fair and reasonable and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted and I pass a "no dispute" award as prayed for. The petition of compromise is made a part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
7-9-65.

ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Bengal Medical Hall, Shri Aurobinda Road, Howrah

And

Their workmen represented by West Bengal Shops and Establishment Employees' Association

And

In the matter of Government of West Bengal, Labour Department, order No. 4534-I.R./IR/11L-139/64, dated the 29th September 1964.

The humble petition of compromise—

Most respectfully sheweth—

1. That the case pending adjudication has been settled between the parties out of Court.

2. That Sarvasree Probhat Kumar Bagchi and Nani Gopal Aich will be given employment provided they turn up for duty within 7 days hereof. The period of their non-employment will be treated as special leave without pay and continuity of service will be maintained. If they fail to turn up or do not join by that date no further consideration will be made for them.

3. That the Union does not press for the case of Monoranjan Hazra as such that case stands finally settled hereby, as he is not interested.

4. That the persons concerned will not retain any further claim so far as the present adjudication is concerned. Unpaid wages of the workmen concerned will be paid within 15 days from the date of joining duty.

It is therefore prayed that your honour would be pleased to pass a settlement award in terms of the above.

And for this your petitioners as in duty bound shall ever pray.

For the workmen:

Basudeb Banerji, Secretary.
1-9-65.

1. Nani Gopal Aich.

2. Provat Kumar Bagchi.

For the Company

H. M. Roy.

A. Sarkar.
1-9-65

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal

—

By order of the Governor

S. C. MUKHERJI, Asst. Secy.

—

No. 4210-IR/IR/11L-118/65.—25th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1975-IR/IR/11L-118/65, dated the 2nd June 1965, the industrial dispute between Messrs. Joseph Herberts & Co., 67 Bentinck Street, Calcutta and their workmen represented by West Bengal Shops and Establishments Employees' Association, 13A Creek Lane, Calcutta-14, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Joseph Herberts & Co., 67 Bentinck Street, Calcutta and their workmen represented by West Bengal Shops and Establishment Employees' Association, 13A Creek Lane, Calcutta-14 (Case No. VIII-131/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

AWARD

The Government of West Bengal, by order No. 1975-I.R./IR/11L-118/65, dated the 2nd June 1965, had referred the following industrial dispute between Messrs. Joseph Herberts & Co. (hereinafter referred to as the Company) and their workmen represented by West Bengal Shops and Establishment Employees' Association (hereinafter referred to as the Association), to this Tribunal for its adjudication.

Issue

Whether dismissal of Shri Gokul Chandra Laha is justified? To what relief, if any, is he entitled?

After the service of the notice, the Company had put in a written statement. The Association, however, had taken several dates for filing the written statement after the filing of the written statement by the Company and on 2nd September 1965 which was the last date fixed for filing the written statement, the Association did not take any step. The Tribunal granted time suo moto till 17th September 1965 for filing the written statement. As the matter has been settled, it is not necessary to state in detail the defences in the written statement filed by the Company. It has been stated, inter alia, that Shri Gokul Chandra Laha (hereinafter referred to as Shri Laha) was working as an Officer-in-charge and used to control and supervise all the works of the Company, that therefore Shri Laha is not a workman and the reference is invalid in law, that the Association mentioned in the order of reference is not competent to raise the industrial dispute on behalf of Shri Laha, that Shri Laha had taken Rs. 100 on 12th October 1963 in the name of Cuttak Cycle Stores, Dumhatta, Cuttack and that inspite of repeated request by the cashier, Shri Laha did not submit any account. It is further stated that on enquiry, the proprietor came to know that there was really no Company in the name of Cuttack Cycle Stores and accordingly charge-sheet was issued to Shri Laha, who submitted his explanation on 22nd July 1964. After the explanation was submitted, the proprietor had scrutinised all the documents and papers and found the explanation to be unsatisfactory, and therefore, had fixed the date of enquiry on 31st August 1964. At the enquiry Shri Laha was present but did not give any evidence and did not also cross-examine the witnesses of the Company. After completing the enquiry, the enquiring officer submitted his findings, and thereafter Shri Laha was dismissed by the letter, dated 19th September 1964. It is submitted that the dismissal of Shri Laha is therefore justified.

As mentioned earlier, the Association had not filed any written statement. This day, a petition of compromise has been filed, signed by the Advocate Shri S. R. Ghosh on behalf of the Association, by Shri Sibnath Chatterjee who is the Secretary of the Association and by Shri Rabin Mazumdar who is the Advocate for the Company. It would appear that the Company had paid a sum of Rs. 147 to the Secretary of the Association in full and final settlement of the dispute and that no further dispute is pending. I have heard the learned Advocates and also the Secretary. It appears to me that the terms are reasonable, bona fide, legal and should be given effect to. Accordingly an award is passed in terms of the petition of compromise making the petition of compromise an annexure to the award. This is my award.

Dictated and corrected by me.

P. BASU, Judge.
15-9-65.

P. BASU, Judge,
Sixth Industrial Tribunal,
15-9-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute
Between
Messrs. Joseph Herberts & Co., Bentinck Street, Calcutta

And

Their workmen, represented by West Bengal Shops and Establishment Employees' Association, 13A Creek Lane, Calcutta-14.

The humble joint petition of the above Company and the Association abovenamed—

Most respectfully sheweth—

1. That the above case has been finally settled between the parties as per terms stated hereinafter.

2. That the company paid Rs. 147 to the Secretary of the Association and he accepted the same in full and final settlement of the above dispute.

In the above circumstances, it is prayed that your Honour would be pleased to accept the terms of settlement and pass a compromise award in terms mentioned above.

And for this act of kindness, your petitioners, as in duty bound shall ever pray.

For the Association.
Shib Nath Chatterjee, Secretary.
15-9-65.

For the Company.
Rabin Mazumdar, Advocate.
15-9-65.

Witness—

S. R. Ghose, Advocate.
15-9-65.

P. BASU, Judge,
Sixth Industrial Tribunal,
15-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4204-I.R./IR/11L-398/64.- 23rd September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6424-I.R./IR/11L-398/64, dated the 1st December 1964, the industrial dispute between Messrs. Wool Combers of India Ltd., P.O. Jagatdal, 24-Parganas and their workmen represented by Issac Holders (India) Ltd. Workers' Union, Shramik Sivir, Talpukur, 14-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Wool Combers of India Ltd., P.O. Jagatdal, 24-Parganas and their workmen represented by Issac Holdens (India) Ltd. Workers' Union, Shramik Sivir, Talpukur, 24-Parganas (Case No. VIII-350 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBIKA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 6424-I.R./IR/11L-398/64, dated Calcutta, the 1st December, 1964, Government of West Bengal, Labour Department, referred an Industrial dispute between Messrs. Wool Combers of India Ltd., P.O. Jagatdal, and their workmen represented by Issac Holdens (India) Ltd. Workers' Union for adjudication regarding the only issue contained in the order of reference.

Issue

Whether the dismissal of the following workmen is justified? What relief, if any, are they entitled to?

1. Shri Bagey Singh,
2. Shri Jugal Kishore,
3. Shri Ramprosad,
4. Shri Sukram Jadav,
5. Shri Joseph Singhral *alias* Arjun.

This is a reference under section 10 of the Industrial Disputes Act. The reference was received on 28th December 1964. It involves an issue of dismissal of five workmen. Both parties filed their respective written statements. The Union in their written statement stated that this company is a biggest concern in Wool Combing Industry dealing with wool, rayon, nylon, etc. The five workmen Bagey, Jugal Kishore, Ramprosad, Sukram and Joseph Singhral *alias* Arjun, were permanent workmen of the company. They were charge-sheeted for riotous and disorderly conduct to which they submitted their replies. The replies were in respect of an incident, dated 23rd June 1964, in the recess period from 10 a.m. to 10-30 a.m. The Union states that the workmen were taking their tiffin in the recess period. Jugal Kishore while taking his tiffin felt a lump in his chest and he was in need of water. He went to find water from a tap (wrongly described as tube-well) beyond the pantry. He was passing through the pantry for that purpose. When he was entering the pantry Jagadish caught hold of him and pushed him on the ground. The other workmen rendered help to Jugal. Nothing held thereafter. According to the workmen no durwan was posted at the pantry. The charge alleged against the workmen is false. The management did not hold any proper enquiry. The principles of natural justice were violated. The enquiry was perfunctory. On 31st August 1964, the workmen were dismissed. The dismissal is challenged as illegal and mala fide.

The company filed a written statement wherein they admitted that the five workmen were charge-sheeted. They were guilty of riotous and disorderly conduct subversive of discipline. on 23rd June 1964, at about 10-20 a.m. Shri Jadadish durwan who was on duty at the canteen found Jugal Kishore entering the pantry of the canteen. He was prevented by the durwan. He forcibly entered the pantry. Durwan dragged him out of the pantry. Thereafter Jugal Kishore and Ramprosad assaulted the durwan Jagadish while the other three workmen Bagey, Sukram and Arjun instigated them in the assault. All the five persons were accordingly charge-sheeted under clause (viii) of section 13 of the certified Standing Orders of the company.

Sukram had another charge-sheet for an inci-nt on 27th June 1964, at 1-45 p.m. While Shri K. Ghosh, Labour Officer, was explaining the rge-sheet to Sukram he was abused in filthy guage by Sukram and also threatened with dire sequence. Enquiries had been made into all three charge-sheets and all the five workmen re found guilty of the charge of rioting and orderly conduct.

Sukram was found guilty of the further charge absenting and threatening the labour officer. those findings letters of dismissals were issued all of them. The dismissal is justified.

Appearances of the parties are as follows:—

For the Company: Shri Pankoj Ghosh, Advocate.

For the Union: Shri Nikhil Roy, Advocate.

Decision

All the five workmen are admittedly permanent rkmen of the company. They were charge-eted on 27th June 1964. The charge-sheets are rked Ext. A series. The charge is the same inst all the five workmen. They were charged h disorderly behaviour and act subversive of cipline. The Standing Orders have also been oted in the charge-sheets. The incident alle-l is that on 23rd June 1964, at 10-20 a.m. Jaga-h durwan who was on duty at the canteen was aulted by Jugal Kishore and Ramprosad and the said act they were instigated by other three rkmen, namely, Bagey, Sukram and Arjun. e Standing Orders which is said to have been lated is clause (vii), section VIII. The certi-l copy of Standing Orders is filed and marked t. M. If the incident as alleged is proved then act of the guilty persons would amount to lation of clause (viii) of the said Standing lers which provide that—

> "Drunkenness, intoxication, riotous or dis-orderly behaviour during working hours at the establishment or any act, sub-versive of discipline.....".

The workmen received the charge-sheets. They mitted explanations which are Exts. B series. mittedly there had been enquiries held pursuant service of notice of enquiry. In the notice of quiry the workmen was directed to be present h his witnesses as well on the date of enquiry. will now turn to the enquiry proceedings. In written statement of the Union the only llenge thrown against the enquiry is that "it s not a proper enquiry and the principles of ural justice were violated". There is no speci-mention of any of the infirmities which are vassed before me at the time of argument. The tten statement is in vague and in general terms. enquiry proceedings against Jugal Kishore is t. D(3) and the enquiring officers were Mr. A. Guha and Mr. A. K. Ghosh. Ext. D(1) is the quiry proceedings in respect of the charge inst Ramprosad. Shri A. B. Guha and Shri K. Ghosh were the enquiring officers. Ext. 2) is the enquiry proceedings against Bagey gh, Joseph Singhral alias Arjun and Sukram and the enquiring officers were Shri A. B. Guha and Shri T. Lynch. These are the enquiry proceedings in respect of the charge-sheets over the incident of 23rd June 1964. Shri Guha or Shri Linch was not examined. Shri A. K. Ghosh was examined and he proved the enquiry proceed-ings in respect of which he was a member. In the enquiry proceedings against Sukram he was present and this will appear from the proceeding of enquiry. He is therefore a competent witness to prove the enquiry proceedings. The enquiry pro-ceeding are challenged before me at the time of argument on several grounds. The first ground of attack is that the enquiring officer himself asked questions to the witnesses. This procedure is objec-ted to. I have perused the records very carefully; it would be the duty of the enquiring officer to ask questions to the witnesses. It cannot be ex-pected in domestic enquiry that the management would appoint a prosecutor to conduct the case on their side. It would be the duty of the enquiring officer to elicit truth from the witnesses by putting questions to them. He is even entitled to cross-examine the witnesses for the purpose of eliciting the truth and for the purpose of veracity of the witness. I cannot therefore blame the enquiring officers on that ground and stigmatise his conduct as bias. This is not a question of bias at all. Leading questions is also permissible at domestic enquiries. The enquiry proceeding was generally conducted in this manner. Witnesses for the management was examined one after another, after the charge-sheeted person was given oppor-tunity of explaining the charge. As soon as a witness was examined the charge-sheeted persons were given opportunities of cross-examining him. It is in evidence that Probhunath Singh was present at the enquiry to represent the interest of the workmen. In all the proceedings it is men-tioned that his name was suggested by the work-men concerned. The proceeding was held openly in presence of the workmen and their selected re-presentative Shri Probhunath Singh. In this manner the record of evidence of witnesses was made. In conclusion the charge-sheeted persons were asked questions and thereby they were afforded opportunities of making statements. Then the witnesses produced by charge-sheeted persons were examined one after another. At the end of each sheet Shri Guha himself signed and the witnesses also gave their signature below the respective statements. It is the evidence of Shri Ghosh, Labour Officer, as well as that of other witnesses of the company that the evidence was read over and explained to the witnesses in pre-sence of the accused. As to the procedure of re-cording of the statement at the proceedings, the evidence is that one Jamini Babu, a clerk of Anglo Indian Jute Mill, which is a sister concern, took down the statements in long hand and there was a typist present at the proceeding who typed them immediately after. This was the procedure followed and the typed sheets were signed by the enquiring officer as well as the witnesses. Shri Roy appearing for the Union takes serious excep-tion to this procedure and demands that the ori-ginal record of Jamini Babu ought to have been produced. I cannot appreciate this objection. The proceeding was openly held in presence of the workmen and their representative. The state-ments were made by witnesses and they were

taken down in long hand by Jamini Babu and on that very spot they were typed by typist immediately the writing was over. These typed sheets form the original record because they were signed not only by the enquiry officer Mr. Guha but also by the witnesses. I cannot therefore say that the writing of Jamini Babu would form the original record. The operation of writing in long hand by Jamini Babu and typing proceeded at the same sitting and before the hearing was concluded the records were made ready. There cannot be any reasonable objection. It must be held that all the typed copies do form the original record. This is not a detect on which I can pronounce that the proceeding was vitiated. I have perused the record and from the same I cannot say that it is a dishonest rendering of actual statement of witnesses. That is not the case of the Union anywhere in the written statement. The Union urges before me on the evidence of Shri Bagey Singh and other workmen that the recorded proceeding was not explained in Hindi to them. This is obviously an afterthought. It is not in the written statement. Even if I accept the contention that the record was not explained in Hindi I must say that it is not the bounden duty of the enquiry officer to read over and explain the statements after they were recorded in an open proceeding. Even if there is any such detect it will not vitiate the enquiry proceeding nor would it be an infirmity which can be characterised as vital or opposed to the principles of natural justice. It is significant to note that the workmen never ventilated their grievances on this point by addressing any letter through their Union to the management. There is no complaint even to the Union by the workmen on this ground. It is obviously therefore an afterthought. In my considered opinion the proceeding was fairly conducted and the workmen had been given every opportunity of defending themselves. As a matter of fact, they tendered witnesses whose statements were duly recorded by the enquiry officer. The enquiry was not opposed to the principles of natural justice and it was a fair and proper enquiry. The enquiry proceedings were concluded and separate findings were recorded. The findings are Ext. F series. The enquiring officer found the workmen guilty of the charge for reasons given in the findings. Thereafter letters of dismissal, Ext. G serise, were issued. Now the question is whether the charge had been proved at the enquiry. There is ample evidence on which the enquiring officer reasonably rely. Durwan Jagadish who was assaulted was examined. He stated that he was on duty at the pantry and Jugal Kishore was entering it though admission to the pantry was not permissible. Durwan pulled him out. The durwan Jagadish and Jugal Kishore both went to the Labour Office. The Labour Officer Shri A. K. Guha was away from the office. Jay Mongal Prosad, Prosad Singh, clerks of Labour Office came towards the canteen where in their presence he was assaulted by Jugal Kishore and Ramprosad at the instigation of Bagey Singh, Sukram and Arjun. At the enquiry Jay Mongal Prosad, Prosad Singh, Jagadish durwan and other witnesses were examined. There was therefore cogent evidence before the domestic Tribunal for coming to the conclusion that the durwan was assaulted by Jugal ; others, following the intervention of the dur when Jugal Kishore attempted to enter pantry. The pantry was out of bounds to workmen. The jurisdiction of the Tribunal limited to the enquiry as to whether a pr facie case has been made out by the emplo against the employee. On the evidence le the enquiry it was certainly possible for the quiring officer to arrive at the conclusion in qu tion. It is not necessary for the Tribunal to whether that would be the only conclusion. that is a possible conclusion, the Tribunal will fuse to interfere. The Tribunal will however terfere if there is victimisation or unfair lab practice. There is no evidence of victimisat or unfair labour practice in this case. Ba wanted to say that there are two Unions, on Communist Union and another I. N. T. U Bagey Singh and others were members of I T. U. C. which was not favoured by the compa This is the evidence of Bagey Singh. On beh of the company Shri A. K. Ghosh, Labour Offi denies the allegation. There may be Unions among the workmen but there is noth to show that the company favours one partic Union. That is merely an allegation which is proved by any cogent evidence. There is no son why the company would victimise five wo men out of 1,000 workmen in this concern.

Even if it is held that the enquiry proceed was not fair and proper the company has produ before the Tribunal abundant evidence on wh the conclusion of guilt can be reached. Char are proved before the Tribunal as well on the dence of O. P. W. 2 Shri Jay Mongal Prosad clerk of the Labour Office who was an eye w ness of the occurrence, O. P. W. 3 Shri Ja dish durwan who was the victim of assault, O W. 5 Mundrika Ram O. P. W. 6 Ramesw Pandey and O. P. W. 7 Shri Ram Ajodh The durwan was on duty at the canteen. It w appear from the duty roster Ext. H Entry into the pantry attached to the cant hall was forbidden to the workers. Ju Kishore forced to enter by pushing the durw the durwan pulled him, altercation followed, t came the assault on the durwan. The assault w made by Jugal and Ramprosad. Bagey Sing Sukram and Arjun shouted "Maro Sal Dekha Jai Ga". This is a clear instigati The charges are accordingly proved.

Before the Tribunal there is an additio charge against Sukram. It is an incident w the Labour Officer himself. He abused Labour Officer in filthy language on 27th Ju 1964. There was an enquiry in respect of t charge separately held by Shri A. B. Guha Shri T. Lynch. Ext. D is the enquiry proceedin Witnesses at the enquiry were Shri A. K. Gho Labour Officer, Shri S. M. Hauhari, Secur Officer, who was an eye witness. There are ot witnesses such as Jaymongal Prosad, Pro Singh, etc. The enquiring officer relied upon evidence before him and came to the finding t Sukram abused the Labour Officer in filthy lan age and this is act subversive of discipline which dismissal is the appropriate punishme

The enquiry was fair and the findings are supported by cogent evidence. It cannot be characterised as perverse. Even if the enquiry is condemn, the matter was at large before the Tribunal. I have no reason to disbelieve the evidence of Shri S. M. Hauhari, Security Officer, who was present there and which corroborates the evidence of Shri Ghosh, Labour Officer, who was abused and insulted. Actual words used by Sukram are quoted in the evidence by Mr. Hauhari. Sukram threatened the Labour Officer by saying "Dekho Sala Ghosh Samalo". He had also uttered very filthy language such as "Ham Sala Sab Madar Chod Ko Dekh Lenga". These are extremely insulting and filthy language which a worker should not dare to utter before a superior officer. This is an act which is certainly subversive of discipline and only punishment should be dismissal.

Having analysed the evidence before me I hold that the enquiry against all the five workmen had been fairly conducted and the findings are not perverse. There is no victimisation of unfair labour practice. That being so, the Tribunal will refuse to interfere.

Coming to the merits of the case the management has succeeded in proving the charges to the hilt by producing evidence before the Tribunal as well I hold accordingly that the dismissal of the five workmen is justified. They are not entitled to any relief.

Before I conclude I should mention that the Union in their argument stated before me that Shri Ghosh participated in the enquiry against Sukram and Shri Ghosh being himself the principal witness in the second charge-sheet should not have done so. In this connection Shri Ghosh (O. P. W. 4) in his evidence before the Tribunal made the following statement in cross-examination.

> "In the enquiry of Jugal and Ramprosad I was in the Enquiry Committee. Enquiry proceeding was written by Jamini Babu. When the enquiry of other three workers were held I was present at the request of three workers. I did not talk to the workers. The workers told me that they wanted me to be present..... The workers demanded my presence as member of the Enquiry Committee. So I attended the enquiry of three workers. I acted as a member of the Enquiry Committee".

On this evidence it is commented that since Shri Ghosh was a member of the Enquiry Committee against Sukram, the enquiry is vitiated at least against Sukram. In this connection the enquiry proceedings Ext. D (2) may be referred to. It is the enquiry proceedings in respect of the common charge against three persons including Sukram At page 2 the following note is made.

> "Mr. Guha at this stage advised Mr. Ghosh, Labour Officer, not to be present at this enquiry because Mr. Ghosh has some connection with another charge-sheet issued against Sukram which is linked to the present one. But all the three persons including Sukram said they wanted that Mr. Ghosh being the Labour Officer of this mill, should be present at the enquiry throughout and as such it was decided by the enquiry committee that on the request of the three persons Mr. Ghosh be present at the enquiry".

In this enquiry proceeding Mr. Guha and Mr. T. Lynch were the members of the enquiry committee and Mr. Ghosh was not. It is obvious that Mr. Ghosh is making a confusion. He was a member of the Enquiry Committee in respect of the other two workmen but not in respect of the enquiry against Sukram and two others held jointly. The evidence of Mr. Ghosh as well as the comment in the enquiry proceeding Ext. D (1) which I have quoted in extenso will conclusively prove that fact that Mr. Ghosh was present at the request of the workers themselves, not as a member of the Enquiry Committee but being the Labour Officer his presence was wanted by the workmen. The evidence of Mr. Ghosh is palpably a confused one. The enquiry proceeding Ext. D (2) is not therefore vitiated so far as Sukram is concerned. The workers, as I have already stated are not entitled to any relief.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
10-9-65

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4239-I.R./IR/7L 17/64.—25th September 1965—Whereas under the Government of West Bengal, Labour Department, order No. 3106-IR/IR/7L-17/64, dated the 9th July 1965, the industrial dispute between Messrs. Prabartak Jute Mills, Kamarhatty, 24-Parganas and their workmen represented by Prabartak Jute Mill Mazdoor Union, Punja Villa, P. O. Agarpara, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal ;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial dispute between Messrs. Probartak Jute Mills, Kamarhatty, 24-Parganas and their workmen represented by Prabartak Jute Mill Mazdoor Union, Punja Villa, P. O. Agarpara, 24-Parganas (Case No. VIII -177 of 1965).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 3106 IR./IR./7L-17/64, dated Calcutta, the 9th July 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Probartak Jute Mills and their workmen represented by Probartak Jute Mill Mazdoor Union for adjudication regarding the issue contained in the order of reference.

Issue

Whether the termination of employment of Shri Susil Kumar Ghosh is justified ? To what relief, if any, is he entitled ?

This is a reference under section 10 of the Industrial Disputes Act. The termination of employment of Shri Susil Kumar Ghosh was the issue referred. Before any of the parties filed written statement after service notice of reference the parties appeared and on 14th September 1965 an application was filed on behalf of the Union stating that the dismissed employee had been employed in another concern and he had received payment of his dues from this company and as such the Union was no more interested in persueing the dispute. A "no dispute" award is accordingly made.

Taken at my dictation and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
16-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4271-I.R./IR/10L-141/65.—27th September 1965.—Whereas under the Government of West Bengal, Labour Department, orders No. 4100-I.R./IR/10L-209/63, dated the 20th September 1963 and No. 1616-I.R./IR/10L-290/63, dated 25th April 1964, the industrial disputes between Messrs. East Bengal Engineering Works, 2 Rustamji Parsee Road, Cossipore, Calcutta-2 and their workmen represented by East Bengal Engineering Workers' Union, 29/10 Cossipore Road, Cossipore, Calcutta-2, regarding the issues mentioned in the said orders being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred for adjudication to the Fifth Industrial Tribunal;

And Whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial disputes;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of two industrial disputes, one under Government order of reference No. 4100-I.R./IR/10L/209/63, dated the 30th September 1963, and the other under No. 1616-I.R./IR/10L/209/63, dated the 25th April 1964, between Messrs. East Bengal Engineering Works, 2 Rustamji Parsee Road, Cossipore, Calcutta-2 and their workmen represented by East Bengal Engineering Workers' Union, 29/10 Cossipore Road, Cossipore, Calcutta-2. (Case Nos. 223 of 1963 and 110 of 1964).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WET BENGAL

Present :

Shri K. P. MUKHERJEE, Judge, Fifth Industrial Tribunal.

Present for the Company : Shri S. C. Sen, and Shri B. K. Mukherji, Advocates.

Present for the Union : Shri D. L. Sen Gupta and Shri Anil Das Choudhury, Advocates.

The above two industrial disputes were referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, for adjudication upon the following issues :

Issues

(as per first reference under No. 4100-I.R./IR/10L-209/63, dated 30th September 1963.)

1. Whether the wokmen mentioned in the list enclosed should be made permanent in service ? To what relief, if any, are they entitled ? (List is produced here as per Annexure 1 to the award).

2. Whether the discharge of the following workmen is justified? To what relief, if any, they are entitled ?

(a) Shri Abhiram Das, (b) Shri Subodh Das, (c) Shri Shaik Gouttan, (d) Shri Subodh Das, (e) Shri Nandalal Aduke, (f) Shri Babadin and (g) Shri Bharat Kumar Kuril.

Issues

per second reference under No. 1616-I.R./IR/10L-209/63, dated 25th April 1964).

Whether the workmen mentioned below should be made permanent in their service ?

) Shri Nandalal Adak, (b) Shri Babadin, (c) Sk. ultan and (d) Shri Bharat Kumar Kuril.

Whether the termination of service of the following workmen is justified ? To what relief, if any, are they entitled ?

rbasree (a) Panchanan Ghosal, (b) Gopal Das, Narayan Debnath, (d) Gunadhar, (e) Brindaban hara, (f) Ollai Polai, (g) Parimal Saha, (h) Pramatha s, (i) Phani Das and (j) Bejoy Gopal Roy.

The two cases are taken up together for analogous aring on the prayer of the parties for the sake of venience, as common questions and facts of law re involved in both the cases, and this award shall overn both the cases.

After service of notices to the parties concerned, hey entered appearance and filed their respective ritten statements. The case of the Union, so far as he first reference, dated the 30th September 1963, is oncerned, shortly stated, is as follows :

Messrs. East Bengal Engineering Works, hereinfter referred to as the Company, is a highly prosperous ngineering concern. It employs about 400 workmen ncluding a large number of workmen as contract abourers. The workmen are extremely low paid nd the workmen are exploited by the Company in arious ways. The workmen, with the object of collective bargaining formed a Union, and the Union took p the cause of the workmen and tried to redress their rievances. But it failed to do anything for them on ccount of the unsympathetic attitude on the part of he management. The Union wrote to the management demanding that 32 workmen should be made ermanent as they are employed in regular jobs of permanent nature. While the Union was pressing for permaency of the 32 workmen mentioned in the Annexure to the written statement, the Company suddenly etrenched 12 of the workmen and subsequently terminated the services of 3 more workmen during the conciliation proceedings. That of the 15 workmen whose ervices were terminated, a reference has been made by he Government in respect of 6 workmen for adjudication egarding the justifiability of their discharge. The ischarge of these workmen is said to be unjustified nd mala fide, and was actuated by a motive of unfair abour practice on the part of the Company. The Union has prayed for directing the Company to make ermanent the 28 workmen mentioned in issue No. 1 o the reference and also to reinstate the 6 workmen n issue No. 2 with full back wages for the period of heir forced non-employment.

The case of the Union, so far as the second order of eference, dated 25th April 1964, is concerned, shortly tated, is as follows : The Union by a letter written o the Managing Director on 16th April 1963 demanded that 32 workmen mentioned in the list attached to the letter should be made permanent as they were employed in regular job of a permanent nature. That while the Union was pressing for permanency of the workmen mentioned in Annexure A-1 to the written statement, the Company suddenly retrenched 12 of the workmen and during the pendency of the conciliation proceedings, terminated the services of 4 more of the workmen. The State Government has referred the cases of only 10 workmen mentioned in issue No. 2 for adjudication regarding the justifiability of the termination of their services. It is alleged that there was no dearth of work for the 16 workmen who were discharged, and their discharge is said to be unjustified and mala fide. So far as the workman Bijoy Gopal Roy is concerned, he was an employee of the Company for about 10 years and he was also a member of the Executive Committee of the Union. He was given a charge-sheet and after a so-called enquiry into the charge-sheet, he was dismissed from service, and in dismissing him the Company was actuated by a motive of victimisation and unfair labour practice. The Union has prayed for reinstatement of the workmen in issue No. 2 of the order of reference with full back wages for the period of their non-employment, and for permanency of the workmen mentioned in issue No. 1 to the order of reference.

The Company has filed separate written statements in both the cases in reply to the writtten statement filed by the Union. The case of the Company, so far as the first reference is concerned, is as follows :

The Company was primarily established for the purpose of repairing vessels and other boats belonging to the parent Company known as East Bengal River Steam Services. In course of time the Company also undertook repair works and also construction of new vessels for other concerns as the repair works of vessels belonging to the parent Company was neither constant nor regular. The Company, in course of its business of repair works, employed about 250 permanent workmen of different categories, and it also employed temporary workers as and when occasions arose due to pressure of work. The workers mentioned in issue No. 1 to this reference who have claimed for being made permanent, were either employed temporarily or were employed for casual work. Out of the 28 persons mentioned in issue No. 1, ten persons are no longer in service of the Company, and the workman Narayan Chandra Roy has also started working as independent contractor and, as such, the question of making them permanent does not arise. The workmen mentioned in issue No. 1 were appointed on a temporary basis as and when necessity arose, and on completion of their job they were discharged, and some of them were again later on re-employed according to necessity. These workmen were never in continuous service of the Company from the date of their appointment and, as such, their claim for being made permanent is liable to be rejected.

As regards the workmen mentioned in issue No. 2 it is stated that they were employed on a temporary basis and on completion of their work, their services were terminated. Five of the workmen were re-employed after their discharge when work became available for them and were again discharged when they could not be provided with works. These five workmen are still working on temporary basis. As such the

question of their taking back does not arise, and the claim of the Union is liable to be rejected, so far as these workmen are concerned.

The case of the Company, so far as the second reference, dated 25th April 1964, is concerned may, shortly, be stated as follows :

The 4 workmen named in issue No. 1 to the reference were employed on temporay basis, and on completion of their work for which they were employed, their services were terminated. The question of making them permanent, therefore, does not arise. As regards the workmen mentioned in issue No. 2 in the reference, all of them except Bijoy Gopal Roy were appointed on temporary basis, and their services were terminated as soon as the work for which they were employed was completed. So far as the workman Bijoy Gopal Roy is concerned, he was given a charge-sheet for misconduct, and he submitted a reply to the same. Thereafter an enquiry was held into the charge-sheet issued against him, and he was dismissed from service as the enquiring officer found him guilty of the charge brought against him. It is denied that the dismissal of Bijoy Gopal Roy was actuated by any spirit of victimisation for his trade union activities. The claims of the Union for permanency of the workmen mentioned in issue No. 1, and for reinstatement of the workmen mentioned in issue No. 2 to the reference are liable to be rejected, and these workmen are not entitled to any of the reliefs claimed.

Decision

Issue No. 7 (in both the references)

Both parties adduced oral evidence and also produced documents in support of their respective cases. Issue No. 1 in both the references are taken up together for consideration for the sake of convenience as the question involved in the issue is substantially the same. In issue No. 1 of the earlier reference, dated the 30th September 1963, the number of workmen involved as per list attached thereto is 28 and the workmen involved in issue No. 1 of the later reference, dated the 25th April 1964, are 4 in number. Out of the 28 workmen involved in issue No. 1 of the first reference, the Union did not press the claim of 12 workmen, viz., serial Nos. 4, 11, 12, 14, 16, 18 and 21 to 26 in the list attached to the order of reference, and confined its claim only to the remaining 16 workmen. At the hearing the Union pressed the claim of these 16 workmen, and the 4 other workmen mentioned in issue No. 1 in the second reference. Thus the total number of workmen whose claim was pressed by the Union at the hearing is 20. Out of the 16 workmen in issue No. 1 in the first reference whose claim was pressed by the Union at the hearing, a joint petition of compromise was filed by 12 workmen and the management. In that joint petition of compromise, dated 28th May 1965, workmen Narayan Chandra Debnath (S1·28), Manindra Nath Sharma (S1·7), Santudas (S1·27), Bijoy Jana (S1·6), Ganesh Maity (S1·8), Brindaban Bora (S1·13), Monoranjan Das (S1·19), Sudhir Karmakar (wrongly described as Sudhir Kumar Kar) (S1·3), Bhusan Chandra Ghosh, (S1·5), Sambhunath Ghosh (S1·2), Rakhal Chandra Maity (S1·9) and Ranjit Das (S1·10) and two of the workmen named in issue No. 1 in the second reference, namely, Bharat Kumar Kuril (S1·d) and Babadin (S filed a joint petition of compromise. In this joint tion of compromise, dated 28th May 1965, it is st that the dispute between the Company and t workmen, so far as issue No. 1 in both the refere is concerned, has been amicably settled between t out of Court on terms contained in paragraph 3 o petition. A copy of this petition was served on Union on record. Subsequently 2 other work namely, Sheikh Goultan in issue No. 1 of the se reference, and Gopal Das in issue No. 2 of the reference, and the Company filed a joint petitio compromise stating therein that the dispute bet them had been amicably settled and a con mise award might be made so far as they are conce A copy of this petition was also served on the U on record. The Secretary of the Union filed a pet objecting to the acceptance of the compromise pet inter alia on the grounds that the signatures o workmen were obtained on compromise peti on false representations made to them and by exer undue influence on them. No petition denying allegation was made on behalf of the Company. amongst the workmen whose signatures appear on petition of compromise, namely, Sambhu G Sudhir Karmakar, Bhusan Chandra Ghosh, Bijoy Manindra Sharma, Ganesh Maity, Rakhal Cha Maity and Sheikh Goultan, appeared before me all of them except Bijoy Jana stated that they put signatures on the petitions without knowing the con thereof, at the instance of the Labour Officer o Company who held out false promises to them. of these workmen, viz., Ganesh Maity, Sheikh Gou and Bijoy Jana, have also taken oaths. Ga Maity and Sheikh Goultan have stated that they their signatures on the petitions of compromise a Labour Officer promised to take them back in ser but they did not know the contents thereof. Jana has, however, stated that Ganesh Maity s the petition with full knowledge of its contents. Th thus oath against oath, so far as Ganesh Maity is cerned, and as regards the others none on behalf o Company has pledged his oath to deny that the w men put their signatures on the petition of compro with full knowledge of the contents thereof. The w men who are interested in the dispute and who denied knowledge of the terms of compromise, sh not be held bound by the petitions of compro So far as the other workmen who are parties to the promise and who have not come to deny the compro there is no reason to suppose that they did not the terms of the compromise and, so far as they concerned, I am satisfied that there has been fide settlement of the dispute between them and Company on terms which appear to be fair and re able, and they must be held bound by the compro I accordingly accept the petition of compromis far as the workmen Narayan Debnath, Bharat K Kuril, Santu Das, Bijoy Jana, Brindaban Bera, M ranajn Das, Babadin and Ranjit Das are conce and make a 'no dispute' award in respect of t As regards the remaining workmen involved in No. 1 in the first reference, namely, Gunadhar Sambhu Ghosh, Sudhir Karmakar, Bhusan G Manindra Sharma, Ganesh Maity, Rakhal M Gopal Das, and in the second reference, Sheikh Go and Nandalal Adak, it is to be considered wh their claim for permanency is justified. The of the Union is that these workmen have put in se

varying between 2½ years and 6 years, as shown in Annexure-A1 to the Union's written statement, and by reason of their long and continuous service they should be made permanent. The claim of the Union has been resisted by the Company on several grounds. It is urged in the first place that these workmen were appointed either as temporary or casual workers, and their claim for being made permanent is not justified by reason of fluctuation in the volume of business carried on by the Company. The Company carries on business in repairing vessels and boats and also in building up of ships. The evidence of O.P.W 1 P. R. Roy, the Labour Welfare Officer of the Company is that the Ship-repairing department is under the direct management of the Company and it employs about 225 workmen in that department, and out of these employees about 160 are permanent, 20 temporary and others are casual workmen. His further evidence is that the number of casual workers varies from 20 to 50 as the volume of business of the Company fluctuates. He also has stated that sometimes two boats are brought for repairs and sometimes as many as 18 boats are brought for the same purpose. He has produced the docking and lunching book (Ext. L) showing movements of the ships and also the daily work reports regarding repairs of vessels for the period from April 1960 to October 1963 which have been marked Ext. M. These reports show that the number of boats brought for repairs varied, and the evidence of O.P.W. 1 on this point is fully corroborated by Exts. L and M. P.W. 3 could not deny this fact, and his evidence is that the work done by the Company is more or less constant without any appreciable increase or decrease. But in view of the oral evidence of O.P.W. 1 coupled with Exts. L and M, the evidence of P.W. 3 cannot be accepted. The claim of the Union that these workmen should be made permanent is to be considered keeping in mind the fact that the volume of business done by the Company is not constant and fluctuates considerably. The Comapny has produced records to show the nature of appointment of these workmen and there is also oral evidence of O.P.W. 1 on this point. The evidence of O.P.W. 1 is that out of the 28 workmen mentioned in the list to the first reference, Gunadhar Bera, Sambhu Ghosh, Sudhir Karmakar, Gopal Das and six others some of whom have settled their dispute with the Company and some whose claims are not pressed by the Union, are temporary workmen and the rest of the workmen in the list are casual employees. So far as Gunadhar Bera is concerned, it is stated in the written statement filed by the Company inparagraph 4-A(iii) that Gunadhar Bera and 9 others whose cases were not pressed by the Union, have left the service of the Company. This fact has not been denied by the Secretary of the Union, P. W. 2, and Gunadhar Bera has also not been examined to deny this fact. This workman having left the service of the Company his case should be left out of consideration as he is no longer interested in the dispute. So far as the other workmen are concerned, the Union has filed a chart (Ext. 1) showing the date of appointment and also the period of service of these workmen. O. P. W. 1 has stated that this chart does not represent the true state of things and is not correct as it does not show the break in service of the workmen mentioned in it. The Company has filed a detailed chart showing the designations, dates of appointment and discharge of these workmen, and the evidence of O. P. W. 1 is that this chart has been prepared from the attendance register of the workmen concerned in the first reference. Th i chart has been marked Ext. K. The Company ha also filed the attendance registers of the permanen and temporary workmen from November 1961 and also the attendance registers of casual workers for the period from September 1960 to December 1964. These attendance registers have been marked Exts. J to J-7. All these workmen have been shown either as temporary or casual in the attendance registers and also in the chart Ext. K. This chart shows that all these workmen worked intermittently and not continuously as shown in the chart Ext. 1. On behalf of the Union the only workman examined on the point involved in issue No. 1 in both the references is Bijoy Kumar Jana (P. W. 3). He has admitted that he was appointed as a daily-rated worker on temporary basis and, having worked as such for about a year and 3 months, he was treated as a casual workman; and he has been working as such since then. He has not stated anything about the nature of appointment of the other workers involved. The Company has produced the counterfoils of the appointment letters which were issued to some of these workmen, and the books containing the counterfoils have been marked Ext. N. It appears from this Ext. N that Sambhu Ghosh, Sudhir Karmakar and Gopal Das and some others who have compromised the case, or whose case was not pressed by the Union, were given temporary appointments. There is no reason to suspect the genuineness of the attendance registers, Ext. J series, or Ext. N, and the chart Ext. K which has been prepared with reference to attendance registers, Ext J series, should be taken as correct. The Standing Orders of the Company clearly provides for 3 categories of workmen, viz., permanent, temporary and casual, and the Company cannot be accused of any mal-practice in appointing temporary and casual workers according to its needs, as the business of the Company is not constant and fluctuates greatly. It is true that some of these workmen have been working for a pretty long time, and it is in evidence that the temporary workmen also enjoy the benefits of leave, holidays and also Provident Fund Scheme prevailing in the Company. As these workmen were appointed as temporary workmen or as casual workmen they cannot claim to be made permanent as it has not been proved that they have been working continuously without any break and, as such, their claim for being made permanent is not reasonable and justified. These workmen were appointed and worked intermittently with occasional breaks, and in the letters extending their temporary services and also in the letters of discharge, they were described as temporary workers. In view of the fact that these workers were appointed either as temporary or casual workers by the Company and the business of the Company is not constant but fluctuating, I see no justification for the claim of the Union for forcing the Company to keep a permanent labour force in excess of its requirement. The evidence of O. P. W. 1 is that in case of permanent vacancy, it is filled up by promotion from temporary workmen. The Company should stick to this principle in filling up permanent vacancies when such vacancies occur. I accordingly hold on a consideration of the facts and circumstances of the case and the materials on record that the claim of these workmen for being made permanent is not justified. This issue in both the references is thus disposed of.

Issue No. 2 (in both the references)

Issue No. 2 in the first reference, dated the 30th September 1963, relates to the discharge of the workmen,

viz., Sarbasri Abhiram Das, Subodh Das, Sheik Goultan, Nandalal Adak, Babadin and Bharat Kumar Kuril, and issue No. 2 in the second reference, dated 25th April 1964, relates to the termination of services of Panchanan Ghosal, Gopal Das, Narayan Debnath, Gunadhar Bera, Brindaban Bera, Ollai Polai, Parimal, Saha, Promotha Das, Phani Das and Bijoygopal Roy. Thus the total number of workmen involved in issue No. 2 in the two references is 16. The Union, however, did not press the claim of Parimal Saha and Promotha Das, and out of the remaining 14 workmen involved, Gopal Das, Narayan Debnath, Brindaban Bera, Babadin and Bharat Kumar Kuril have settled their dispute amicably with the Company and they signed the petitions of compromise. The number of workmen whose cases remain to be considered comes down to 9. I shall take up the case of Bijoygopal Roy first as his case stands on a different footing from the other workmen. He was given a charge-sheet on 9th April 1963 and after a domestic enquiry into the charge-sheet issued to him he was dismissed from service with effect from 8th June 1963. In paragraph 29 of the written statement filed by the Union in the second reference, it is stated that the enquiry against Shri Bijoy Gopal Roy was clearly in violation of the principles of natural justice, and the finding of the enquiring officer is perverse. It is an undisputed fact that the workmen was present at the domestic enquiry which was held by Shri P. Roy, O. P. W. 1, the Labour Welfare Officer of the Company. It is also admitted by the workmen that he cross-examined the witnesses examined by the Company and he also examined his own witnesses. The proceedings of the enquiry have been proved and marked Ext I. The workman put his signature on the proceedings of the enquiry, and he also does not say that he was not given full opportunity to defend himself at the enquiry. The proceedings of the enquiry clearly show that the workman was given full opportunity to defend himself at the enquiry and the enquiry was held in accordance with the principles of natural justice. On behalf of the Company 5 witnesses were examined, and the workmen cross-examined each of the witnesses. The enquiring officer considered the evidence adduced by the Company and also by the charge-sheeted workman. The evidence adduced by the Company established the charge brought against the workmen and it cannot be said that the finding of the enquiring officer is in any way perverse. It has been urged that the workman has been dismissed from service by way of victimisation for his trade union activities. This fact, however, has been denied by O. P. W. 1, and except the bare statement of the workman himself, there is nothing to show that the action of the Company in dismissing the workman was not bona fide. He was paid one month's wages in lieu of notice. The dismissal of the workman is therefore fully justified.

As regards the other workmen who have been discharged or whose services have been terminated, none of them has examined himself to prove the nature of his appointment or the length of service. P. W. 2, the Secretary of the Union, has also stated that the chart Ext. 1 shows the number of days the workmen who have been described as casual workers or temporary workers by the Company, have worked. The correctness of this chart has been disputed by O. P. W. 1 as it does not show the breaks in service of the workmen named in it. The chart submitted by the Company, Ext. K. which has been prepared from the relevant documents and which have been filed by the Company, viz., attendance registers, etc., appears to be correct and it represents the true state of things. On a reference to this chart, Ext.K, it is seen that some of the workmen, namely, Abhiram Das, Subodh Das, Sheik Goultan, Nanda Lal Adak, Panchanan Ghosal, Ollai Pollai and Phani Das were casual workers. These workers, it appears, worked intermittently with occasional breaks in their services. The evidence of O. P. W. 1 is that casual workers are appointed on the basis of requisitions from the departments/parties, and he has also produced the requisition forms which have been collectively marked Ext. Q. His further evidence is that casual workers are daily appointed and discharged at the end of the day, and they are paid their wages fortnightly. The evidence of this witness on this point stands unchallenged and I see no reason to disbelieve him. The fact that none of the workmen involved has also come forward to support his case, also goes to indicate that they were casual workers, and they have no grievance on account of their discharge. As these workmen were appointed as casual workers and worked intermittently, their termination of service appears to be justified and it cannot be said that the Company was actuated by any unfair labour practice in terminating their services. I accordingly hold that the discharge of these workmen is justified and they are entitled to no relief. These two issues are accordingly disposed of.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
16-9-65.

ANNEXURE 1

(List of workmen)

1. Shri Gunadhar Bera.
2. Shri Sambhunath Ghosh.
3. Shri Sudhir Kumar Kar.
4. Shri Nemai Shao
5. Shri Bhusan Ch. Ghosh.
6. Shri Bejoy Jana.
7. Shri Manindra Sharma.
8. Shri Ganesh Maity.
9. Shri Rakhal Chandra Maity.
10. Shri Ranjit Das.

1. Shri Narain Ch. Roy.
2. Shri Promotha Das.
3. Shri Brindaban Bera.
4. Shri Parimal Saha.
5. Shri Phanindra Das.
6. Shri Dulal Das.
7. Shri Gopal Das.
8. Shri Bidyadhar Behara.
9. Shri Monoranjan Das.
10. Shri Ollai Palai.
11. Shri Ram Behara.
12. Shri Narain Mahanty.
13. Shri Sudhir Ghosh.
14. Shri Satrughna Das.
15. Shri Ratnakar.
26. Shri Benudhar.
27. Shri Shantu Das.
28. Shri Narayan Debnath.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4210-I.R./IR/10L-129(A)/64.—23rd September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 609-I.R./IR/10L-129(A)/64, dated the 18th August 1964, the industrial dispute between Messrs. Britannia Engineering Co. Ltd., P. O. Titagarh, 24-Parganas, and their workmen represented by Britannia Engineering Employees' Union, P. O. Titagarh, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Britannia Engineering Co. Ltd., P. O. Titagarh, 24-Parganas, and their workmen represented by Britannia Engineering Employees' Union, P. O. Titagarh, 24-Parganas (Case No. VIII-216 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 3609-I.R./IR/10L-129(A)/64, dated Calcutta, the 18th August 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Britannia Engineering Co. Ltd., and their workmen represented by Britannia Engineering Employees' Union for adjudication regarding the issues contained in the order of reference.

Issues

1. What should be the wages and D.A. of the workmen employed in the canteen? Whether they will be entitled to any benefit in this regard as may be awarded with retrospective effect? If so, from what date?
2. Subsidized meal canteen.
3. Whether the company was justified in deducting 1/12th of one month's basic wage from the customary Puja bonus paid in 1961? If not, what relief are the workmen entitled to?
4. Whether the workmen working in 'C' shift (night shift) will be entitled to 8 hours' wages for 7½ hours' duty?
5. Housing facilities/House-rent allowance.

This is a reference under section 10 of the Industrial Disputes Act, and in the said reference five issues have been referred to the Tribunal for adjudication. Both parties filed respective written statements on the aforesaid issues. The union in their written statement stated that the company employs about 2,200 workmen at its factory at Titagarh. There is a canteen for the workmen of that factory. The company pays their wages but the wages are far below the scales laid down in the Third Major Engineering Tribunal. The workmen being employed in the factory in connection with work of factory should come under the purview of the said award. The company was a party to the Third Engineering Omnibus Tribunal award. All engineering establishments own cheap canteens on subsidized basis. In this company there is a canteen but meal that is supplied is fully charged. The company even charges the wages of canteen employees against the meal. In fact there is no subsidy. The Union claims that the canteen should serve four chattaks of rice, one chatak of Dal, vegetable curry, fish, meat and chatni. The charges for the meal should also be very low. The wages and dearness allowances of employees of the canteen should be in terms of the Third Major Engineering award. This is the Union's written statement in respect of issues 1 and 2.

With regard to Issue No. 3, the union claims that the company pays Puja bonus equivalent to

one month's basic wages at the time of Puja. This is payable in proportion to attendance. In the year 1961 the Puja bonus was paid but the company deducted 1/12th from one month's basic wages declared as Puja bonus. This the company did by way of penalising the workers for the period of lock-out from 3rd to 28th of January 1961. The deduction at the rate of 1/12th from bonus in the aforesaid period for the hourly-rated workers was enforced. The hourly-rated workers suffered loss of four days' wages in respect of bonus. With regard to the monthly-rated workers, they also suffered a loss of four days' wages on account of bonus by deduction of 1/12th of bonus payable in 1961.

With regard to issue No. 4, the workmen stated that the 'C' shift workers (night shift) are entitled to 8 hours' wages for 7½ hours' duty. They are denied this privilege. This amounts to loss of wages for three hours in a week.

With regard to issue No. 5, the Union submits that some of the workers are being accommodated under the Industrial Housing Scheme and they are receiving subsidies from the company. In fact the workers are charged at the rate of 1.25 P. per quarters. This facility should be extended to all the workers. In lieu of accommodation house rent allowance is claimed.

The company filed a written statement replying to that of the union wherein it is stated that the company is running a cheap canteen for its workmen. The canteen is subsidized. It supplies tea and snacks to the workmen at subsidized rate. The canteen employees are not included in the award of the Third Engineering Omnibus Tribunal. The canteen did not belong to any of the categories of operatives mentioned in the award. There is no meal canteen for the workmen because the workmen live in the neighbourhood of the factory and they prefer to take their meals at home. This is with regard to issue Nos. 1 and 2.

With regard to issue No. 3, the company submits that one month's basic wages has been paid as bonus to the workmen in the year 1961. On 3rd January 1961 there had been a stay-in-strike by the workmen. The company had no other alternative but to declare a lock-out for the safety of its plants and personnel and the said lock-out continued up to 29th January 1961. During that period the hourly-rated workmen did not put in any service to the company and therefore their proportionate deduction was made in respect of bonus payable to them. That period is counted as period of absence without leave for the purpose of bonus payment. The basis of calculation is as follows: Up to 7 days' absence is condoned. From 8 days to 22 days workmen are considered as on unauthorised absence for half month. Absence from 22 days to 30 days is considered as unauthorised absence for one month. The absence of the workmen from work from 3rd January to 29th therefore entail a deduction in respect of one month, i.e., 1/12th.

With regard to issue No. 4, the company submits that the 'C' shift workers are getting 7½ hours' wages for 7½ hours' work. The workmen work in the three shifts, viz., A.B.C. in rotation. A and B shift workers get 8 hours' wages for 7½ hours' work but when he works in C shift he gets wages for the actual hours work with an allowance of 25 per cent. of the basic wages. This is a special allowance for night shift workers. It is not therefore correct to say that 'C' shift workers loose half-an-hour's wages per day i.e., a total of three hours per week.

With regard to last issue, i.e., issue No. 5, the company does not provide accommodation to its workmen as a matter of scheme. Some obsolete structures adjacent to the boundary wall of the company were being occupied by a few workers. When the management took over those structure thereby dislodging the workmen accommodating therein. Alternative accommodation was provided for them under the Industrial Housing Scheme at Patulia by the company. Those workers used to pay to the company a very low rate of rent, i.e., Rs. 1.25 P. for one room quarters. Under the Industrial Housing Scheme they are to pay a higher rent but the company is paying the balance and the workmen are charged at the old rates. This is a special provision for those workmen who were dislodged. The other workmen are not entitled to any house rent allowance.

Appearances of the parties is as follows:

For the Company: Shri J. N. Chatterjee Deputy Legal Adviser of Indian Engineering Association.

For the Union: Shri Jagannath Pandey.

I will take the issues seriatim.

Issue No. 1: The claim is in respect of wage and dearness allowance of the canteen employees. The principle on which the claim is founded is that since the workmen employed in the canteen are company's employees and they are accordingly entitled to the wages prescribed in the Third Omnibus Engineering Tribunal award. The canteen employees according to the union come within the mischief of the award. Amongst the various categories employed in canteen there is mention about cooks who are described as skilled, vendors, plate washers and cleaners are described as semi-skilled. For the cooks a grade is claimed ranging from Rs. 62—2—105. For the rest the claim is Rs. 40—1—65. The first question accordingly is whether the Engineering Award covers the canteen employees. Canteen is a statutory liability under the Indian Factories Act. Section 46 provides that all factories having more than 250 workers shall have a canteen for the use of the workers. The rules prescribe the details. The company is maintaining a canteen in terms of the act and the rules. On a perusal of the rules I find that the Manager of the factory shall be in over-all charge of the canteen. Rule 72 provides that the Manager shall consult the Canteen Managing Committee from time to time on certain matters but clause (d) will indicate that the Manager is to consult the body as he may find necessary for the purpose of efficient administration of the canteen. Thus the management is responsible for the running of the canteen. The canteen employees are to be paid

by the management. Further the question is whether for the purpose of Factories Act they are workers as defined in section 2 of clause L. In order to be a worker within the meaning of the Factories Act a person must be employed directly or through an agency in any manufacturing process or in cleaning any part of the machinery or premises used for a manufacturing process or in any other kind of work incidental to or connected with the manufacturing process or the subject of the manufacturing process. The canteen is established for catering food to the workers at cheap rates. It is not connected in any way in manufacturing process or any other kind of work incidental to or connected with such process. That being so, the canteen employees cannot be brought within the mischief of the definition of worker as given in the Factories Act, 1948. I will now turn to the Engineering Award which is before me. It was published in the "Calcutta Gazette" on 5th November 1958. I have gone through the award exhaustively but I cannot find anywhere that the Learned Tribunal adjudicated upon the employees of the canteen. At page 5434 of the relevant Gazette, Part i, it will appear that there are four grades, A, B, C and D for workmen who are called operatives in the Engineering Industry. The canteen employees do not call themselves operatives in the Engineering Industry. They have nothing to do with operation of machines. At page 5436 there is provision for clerical section, supervisory section and the following categories: peons and bearers, durwans and drivers, lorry drivers. There is accordingly no provision in the award for canteen employees. The canteen employees are certainly workmen within the defintion of the Industrial Disputes Act as defined in section 2(s) but in my considered opinion they are not workers within the definition given in the Factories Act The argument advanced by the learned representative of the union that the canteen employees are entitled to the benefit of the award must therefore be turned down. Now let us consider whether there is any other material on which I should interfere with the wages of cooks, vendors, etc., employed in the canteen. Obviously all engineering concerns and other concerns in the region maintain canteen with their own. The loss that is suffered by the company on account of running of the canteen for supply of cheap meal to the workers would certainly go towards the cost of production. That being so, the principle of region-cum-industry should be applied in fixing the wages for canteen staff. Let us see if the union has been successful in producing before me relevant dates for application of that principle. The company pays wages to the canteen staff detailed in Ext. D. The cook is paid Rs. 60 per month; Manager Rs. 90, vendors Rs. 70, 60 and 45, Tea man Rs. 60, helper Rs. 35. The union must prove that this wage structure is very low compared to the wages paid to canteen employees of canteen of similar industry in that region. There is no document produced before me in proving the same. The union examined a few witnesses, P.W. 2. Shri Kunjan Singh of Saxby & Farmer who only states that the wages are paid in terms of Engineering award. This is a vague evidence on which no reliance can be placed. P.W. 3 Shri Animesh Chakraborty is from Messrs. Stewarts & Lloyds. According to him the minimum wage is Rs. 90. P.W. 4, Shri Chandi Prosad Mukherjee is from Asbestos Cement. He speaks about wages of canteen staff and adds that the wages are higher than that provided in the award. This is the entire evidence. The evidence of all these witnesses were challenged. The mere fact of payment of higher wages to the canteen staff of those companies will not do. The Union ought to have produced evidence that those industries were comparable units. Their financial position, volume of work and various other factors which are incidental for investigation in application of the principle of industry-cum-region are wanting in this case should have been placed before the Tribunal. In absence of the same I am unable to say that the wages paid to the canteen staff are low and the prevailing rates of wages of cooks and servants are much higher in similar concerns of that region. The idea of a regular scale for cooks and vendors are unthinkable at this stage. They are not skilled or semi-skilled employees. They are ordinary manual hands and the art of cooking for workers would be a simple art and it does not involve any special knowledge of cooking. The claim of the canteen staff is turned down.

Issue No. 2: The union's claim is that there should be a meal canteen duly subsidized by the company. By the use of the word meal canteen it is remarked that rice, dal, vegetables, etc., should be served to the workers at cheap rates. It is undisputed that at present there is a canteen run by the management but the articles of food supplied therefrom are snaks and tea. It is not a full meal canteen. Union claims a canteen which should supply full meal to them. Now let us consider whether such claim is well founded and justified. There is a statutory obligation on the management to run a canteen and rules are framed describing details of such canteen. Rules 67 to 73 prescribe all the details of the canteen. The utensils, furniture, etc., are to be provided by the management. Tiffin hall is to be provided by the management. With regard to the price of food to be charged, the canteen to be run on a non-profit basis and the prices charged should be subject to the approval of the Canteen Managing Committee. Canteen Managing Committee is to be elected from workers' representatives and nominated by the management in terms of section 46 of the Factories Act. Under Rule 72 the Manager (Factory Manager or any other officer on behalf of the management) shall consult Canteen Managing Committee from time to time as to—

(a) the quality and quantity of foodstuffs to be served in the canteen;

(b) the arrangement of the menus;

(c) times of meals in the canteen; and

(d) any other mattter as may be found necessary for the purpose of efficient administration of the canteen.

Sub-clause (2) of rule 72 provides that the Canteen Managing Committee shall consist of an equal number of persons nominated by the Manager and

elected by the workers. In the instant case the canteen is managed by O.P.W. 1 Shri Kamalesh Sengupta, Cost Accountant of the company since January 1963. A meal canteen was started in the middle of 1961 and closed down in October 1962. It was run by the Canteen Managing Committee. The Canteen Managing Committee closed it down. Evidence of Shri Sengupta further is that the Canteen Managing Committee failed to discharge their duties properly. So the company took over the management in January 1963. It therefore appears that the management is going without a Canteen Managing Committee.

At present tea and snacks are served from the company. There is no system of meal namely rice, dal, etc. I have already perused the rules which shows that the price of meal should be approved by the Canteen Managing Committee and the Canteen Managing Committee shall be consulted by the manager in respect of the type of foodstuff which is to be served to the workers. Rule 72 provides for the same. It would not be proper for the Tribunal to decide the menu or the quantity and quality of the foodstuff to be supplied from the canteen. It is the duty of management to provide for a canteen which is to supply wholesome and substantial food to the workmen at cheap rates. That is being done and there is no complain that the foodstuff that is supplied is unsatisfactory or of inferior quality. With regard to the arrangement of menu or the quality or quantity of the foodstuff no hard and fast rule should be laid down by the Tribunal. Canteen Managing Committee shall advice the Manager on this matter. Still however the Tribunal would have interfered and introduced the system of meal canteen for supply or rice, dal, curry, etc., to the workers provided the union succeed in proving that it is convenient for the workers to take their principal meal from the canteen instead of at their respective houses and that similar meal canteens are provided in industry in that region. The region should get priority in deciding this matter. The union examined a few witnesses, such as Singh, from Saxby & Farmer. He works at 17 Convent Road. It is in Calcutta. Region is not the same. Another witness is Shri Chakraborty of Stewarts and Lloyds of factory at Hide Road, i.e., also in Calcutta. One Shri Mukherjee of Asbestos Cement spokes about the meal canteen but he does not say where the factory is located. The workers reside in the vicinity of the factory of Britannia Engineering Co., Ltd., at Titagarh. It is only probable that the workers in the 'A' shift would take their meal after the shift was over and those of the 'B' shift before the shift begins. 'C' shift workers would have their principal meal before their shift begins. In such circumstances it is only likely that the workers should prefer to take their principal meals at home instead of at the canteen. There is no evidence as to what is the extent of demand among the workers for taking principal meals in the canteen. During the recess of half-an-hour it would be convenient for workers to take tea and snaks from the canteen to refresh themselves. The convenience of a meal canteen does not impress me in the aforesaid circumstances. Having regard to the fact that there is no evidence that in that region meal canteen is popular among workers in the same industry or in other industry of that region, I am unable to accept the union's contention that meal canteen should be thrust upon the management in order to replace the snacks which are at present supplied from the canteen. The management maintains a subsidized canteen and as such the requirement of law is fulfilled. In the present circumstances social justice does not demand that a full meal canteen must necessarily be started by the management or that would be popular among the workers. If a considerable number of workers are interested in the meal canteen they would be in a position to place their demand through the Canteen Managing Committee after it is elected and if such a demand is turned down by the management a case for interference by the Industrial Tribunal will certainly arise. At present there are no materials on which the Tribunal should introduce a meal canteen. The union is not entitled to any relief in this issue.

Issue No. 3: This issue has come up before the Tribunal in this way. There had been a strike and consequent lock-out in the factory for the period from 3rd January to 29th January. The total number of days being 27 days. We are not concerned with the question whether the strike or the lock-out was justified. The fact remains that there have been such strike and lock-out. In the year 1961 the company declared bonus. The bonus notice is dated 2nd October 1961. It runs thus.—

"Office Order No. 279

Date 2nd October 1961.

The management has pleasure in declaring payment of "Puja Bonus" to all workmen and staff within a salary range of rupees five hundred, on the following basis. It will, however, be paid only to those who have been in continuous service of the Company for the last six months or more.

(A) **An hourly rated employee:**

1/12 × his basic hourly rate × 208 hrs. × number of months of his continuous service between 1-9-60 and 31-8-61.

(B) **A monthly rated employee:**

1/12 × his basic salary in August 1961 × number of months of his continuous service between 1-9-60 and 31-8-61.

Sanctioned leave and sick leave will be accounted as service but absence without leave during the abovementioned period will be deducted from the period of service.

Arranagement is being made to pay this as early as possible but not later than the 10th instant."

According to the above bonus notice sanctioned leave and sick leave can be counted as service but absence without leave during the period would be deducted from the period of service. The company accordingly deducted 1/12th of one month's basic wage declared as Puja bonus in 1961 and absence of 27 days being the period of

strike and lock-out during which there was no work treated as absence without leave. Now the question is whether that period should be treated as absence without leave or as sanctioned leave within the meaning of the bonus notice. I have perused the Standing Orders of the company. There is no clear provision for any particular type of leave. There are only provisions as to how the leave should be applied for. According to the bonus notice only sanctioned leave and sick leave would be counted as service. Now the period of absence during strike and lock-out cannot in any view be considered as sanctioned leave or sick leave. It must be considered as absence without leave but the said absence was condoned by the management and was not treated as breach in service. I will now turn to the memorandum of settlement under which the lock-out was called off. It is Ext. F, dated 28th January 1961. The terms of settlement will be found in paragraph 5. Work would be resumed from 30th January 1961. Clause (c) runs thus:—

> "In view of the expression of regret and assurance as above the management agree that no workmen will be victimised for the strike on 3rd January 1961 and for any action incidental thereto and as a gesture of goodwill they further agree to set aside all charge-sheets issued in connection thereto."

The learned representative of the union submits that since the management agreed not to victimise any workman for the strike on 3rd January 1961, the deduction towards Puja bonus should not be allowed and such deduction should be treated as an act of victimisation in violation of the undertaking in the settlement. I cannot accept this argument. The management undertook not to victimise any workman and the nature of victimisation had been described, namely, that the charge-sheets issued against the workmen would be withdrawn. This is the victimisation which the management undertook not to resort to. The period during which the workmen did not work has been deducted for the purpose of calculation of the bonus. The absence of the workmen during the period of strike and lock-out cannot be treated as sanctioned leave, or sick leave and as such this was rightly treated by the management as a period of no work for which the workmen were not entitled to any bonus. The deduction of 1/12th is accordingly justified. The workmen are not entitled to any relief on this issue.

Issue No. 4: The work in the factory is carried on in three shifts, namely, from 6 a.m. to 2 p.m. with a break of half-an-hour, from 2 p.m. to 10 p.m. with a break of half-an-hour and from 10 p.m. to 6 a.m. with similar break of half-an-hour. On Saturdays there is half-day work. These are known respectively as A, B and C shift, C shift is the night shift. It was introduced in 1956. Previous to its introduction there had been night shift but hours of work were altogether different namely 7 p.m. to 11 p.m. and 12 p.m. to 5 a.m. It is the case of the union that A and B shift workers are getting wages for 8 hours though in fact they work for 7½ hours, i.e., the break period of half-an-hour is also paid for. With regard to C shift workers they work for 7½ hours but they are paid wages for 7½ hours instead of 8 hours. This had been the prevailing rates of payment since the introduction of C shift in 1956. The workers work in three shifts, A, B and C by rotation. Every worker has therefore to work once in A shift, once again in B shift and then in the C shift. There is therefore no discrimination against any particular group of workers. All the workers by rotation work in the C shift and get 7½ hours' wages for 7½ hours' work. Union claims 8 hours' wages for 7½ hours' work. Now the question is whether this is justified. It is in evidence that C shift workers are getting 25 per cent. of their basic wage in addition to their normal wages. This is paid owing to the particular stress of work during the night. This is an extra allowances to night shift workers for their extra strain of night work. This is a matter which should not influence the normal wages for working hours. The Union claims that since A and B shift workers are getting 8 hours' wages for the 7½ hours' work, on the same treatment the C shift workers should also get 8 hours' wages for 7½ hours' work. This is not sound reasoning. All along since the introduction of C shift in 1956 the workers had been paid 7½ hours' wages for 7½ hours' work. A and B shift workers had been enjoying special privilege of 8 hours' wages for 7½ hours' work. There is normally no reason to extend the same privilege to C shift workers who did not enjoy the said privilege at any point of time. The normal principle would be that if similar industry in that region is paying 8 hours' wages for 7½ hours' work to C shift workers, the claim of the union may receive consideration. The principle of region-cum-industry would come into operation. The union must accordingly show that in similar other industries in the region the workers are getting 8 hours' wages for 7½ hours' work in the C shift. There is only one witness P.W. 2, of Saxby & Farmar who states that C shift workers get 8 hours' wages. The witness was not summoned through its employer nor any authentic record of that firm is coming before the Tribunal. It would be unsafe to place any reliance upon the oral testimony of Shri Singh, in coming to the conclusion that C shift workers are getting 8 hours' wages. We should not overlook the principle of similar industry in that region. It was open to the union to show that those industries are paying 8 hours' wages for 7½ hours work to the C shift workers. In the absence of any such evidence the existing arrangement of wage should not be disturbed. If I disturb the wages of the C shift workers in this particular company it would have repercussion upon the other industries of that region leading to unrest in the realm of industry. I accordingly hold that the workmen in the C shift will not get 8 hours' wages for 7½ hours' work. The existing arrangement of wages shall continue.

Issue No. 5: The union claims housing facilities or house rent allowance for the industrial workers of this company situated at Titagarh. It

is not a rural area but an urban area. In urban area the management is not under any obligation to provide accommodation for the workers. Housing facilities or house rent allowance cannot be claimed as a matter of right. It has transpired in evidence that a small group of workers used to occupy some structures belonging to the company for a long time. Those structures were included inside the factory and those workers were dislodged. They used to pay a very low rate of rent to the company. Under the Industrial Housing Schedule at Patulia those workmen had been accommodated and the company is paying their rent at the rates prescribed by the Government while the workers are paying their old rates to the company. This is a special privilege which have been given to only a group of workers in lieu of their established claim to accommodation by the company. If the company withdrew the particular facility which the workmen had been enjoying, there would be unrest. To avoid that, the company is accommodating those workmen only in the housing scheme. The other industrial workers of this company are also entitled to accommodation in the said housing scheme. They cannot however claim subsidy on that account or any house rent allowance on that head. The claim for housing facilities or house rent allowance stands disallowed.

In the result, the workmen are not entitled to any relief in any of the issues.

This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
8-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

gistered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4311-I.R./IR/14L-2(A)/64.—29th September 1965.—Whereas under the Government of st Bengal, Labour Department, order No. 3-I.R./IR/14L-14/60, dated the 19th July 0, read with its Corrigendum No. 509-I.R./IR/ -14/60, dated the 6th February 1962, the Indus- l dispute between the Municipalities in West gal mentioned in the list attached to the said er represented by the West Bengal Municipal sociation, C-55 College Street Market, Calcutta- and their workmen represented by West Bengal nicipal Employees' Federation, Dr. Meghnad a Road, Asansol, Burdwan; Hooghly District nicipal Workers' Union, 346 G.T. Road, Belur, wrah and Chandernagore Municipal Corporation mik Union, Lal Dighir Dhar, G. T. Road, ndernagore, Hooghly, regarding the issue ntioned in the said order, being a matter cified in the second and the third schedules the Industrial Disputes Act, 1947 (XIV of 7), was referred to the Seventh Indus- l Tribunal for adjudication;

nd whereas during the pendency of proceed- s before the said Industrial Tribunal Sm. arkana Ray and four other employees of lge Budge Municipality, made a complaint in ting to the said Industrial Tribunal against the lge Budge Municipality, alleging that the said nicipality had discharged the said workmen cerned in such dispute;

nd whereas in exercise of the powers conferred section 33A of the Industrial Disputes Act, 1947 [V of 1947), the said Industrial Tribunal has udicated upon the said complaint and submitted award to the State Government;

Now, therefore in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act by Sm. Niharkana Ray and four others C/o. Shri Balai Chatterji, L L.B., General Secretary, West Bengal Municipal Employees' Federation, 6 Dharmadas Row, Calcutta-26, against the Budge Budge Municipality. (Case No. 47 of 1964 u/s. 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge.

Seventh Industrial Tribunal.

AWARD

This is an application under section 33A, Industrial Disputes Act, made by five workmen of Budge Budge Municipality complaining of alleged illegal and wrongful termination of their service in contravention of relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Municipality and its workmen, referred to this Tribunal by G.O. No. 3623-I.R., dated 19th July 1960.

The Municipality appeared and filed its written statement in reply to the application. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 20th November 1965. But, in the meantime, on 4th September 1965, Shri B. Chatterji, General Secretary of West Bengal Municipal Employees' Federation, who is specifically named as the authorised representative of the applicant workmen in the application itself, filed a petition praying for permission to withdraw the application on the ground that the dispute between the parties had been amicably settled. The terms of settlement are given in the petition for withdrawal. I find from the record that previously on 14th August 1965, three of the concerned workmen filed a petition before this Tribunal stating that they had settled their disputes amicably with the Municipality and so, they did not want to proceed with their complaint.

After hearing Shri B. Chatterji, I am satisfied the entire dispute between the parties to the present proceeding has been amicably settled and in view of the settlement, the application want to withdraw their complaint. Accordingly, I would allow the prayer for withdrawal.

In the result, I allow the applicants' prayer for withdrawal of their application under section 33A, Industrial Disputes Act, and dispose of the case as settled and withdrawn.

This is my award.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
8-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4312-I.R./IR/14L-2(A)/64.—29th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3623-I.R./IR/14L-14/60, dated the 19th July 1960, read with its Corrigendum No. 509-I.R./IR/14L-14/60, dated the 6th February 1962, the industrial dispute between the Municipalities in West Bengal mentioned in the list attacheed to the said order represenleed by the West Bengal Municipal Association, C-55 College Street Market, Calcutta-12, and their workmen represented by West Bengal Municipal Employees' Federation, Dr. Meghnad Saha Road, Asansol, Burdwan; Hooghly District Municipal Workers' Union, 346 G. T. Road, Belur, Howrah and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhar, G.T. Road, Chandernagore, Hooghly, regarding the issue mentioned in the said order, being a matter specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Srimanta Charan Karmakar, an employee of the Budge Budge Municipality, made a complaint in writing to the said Industrial Tribunal against the said Budge Budge Municipality, alleging that the said Municipality had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A Industrial Disputes Act, by Shri Srimanta Charan Karmakar, formerly Accountant Budge Budge Municipality, represented by Shri Balai Chatterjee, LL.B., General Secretary, West Bengal Municipal Employees' Federation, 6 Dharmadas Row, Calcutta-26 (Case No. 51/64 u/s. 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Srimanta Charan Karmakar, an employee of Budge Budge Municipality, complaining of his alleged illegal, unjust and wrongful removal from service with effect from 1st June 1963 by the Municipality during the pendency of the adjudication proceedings of another dispute between the Municipality and its workmen, referred to this Tribunal by G.O. No. 3623-I.R. dated 19th July 1960, and in contravention of the relevant provisions of section 33, Industrial Disputes Act.

The Municipality appeared and filed its written statement in reply to the application.

The case was finally fixed for hearing on 18th September 1965. On that date, the applicant filed a petition stating that his dispute with the Municipality had been amicably settled and so, he did not want to proceed further with the application and praying that the complaint might be disposed of as settled.

In view of the aforesaid application of the applicant, I dispose of the complaint under section 33A Industrial Disputes Act, as settled and so not proceeded with.

This is my award.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
18-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4310-I.R./IR/4L-48(A)/62.—29th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6493-I.R./IR/4L-48(A)/62, dated the 21st November 1962, the industrial dispute between Messrs. Air Survey Company of India (Private) Ltd., 2/1 Jessore Road, Dum Dum, Calcutta, and their workmen employed in their establishment at Dum Dum represented by Aero Employees' Union, West Bengal, Gurudwara Gate No. 2 P.O. Sultanpur, district 24-Parganas, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Air Survey Company of India (Private) Ltd., 2/1 Jessore Road, Dum Dum, Calcutta, and their workmen employed in their establishment at Dum Dum represented by Aero Employees' Union, West Bengal, Gurudwara Gate No. 2, P.O. Sultanpur, district 24-Parganas. (Case No. VIII-194/62.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

For the Union: Shri Ramen Banerjee, Advocate.

For the Company: Shri Arun Dutta, Advocate, assisted by Shri D. K. Das Gupta, Advocate.

AWARD

The above dispute over the issues specified in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, order No. 6493-I.R./IR/4L-48(A)/62, dated the 21st November 1962.

Issues

1. Scales and grades of pay.
2. Dearness allowance.
3. Bonus for the accounting years ended on March 31, 1962.

In response to notices issued by this Tribunal, the parties appeared and filed their respective written statements in due course. After the case became ready for hearing on conclusion of the necessary preliminary proceedings, a talk of compromise was initiated by the parties themselves and the parties took quite a number of adjournments for carrying on the negotiations and settling the terms. On 22nd April 1965 the parties filed a joint petition of compromise only in respect of issue No. 3 (bonus for the accounting year ended on March 31, 1962), and prayed for a compromise award in respect of this issue in terms of settlement contained in that petition. At the same time, they continued their negotiations for amicable settlement of issues Nos. 1 and 2 relating to scales and grades of pay and dearness allowance respectively. After very long negotiations, they finally amicably settled their disputes in respect of these two issues also and filed a joint petition of compromise in respect of these two issues on 14th September 1965, giving therein the terms of settlement relating to these two issues and praying for a compromise award in those terms in respect of these two issues also. No doubt the parties took a very long time in coming to a final settlement of the entire dispute covered by the present reference. But having been satisfied about the *bona fides* of the parties in their attempt at reaching an amicable settlement of the dispute, this Tribunal gave them adjournments for the purpose at their prayer. Shri Ramen Banerjee, Advocate for the Union, and Shri Arun Dutta, Advocate for the Company, took very keen and sustained interest in carrying on the negotiations and it was mainly through their efforts that the entire dispute was amicably settled to the satisfaction of both parties.

I have considered the terms of settlement in respect of issue No. 3 (bonus) contained in the joint petition of the parties filed on 22nd April 1965, and the terms of settlement in respect of issues 1 and 2 (wages and dearness allowance) contained in the joint petition filed on 14th September 1965. I have also heard the learned Advocates appearing on both sides regarding the terms of settlement. The terms of settlement appear to me to be quite fair and lawful and I am fully satisfied that there has been a complete and *bona fide* settlement of the entire dispute on the terms contained in the two aforesaid joint petitions of compromise. Accordingly, I would make a compromise award in respect of issue No. 3 in terms of the joint petition of compromise filed on 22nd April 1965, and in respect of issues Nos. 1 and 2 in terms of the joint petition of compromise filed on 14th September 1965, making copies of the aforesaid petitions a part of the award.

In the result, I make a compromise award in the case in terms of the joint petition of the parties, dated 22nd April 1965, in respect of issue No. 3 and in terms of the joint petition of parties, dated 14th September 1965, in respect of issues 1 and 2, copies of the said joint petitions of compromise are made a part of the award as Annexures A and B.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
21-9-65.

ANNEXURE A

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge.

In the matter of Government of West Bengal, Labour Department, order No. 6493-I.R/IR/44-48(A)/62, dated 21st November 1962

And

In the matter of industrial dispute

Between

Messrs. Air Survey Company of India (Private) Ltd.

And

Their Workmen, represented by Aero Employees' Union.

The humble joint petition of Messrs Air Survey Co. of India Private Ltd., and employees of the Company represented by Aero Employees' Union—

Most respectfully sheweth—

1. To promote industrial peace and for the establishing good relationship between the parties hereto, the parties have agreed to settle the dispute relating to issue No. 3 referred to this Hon'ble Tribunal by the above Government Order of Reference amicably.

2. The terms of settlement have been set out in the Memorandum annexed to this petition.

In the premises aforesaid the parties jointly pray that Your Honour will graciously pleased to pass an Award in terms of the Memorandum of Settlement or to pass such other further order or orders as to Your Honour may deem fit and proper.

And the parties, as in duty bound, shall ever pray.

P. C. Ghosh,

Secretary of the Union.

22-4-65.

N. C. Chakrabarti,

Secretary of the Company.
22-4-65.

S. K. RAY, Judge,

Seventh Industrial Tribunal.
21-9-65.

Re: Issue No. 3—Bonus for the accounting year ended 31st March 1962

The Company contends that on the trading results for the year ending 31st March 1962 the workmen are not entitled to any profit-sharing bonus. The workmen do not press their claim for such bonus. The Company in these circumstances and in view of the request made by the workmen through their Union in order to create better relationship, agrees not to recover the advance made by it in terms of settlement, dated 24th October 1962, and shall treat the same as an ex-gratia payment of bonus for the said year.

It is expressly understood that this settlement will not be considered as a precedent and will be without prejudice to the rights and contentions of the parties in any proceedings or in respect of other subsequent years.

N. C. Chakrabarty,

Secretary of the Company.
22-4-65.

P. C. Ghosh,

Secretary of the Union,
22-4-65.

S. K. RAY, Judge,

Seventh Industrial Tribunal.

21-9-65.

ANNEXURE B

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri S. K. RAY, Judge.

In the matter of Government of West Bengal, Labour Department, order No. 6493-I.R/IR/44-48(A)/62, dated 21st November 1962

And

In the matter of industrial dispute between Messrs. Air Survey Company of India Private Limited of 6/2 Jessore Road, Calcutta-28

And

Their workmen represented by Aero Employees' Union, West Bengal "Gurudwara", Gate No. 2, Calcutta Airport, P.O. Sultanpur, 24-Parganas.

The humble joint petition of Messrs. Air Survey Company of India Private Limited and the Aero Employees' Union representing the workmen of Messrs. Air Survey Company of India Private Limited—

Most respectfully sheweth—

1. To promote industrial peace and for establishing good relationship between the parties hereto, the parties hereto have agreed to settle the disputes relating to issues 1 and 2 referred to this Hon'ble Tribunal by the above Government Order of Reference amicably.

2. The terms of settlement have been set out in the Memorandum annexed to this petition.

In the premises aforesaid the parties jointly pray that Your Honour will be graciously pleased to pass an Award in terms of the Memorandum of Settlement or to pass such other further order or orders as to Your Honour may deem fit and proper.

And the parties, as in duty bound, shall ever pray.

P. C. Nandi,
Vice-President of the Union.
14-9-65.

N. Chakrabarty,
Secretary, Air Survey Co. of India Pvt. Ltd.
14-9-65.

TERMS OF SETTLEMENT

ıue No. 1—Scales and grades of pay

(1) The existing grades and scales of pay would be replaced by the following grades and scales of pay with effect from 1st July 65:

) Clerical grade—

(Applicable to Accounts Clerk, Clerk, Typist, Stenographer, sistant, Stores Clerk, etc.)	Accounts	As-	(1) Rs. 65—3—95—4—115
			(2) Rs. 80—4—120—6—150
			(3) Rs. 105—5—155—6—185
			(4) Rs. 130—6—190—8—230
) Fitters and skilled and semi skilled workmen including Mechanic, Turner, Carpenter, etc.			(1) Rs. 60—3—90—4—110
			(2) Rs. 90—3—120—4—140
			(3) Rs. 120—5—170—6—200
			(4) Rs. 170—6—260
			(5) Rs. 220—8—300
			(6) Rs. 300—10—400
) Driver			Rs. 65—2—85
) Darwan			Rs. 37—1·50—52—2—62
) Peons and Bearers			Rs. 35—1—45—1·50—53
) Helper			Rs. 45—2·50—70—4—90
) Malis and Sweepers			Rs. 35—1—50

(2) *Adjustments*: All workmen will be fitted in t the nearest point in the new grades and scales f pay by pulling up their present wages wherever ecessary. In no case, the wages of the workmen hall be reduced for the purpose of fitting in. It s made clear that after fitting in if it is found that the basic wages of any workman in any category falls short of Rs. 41, the said workman would be given suitable further increments in the grade so that his basic wage comes to Rs. 41 with effect from 1st July 1965.

(3) The next annual increment will be given on 1st of April 1966 and subsequent increments will be made with effect from 1st of July every year.

(4) If the annual rate of increment of any workman in the existing grade is higher than the annual increment prescribed under the new revised scale, the said workman will continue to get the said quantum of annual increment in the particular new grade in spite of lower annual increments mentioned therein, provided always that such higher annual increments would be given to the said particular workman up to the maximum in that particular new grade.

(5) Workmen or employees who have put in service not exceeding 20 years shall be entitled to at least five annual increments in the new grade in which they are now fitted in irrespective of the maximum of that grade. Employees and/or workmen who have put in service above 20 years will get three annual increments in that grade irrespective of the maximum of the said grade. All increments are subject to the above provision in clause 4.

(6) The existing nomenclature will not be taken as the guiding factor but the actual work done by them will determine the revised grade. The Company for clarification has prepared a chart showing fitting in and a copy thereof has been filed before this Tribunal and a copy has also been given to the Union representing the workmen and the Union accepts the said manner of fitting in of different categories of workmen, subject to the condition stated hereinabove.

(7) The daily-rated workmen will be given proportionate benefit as if their wages are increased as per new grades computing 26 days' wages in one calender month.

Issue No. 2 – Dearness Allowance

1. The present dearness allowance scale would be revised in the following manner with effect from 1st July 1965:

1.	Up to Rs. 50	Rs. 46
2.	Rs. 51 to Rs. 100	Rs. 57
3.	Rs. 101 to Rs. 150	Rs. 63
4.	Rs. 151 to Rs. 200	Rs. 63
5.	Rs. 201 above	Rs. 63

Existing workmen who are getting Rs. 54 and Rs. 60 as dearness allowance shall get Rs. 2 by way of ex-gratia special allowance per month separately and this ex-gratia payment shall always be deemed to be the workman's personal allowance and not as a condition of service of the same class or category.

(11) Further revision in the dearness allowance will be based on the sliding scale prescribed by the Third Engineering Tribunal taking the Working Class cost of living index. For the purpose of subsequent adjustment, first calculation will be made with reference to cost of living index as on 1st January 1966 and for calculation six months' average cost of living index will be taken as the basis and change in the dearness allowance would be made on that basis.

Retrospective effect: Since the grades and scales of pay and rate of dearness allowance have been given retrospective effect, the workmen will get the said benefit or extra payment. The said payment would be made by December 1965, provided that 25 per cent. payment on account of retrospective benefit of dearness allowance would be paid before 30th September 1965.

P. C. Nandi,
Vice-President of the Union.
14-9-65.

N. Chakrabarty,
Secretary, Air Survey Co. of India Pvt. Ltd.
14-9-65.

S. K. RAY, Judge.
Seventh Industrial Tribunal.
21-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4238-I.R./IR/4L-17/65.—25th September 65.—Whereas under the Government of West ngal, Labour Department, order No. 2044-I./IR/4L-17/65, dated the 7th June 1965, the lustrial dispute between Messrs. Transport rporation of India, 25/27 Kali Krishna Tagore reet, Calcutta-7, and their workmen represented the Burrabazar Jamadar Sangh, 90 Lower itpore Road, Calcutta-7, regarding the issues ntioned in the said order being matters speci-l in the second and the third schedules to the lustrial Disputes Act, 1947 (XIV of 1947), was erred for adjudication to the Sixth Industrial ibunal;

And whereas the said Sixth Industrial Tribunal s submitted to the State Government its award the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure reto.

ANNEXURE

the matter of an industrial dispute between Messrs. Transport Corporation of India, 25/27 Kali Krishna Tagore Street, Calcutta-7, and their workmen represented by the Burrabazar Zamadar Sangh, 90 Lower Chitpore Road, Calcutta-7 (Case No. VIII-35/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-At-Law Judge,

Appearances:

or the Company: Shri N. C. Shah, Advocate.

or the Union: None.

AWARD

The Government of West Bengal by order No. 044-I.R./IR/4L-17/65, dated 7th July 1965, ad referred the following industrial dispute bet-'een Messrs. Transport Corporation of India and heir workmen represented by Burrabazar Zama-ar Sangh for adjudication to this Tribunal.

Issues

(1) Whether 58 loaders and unloaders as per ist attached are entitled to Bonus for the year 963? If so, what should be the quantum?

(2) Whether the refusal of employment to Md. Rashid is justified? To what relief, if any, s he entitled?

List of workmen

(1) Md. Monsoor Sardar, (2) Md. Ishaque, (3) Md. Essa, (4) Md. Younus I, (5) Md. Naine, (6) Md. Pachkuri, (7) Sita Ram, (8) Andul Jobber, (9) Md. Subrati, (10) Md. Jalil, (11) Md. Jahoor, (12) Md. Idrish, (13) Ramchandra, (14) Md. Ali, (15) Abdul Goffar, (16) Md. Yasin, (17) Md. Jahir, (18) Mod. Rafique, (19) Abdul Latif No. 1, (20) Sayamilal, (21) Md. Subcher, (22) Durga Ram, (23) Mokhe Lal Mondal, (24) Abdul Sakoor No. 1, (25) Amd. Jamrati, (26) Abdul Latif Kabasi, (27) Abdl. Sakoor Sha, (28) Abdul Sattar, (29) Saukhi Lal Mondal, (30) Abdul Gatoor, (31) Abdul Halim, (32) Sundar Mondal, (33) Mod. Saddique, (34) Md. Mumtaz I, (35) Md. Mumtaz II, (36) Md. Hadish, (37) Ramlal Mondal, (38) Ramloochan, (39) Mohammed Saddique, (40) Abdul Latif, (41) Md. Almoo, (42) Abdul Sattar, (43) Md. Taslim, (44) Md. Rashi, (45) Md. Nasir, (46) Md. Mohboob, (47) Abdul Kalique, (48) Md. Nisharuddin, (49) Md. Anul Hq. (50) Md. Obaid, (51) Dost Md., (52) Mod. Sabbir, (53) Md. Noor Ali, (54) Jagadish Mondal, (55) Md. Anur, (56) Md. Badruddin, (57) Md. Younus II, (58) Md. Habib.

The notice in Form D-1 was served on the employer and also on the Secretary, Burrabazar Zamadar Sangh, sometime in June 1965. On 8th July 1965 which was returnable date fixed for appearances of the parties and also for filing written statement by the Union. Messrs. Khatian & Co., Solicitors, and Shri N. C. Shah, Advocate, appeared and filed power. There was no appearance on behalf of the Union and no written statement was filed. The Union was directed to put in the written statement by 24th July 1965. On that date also no appearance and no written statement was filed. Accordingly, the written statement was directed to be filed by 5th August 1965. The record was actually put up on 6th August 1965 and even then, there was no appearance and there was also no filing of written statement. An intimation was sent to the Union to put in the written statement by 23rd August 1965, but none appeared. Accordinly another intimation was sent to Md. Mansoor Sardar whose name appears in the list. Md. Mansoor had appeared today and had given a statement before me. It would appear therefrom that there is no Union called Burrabazar Zamadar Sangh, that there is no dispute regarding the bonus for the year 1963 and that, in fact, there is no dispute between the workmen and the Transport Corporation of India.

In view of the facts and circumstances which I have stated above, it appears to me that there is no dispute at all between the employer and the workmen, and therefore, a "no dispute" award should be passed in the present case.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
13-9-1965

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4301-I.R./IR/8L-27/65.—28th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2617-I.R./IR/8L-27/65, dated the 26th June 1965, the industrial dispute between Shri Girish Ch. Debnath, Proprietor of Powerloom Factory, Barabazar, P.O. Ranaghat, Nadia, and his workmen represented by Nadia Zilla Tant Karmi Sangha, Mission Road, P.O. Ranaghat, Nadia, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Shri Girish Ch. Debnath, Proprietor of Powerloom Factory, Barabazar, P.O. Ranaghat, Nadia, and his workmen represented by Nadia Zilla Tant Karmi Sangha, Mission Road, P.O. Ranaghat, Nadia. (Govt. Order No. 2617-I.R., dated 26th June 1965.) (VIII—157/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYYA, M.A. LL.B., Judge, Fourth Industrial Tribunal.

For the Union: Shri Nikhil Ch. Roy, Advocate.
For the employer: Shri S. K. Banerjee, Advocate.

The present reference under section 10 of the Industrial Disputes Act arises out of the Government of West Bengal, Labour Department, order No. 2617-I.R./IR/8L-27/65, dated 26th June 1965. The parties are Shri Girish Ch. Debnath, Proprietor of Powerloom Factory, Barabazar, P.O. Ranaghat, Nadia, and his workmen represented by Nadia Zilla Tant Karmi Sangha, Mission Road, P.O. Ranaghat, Nadia. The issue in the order of reference is as follows:

> Is the management justified in terminating the services of Shri Natabar Sarkar? To what relief, if any, is he entitled?

Both the parties appeared in this case and submitted their written statements. In short, the case of the Nadia Zilla Tant Karmi Sangha (hereinafter described as the Union) is that Natabar Sarkar was a permanent workman in the Powerloom Factory of Shri Girish Chandra Debnath. Shri Sarkar was an active member of the Union and, therefore, the employer was annoyed with him and threatened him. The employer without any justification terminated the service of Shri Sarkar with effect from 24th November 1964, without any charge-sheet. It has been submitted by the Union that the act of the employer has been wholly unjust, unfair and mala fide. It was an act of victimisation.

Shri Girish Ch. Debnath, in his written statement, has stated that there is no industrial dispute. The service of Shri Sarkar has not been terminated and his name is in the pay-roll as an absentee since 23rd November 1964. It has been alleged that Shri Sarkar took two advances amounting to Rs. 300 on two dates. The total sum of Rs. 60 was adjusted against his wages on different dates leaving a balance of Rs. 240 payable by Shri Sarkar to Shri Debnath. Shri Sarkar has been remaining absent on and from 23rd November 1964. Shri Debnath is very keen to keep Shri Sarkar in service especially for realisation of his dues from him. The employer wants that Shri Sarkar joins his duty in the factory as early as possible.

Several documents have been exhibited on both the sides. On the side of the Union Shri Sarkar and another witness have been examined. The employer has examined himself and his manager.

The main question is whether Shri Sarkar has been removed from service by Shri Debnath. The Union wants to say that he has been dismissed whereas Shri Debnath says that Shri Sarkar has been remaining absent deliberately in order to avoid payment of his dues to him. The employer says that he is still in service and he is welcome to work in the factory. P.W. 1 is Shri Sarkar. He says that he was dismissed from service from 24th November 1964. When he went to join his duty on 24th November 1964, he was informed by the mistry about his dismissal. Thereafter he saw the proprietor who told him that he would not be given any work as he had joined the Union. The Union wants to say that the proprietor out of ill-will terminated the service of Shri Sarkar because the latter was an active member of the Union. There is no evidence before me that Shri Sarkar was, in fact, an active member of the Union. On the other hand, Shri Sarkar himself has admitted that other workers of the factory were members of the Union and that they were not dismissed by the proprietor. Why should the proprietor bear any especial grudge against Shri Sarkar when other workers are members of the Union? No answer has been given by the Union. There is nothing to corroborate that Shri Sarkar came to the factory for work on 24th November 1964 or that he was informed that he had been dismissed by the proprietor. Should I accept the uncorroborated testimony of Shri Sarkar? Yes, I can accept his testimony if I am convinced that he is a reliable and straight-forward witness. From the evidence I find that Shri Sarkar is an untruthful witness on which I cannot rely. The employer filed two vouchers showing advances made to Shri Sarkar bearing his signatures on stamp. Shri Roy, learned advocate for the Union, had no objection to those documents being exhibited without formal proof. During evidence Shri Sarkar denied his signature on those two vouchars, Exts. A and A/1. It struck me and I myself placed the two vouchers before him showing the signatures on the stamp and asked him whether these signatures were his. Shri Sarkar lastly admitted his signature on the stamp in Ext. A/1. He has further admitted at

that he got the amount of bill. Thereafter he further denied his signature on Ext. A. The of the Union is that Shri Sarkar wrote a letter the Union and thereafter the Union took up the e. That letter has been marked Ext. 3 contain- the signature of Shri Sarkar. Shri Sarkar has denied his own signature in Ext. 3 and he says t he did not send any letter to the Union. I have marked the demeanour of the witness and I thoroughly convinced that Shri Sarkar is an un- athful witness and his evidence should not be cepted. He is not at all a straight-forward and nest witness. P.W. 2, however, does not give y material evidence regarding the dismissal of ri Sarkar.

On the side of Shri Debnath we get the evidence the manager, O.P.W. 2. Shri Debnath, it is ar, has left the management of the business to Manager. O.P.W. 2 has denied the allegation at Shri Sarkar had been removed from service. e says that Shri Sarkar is still in service. He s stated that the management did not know that ri Sarkar was a member of the Union. He has ven evidence in support of the vouchers, Exts. A d A 1, and has stated that he made the payment d obtained the signatures of Shri Sarkar. In pport of the evidence of O.P.W. 1 we get the tendance Register showing that Shri Sarkar was rked absent from 23rd November 1964 to the d of that month. From the following month, of urse, his name was not entered in the Attendence gister. The Attendence Register is marked .t. B. Pay-roll is Ext. C. This book shows that e name of Shri Sarkar was carried to the end of cember 1964 showing that Shri Sarkar was sent and that a sum of Rs. 19.50 paise was due to n towards his wages. I believe that Exts. B and are genuine and I accept that evidence of the nagar, O.P.W. 2 as reliable. I hold that Shri rkar has not been dismissed or otherwise removed om service of Shri Debnath in his factory and that is still in service. I further find that from 23rd ovember 1964 Shri Sarkar has been absenting nself deliberately without any justification. ri Banerjee, learned advocate for the employer, bmits that Shri Sarkar is welcome in the factory. should immediately join his duties there. The nduct on the part of Shri Debnath is bona fide d the story set up by the Union before this ibunal is unacceptable. The issue framed in the ler of reference is therefore decided against the rkman and in favour of the employer. Natabar rkar shall get no relief in this case. His service d not been terminated and he is at liberty to join duties.

Before I part with this award, I should mention at at the opening of the case the employer wanted say that it was not an industrial dispute and that is Tribunal had no jurisdiction to decide the case. t in view of the evidence that the workers of the tory were all members of the Union, this point s not been pressed at the time of argument. I ve, however, found that this is an industrial dispute and this Tribunal has jurisdiction to determine the issue in question.

Dictated and corrected by me.

R. BHATTACHARYA,

Judge,

R. BHATTACHARYA,

Judge,
Fourth Industrial Tribunal.

The 14th September 1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4313-I.R./IR/10L-139(A)/64.—29th September 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6334-I.R./IR/10L-139(A)/64, dated the 27th November 1964, the industrial dispute between Messrs. American Refrigerator Company Limited, P.O. Box No. 500, 12-D Park Street, Calcutta-16 (Works- A Shed, Hide Road, Kidderpore, Calcutta-23) and their workmen represented by the Kidderpore Engineering Sramik Union, 129A Circular Garden Reach Road, Kidderpore, Calcutta-23, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. American Refrigerator Company Limited, P.O. Box No. 500, 12D Park Street, Calcutta-16 (Works--A Shed, Hide Road, Kidderpore, Calcutta-23) and their workmen represented by the Kidderpore Engineering Sramik Union, 129A Circular Garden Reach Road, Kidderpore, Calcutta-23. (Case No. VIII-345 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 6334-I.R./IR/10L-139(A)/64, dated, Calcutta, the 27th November 1964, Government of West Bengal, Labour Department, referred an industrial dispute between

Messrs. American Refrigerator Company Limited and their workmen represented by the Kidderpore Engineering Sramik Union for adjudication regarding the issues contained in the order of reference.

Issues

(1) Bonus for the year 1963-64.

(2) Whether the management was justified in declaring a lock-out with effect from 4th October 1964? What relief, if any, the workmen are entitled to for the lock-out period?

This is a reference under section 10 of the Industrial Disputes Act. This reference was received on 28th December 1964. The parties filed their respective written statements on both the issues referred therein. Issue No. 1 is in respect of bonus while issue No. 2 is in respect of the lock-out. During the pendency of the reference Bonus Ordinance was enacted. Parties were given to understand that the issue of bonus should be decided in terms of Bonus Ordinance. Admittedly conciliation was pending before the Labour Directorate on the issue of bonus before 2nd September, 1964. Section 33 of the Bonus Ordinance published on 29th of May, 1965, accordingly applies. The bonus is in respect of the year 1963-64 and the financial year of the company ends on 30th of April, 1964. Section 33 of the Bonus Ordinance in terms apply to the instant reference and the issue of bonus accordingly would be decided according to the Bonus Ordinance and both parties were directed to submit their cases accordingly.

Now I will turn to the written statement of the Union. The Union states that Messrs. American Refrigerator Co., Ltd., is a prosperous concern engaging about 500 workmen. The financial condition of the company is very sound. The company earned 10 lacs of profit in the financial year 1963-64. In the preceding financial year the profit was 3.78 lacs. The workmen claim bonus equivalent to three months' wages for the year 1963-64 but the company did not agree. The talk of bonus was under negotiation but the company suddenly declared a lock-out with effect from 4th October 1963. This was a mala fide lock-out intended to circumvent the issue of bonus. The lock-out was illegal and unjustified. The workmen accordingly claim full wages for the lock-out period, namely, for the period from 4th October 1963 to 21st November 1964.

The company submitted a written statement wherein the claim for three months' wages as bonus is challenged. The financial year of the company is from 1st May to 30th April. The relevant year accordingly ends on 30th April, 1964. The trading results of the company for the year 1963-64 do not warrant payment of any bonus. Still however the company as a gesture of good-will declared 1/12th of the consolidated wages as bonus to all workmen in that year. There is no available surplus on the basis of calculation under the Full Bench Formula. Subsequent to the original written statement the company filed further calculation according to the Bonus Ordinance and it is contended by the company that no bonus is payable on such calculation as well.

With regard to the question of lock-out company's case is that while the demand for b us was receiving attention of the management the matter was pending in conciliation pro dings, the workers resorted to unlawful str No settlement could be arrived at on the ques of bonus and the company with a view to a further delay declared a quantum of bonus t paid for the year 1963-64, on 29th Septe 1964. On that day workmen formed a unla assembly and prevented the staff and officers leaving the factory until they could be esc by the police. On 30th September 1964 workers punched their cards in time but squ near the punching clock without doing any This was illegal stay-in-strike, at a time proceedings were pending before the Trib Several notices were issued but the workme not pay heed to it. On 1st October 1964 the puty Labour Commissioner informed the tary of the Union that the management h orted to them about the illegal strike. had been conciliation on 3rd October 1964 failed. The situation in the factory becam tremely alarming and the company appre danger to the life and property and had t face a lock-out with effect from 4th October The lock-out was lifted on 20th November 19 the intervention of the Labour Commis The lock-out was in consequence of an illegal unjustified strike by the workmen. That so, the workmen are not entitled to any for the lock-out period.

Appearances of the parties are as follows:

For the Company: Shri J. N. Chatterjee, Adviser of Indian Engineering Associa

For the Union: Shri Patit Paban Pathak Kali Charan Banerjee, Advocate.

I will take up issue No. 2 first. It is a ad ted fact that there have been lock-out in th tory from 4th October 1964 and the lock-ou lifted on 20th November 1964. The questi whether this lock-out was justified. I have forth the respective cases of the parties. lock-out notice is Ext A(9). It was issue 4th October 1964. It mentions that the wo resorted to illegal and unjustified strike and pite of the management's offer to call off strike the workers continued in the said act as such the management have no other alt tive but to declare a lock-out. According to management the workers resorted to illegal s on 30th September 1964, 1st October 1964 3rd October 1964. 2nd October 1964 was Sun Now if the lock-out was in consequence of an gal and unjustified strike by the workmen it be held to be a justified one. That is an blished principle with which none of the pa has any controversy. Let us accordingly see workers resorted to an illegal and unjus strike. On the point of legality or illegali the strike the case of the management is th reference has been pending before the Sev Industrial Tribunal where the workmen of company are parties. It is G.O. No. 3537- dated 6th August 1962. It is an i bus reference which is admittedly pending fore the Seventh Industrial Tribunal. Item

226 is this particular company. If the workers resorted to strike on 30th April, 1964 it was in violation of the provisions of section 23 of the Industrial Disputes Act. Section 23 clause (b) prohibits the workers from going on strike during the pendency of a proceedings before the Industrial Tribunal. If in fact there had been strike, then it must be characterised as illegal. The fact of strike is denied by the workmen. I will presently enter into the facts of the case. There had been negotiations in respect of the workers' demand for bonus for the year 1963-64. The workers were demanding three months' wages as bonus. The negotiation failed On 29th September, 1964 towards the evening the company declared bonus of 1 12th of total annual average wages ex-parte as mutual discussion of bonus fell through.

The declaration was made at about 5 p.m. This is the evidence of O.P.W. 1. Shri H. Kishore, Personnel Officer of the company. His evidence however is that the workers thereafter assembled at the gate and prevented the staff from leaving the factory. With the help of police the staff had to be rescued out. The declaration of bonus is Ext. A. The evidence of Shri Kishore further is that on 30th the workers turned up, punched their cards but did not join work. They indulged in stay-in-strike. In support of the said evidence the notice Ext A(5) is filed. It was a notice issued on 30th September, 1964. It speaks about the stay-in-strike which is condemned as illegal and unjustified. A request was extended in the notice to the workers to resume work. Copy of the notice was sent to the Labour Commissioner and other authorities. It is Ext. A(6). Shri Kishore further adds that on 1st October 1964 as well the workers continued the strike. A notice was issued on 1st October 1964 Ext A(7). It complains about the stay-in-strike near the time clock. The workers were invited to resume duties. On that very day a letter was addressed to the Deputy Labour Commissioner Shri H. N. Ghosh by the Management Ext A(8). The management reported about the illegal strike during the pendency of the Omnibus Engineering Tribunal proceeding, to which the workmen were parties. 2nd October 1964 was a holiday On 3rd October, 1964, the workers continued the illegal strike and on that day the company wrote to the Office Commanding, South Port Police Station, Garden Reach, complaining about the illegal strike. The company declared a lock-out on 4th October, 1964. Thereafter the matter was took up in conciliation and after protracted discussion the lock-out came to an end on 28th November 1964. The correspondence in this respect are Exts. A(18) to A(24). The Labour Commissioner's letter Exts. G, G(1) and G(2) also bear upon the same subject. If the correspondences are relied on there had been a strike resorted to by the workers on the issue of bonus during the pendency of the proceeding before the Omnibus Engineering Tribunal. The Union examined a worker of the company, namely, P.W. 1. Shri Manish Kumar Kar who denies the fact of strike. He admits in cross examination that police had to interfere on 29th or 30th September, 1964. On 29th police came in the night. He further admits that on 29th there was a mass of workers in front of the gate after working hours. Police was certainly not called for the purpose of conciliation. The evidence of O.P.W. 1 Shri Kishore that police had to be called on 29th for rescueing the officers should be believed against the background of the evidence of P.W. 1 P.W. 1 wants to add that on 30th September, 1964, the workers worked in the factory. The company relies upon several documents which they have filed in proving the fact that the workers did not work on any of the days, i.e., 30th September, 1st October and 3rd October, 1964. I will presently refer to those registers. The attendance register is Ext. C. All the registers have been proved by O.P.W. 1 Shri Kishore. I have scrutinised the attendance register in respect of the dates in question, i.e., on the 30th September, 1st October, and 3rd October, 1964. The register shows that on 30th September, 1964, some attendance was recorded but they were struck off, of course the records shows the attendance of a few workers. Most of them were absent. On 1st October also only a few workers attended while the rest did not. There is no attendance on 3rd. It is regretable that the company resorted to striking off the record of attendance in some cases. On a careful scrunity of the entire record I should accept the contention of the company that only a few workers attended the factory and in general the workers did not attend. I should not rest in any conclusion upon the attendance register alone. I will turn to the other registers which were filed. The production register is Ext. H. It is in respect of one or two items of production. No production is recorded during the period 30th September 1964 to 23rd November 1964. The workers resumed work on 20th November 1964. So after the lock-out was lifted on 21st November 1964 production is noted on 24th November 1964. The fact that there was no production during this period will corroborate the evidence of Shri Kishore that there had been a strike on 30th September 1964, 1st October 1964 and 3rd October 1964. The lock-out was started on 4th October 1964.

Next I will turn to the Packing register Ext. D which also shows that after 29th September 1964 there was no work of packing up to 27th November 1964. The absence of work for the period from 30th September 1964 to 3rd October 1964 can only be ascribed to strike because the lock-out started on 4th October 1964. Gate pass book is Ext. E. It is to be signed by Inspector of Central Excise when finished goods pass out of the gate. Ext E will show that on 2nd October 1964 the gate pass was signed in respect of some articles. There is no entry in the gate pass book on 30th September 1964, 1st October 1964 or 3rd October 1964. Next entry is 23rd November 1964. Next book is material return slip book Ext. F. It also shows that there was no entry in the material return book on 30th September 1st October and 3rd October 1964. All these records cumulatively would go to corroborate the evidence of Shri Kishore that there had been a stay-in-strike by workers on 30th of September, 1st of October and 3rd October. The notices which have been

to be inserted proved and the correspondences would conclusively prove the fact that there had been a stay-in-strike by the workers, in consequence of which the company declared a lock-out. The company declared bonus on 29th. There is no earthly reason why the company would declare a lock-out on 4th of October 1964 all on a sudden if there had been normal work going on up to that date. The circumstances would go to prove that the workers were very much agitated over the declaration of bonus with which they were not satisfied and they resorted to stay-in-strike in order to enforce their demand. On the evidence before me it can be safely concluded that there had been a stay-in-strike by the workers which resulted in the lock-out. If the stay-in-strike continued for three days it was natural for the management to apprehend danger to life and property and in that case the closing down of the place of business was very legitimately resorted to by them. The stay-in-strike was illegal being in contravention of the provisions of section 23 of the Industrial Disputes Act. The stay-in-strike was also unjustified in view of the fact that the company declared bonus of one month's wages. If the workmen were not satisfied with the same the matter could have been persued in conciliation. They had no reason to resort to an illegal strike. The strike must be called unjustified as well. That being the position the lock-out was justified. Once it is held that the lock-out is justified the workmen are not entitled to get wages for the lock-out period unless it can be shown that the lock-out period was unreasonably extended. On a perusal of the correspondence which is before me I am unable to say that the management was indulged in an adamant attitude in lifting the lock-out. As soon as the matter was settled through the intervention of the Labour Commissioner himself on 20th of November 1964 the lock-out was lifted. There is no unreasonable attitude on the part of the management for the lock-out.

The union claims that as the lock-out was for a considerable period the workmen should be paid part of the wages for the said period of apportionment of blame between the workmen and the management. This argument is built upon a case reported in 1963, 1, L.L.J, Supreme Court, page 122 (India Marine Service (P) Ltd. versus their workmen). In that case over bonus issue there was a dispute. There was an agreement in respect of bonus for a particular year. The union made a demand for 7 days' bonus over and above the stipulated period of 37 days. There had been a token strike by the workmen on 30th November 1958. The company declared a lock-out on that very day and the lock-out continued till 5th of January 1959, i.e., for 53 days. In that case the Hon'ble Supreme Court considered the question of strike and the lock-out and came to the finding that the object of the strike was to circumvent settlement in an amicable manner and was unjustified. It was further held that since the strike was unjustified, the lock-out when it was ordered on 13th November 1958 was justified. Normally in such cases wages are not payable but the Hon'ble Supreme Court held that though the lock-out was justified at its commencement its continuance for 53 days was wholly unreasonable and therefore unjustified. It is significant to note that in the reported case the workers resorted to a token strike for one day, i.e., 13th of November 1953. In the instant case there had been stay-in-strike which continued for some days when the company decided to declare a lock-out. In such circumstances the continuance of the lock-out for 47 days was justified. The facts of the reported case do not apply to our present facts. The workers are not therefore entitled to any wages for the lock-out period and there is no question of apportionment of the blame. There is no evidence before me that the lock-out could have been lifted earlier.

Issue No. 1

The dispute is in regard to bonus for the year 1963-64. The trading year of the company admittedly is from 1st May 1963 to 30th April 1964 i.e., bonus year 1963-64 in respect of which I will direct my findings. The workers claimed bonus equivalent to three months' total wages. The company declared bonus of 1/12th of total wages, i.e., equivalent to one month's total wages but the workers are not satisfied with it. Both sides conceded that Bonus Ordinance which have been enacted in the year 1965 would have application to the trading year in question. There is no controversy over it. Though the written statement of both parties were not specifically directed to the issue bearing upon the calculations according to the Bonus Ordinance, still the parties submit their respective calculations and made their submissions in the light of evidence adduced with special bearing upon the Bonus Ordinance In the instant case the calculation of gross profit derived by the employer shall be based upon second schedule in terms of the provisions of section 4, clause (b). I will now turn to second schedule which is before me. The net profit is to be taken. It will appear in the balance sheet and there is no controversy over the same. It is Rs. 9,67,535. This will appear from the profit and loss account of the year ended 30th April 1964. The balance sheet is Ext. B. There is a presumption of correctness with regard to the statements and particulars contained in the balance sheet and profit and loss account in terms provided in section 23 of the Bonus Ordinance. It is duly audited by auditors duly qualified to act as Auditors of Company. The Tribunal can therefore presume that the statement and particulars contained in such balance sheet and profit and loss account to be accurate and it shall not be necessary for the corporation of the company to prove the accuracy of such statements and particulars. Only when the Tribunal considers that the said statements and particulars are not accurate, it is open to the Tribunal to take such as it think necessary to find out the accuracy of such statements and particulars. In clause (b) it is provided that on application by the trade union who is party to the dispute, the Tribunal may order for clarification and may direct the company to furnish such clarification as the Tribunal may direct. This is the clear provision of section 23 of the Bonus Ordinance.

After obtaining the net profit from the balance sheet certain items are to be added back as provided in the second schedule. Provision for bonus is one of the items to be added back. Let

see what is the amount of provision for bonus. the profit and loss account there is a heading lary, wages and bonus" and the total figure vided is Rs. 20,41,170. The company broke the figure for bonus out of it at Rs. 1,08,993. is the provision for bonus for the trading according to the company. It is challenged the side of the union. The union claims that company paid bonus in October 1963 (as dis- ed in evidence) which was due to the workers the trading year 1962-63 and that figure is in- orated in Rs. 20 lacs and odd. The union mpts to split up that figure at Rs. 1,57,013. I not at all appreciate the manner of calculation he union. 1/13th of the total figure of 20 and odd had been taken for the purpose. re is no exact data for the same. The entire re of 20 lacs does not constitute wages. It ades salary, wages, bonus and as clarified by Accountant of the company, Shri Amarjit gh, rent allowance of the staff together with time wages and other items. The rough and y calculation of the bonus paid in October was to the tune of Rs. 1,57,000 is bound to wrong calculation. Moreover the union is ing a serious mistake in asking me to accept the figure 20 lacs and odd includes the unt of bonus which have been paid for the 1962-63 in October 1963. That is not ect. I will presently refer to the evidence of .W. 2, Shri Amarjit Singh, the Chief ountant of the company. He has clarified in evidence that the amount of Rs. 20 lacs debi- in the profit and loss account under the ling salary, wages and bonus include the e of Rs. 1,08,992 which is the provision for rs in that particular trading year. He has gorically stated that Rs. 20 lacs and odd do include the figure of actual payment of bonus ctober 1963 that was liability of the previous unting year. He has produced the ledgers registers before the Tribunal which were ed to be inspected by the representatives of union Shri Pathak and his assistant. On the al prayer I directed for clarification and ed the union representative opportunities examining the ledgers, etc. After the said ination O.P. W. 2, Shri Singh, was allowed e further cross examination in detail by the ed representative for the union. With re- to the bonus paid in October 1963 Shri h states that the payment of bonus in Octo- 1963 related to the year ending 30th April . On such payment the liability is debited as had been provisions for bonus in 1962-63. burden of his evidence is that certain amount ovided for bonus in the trading year and that ision is included in the heading salary, wages bonus. That was an expense provided on the of bonus for the trading year in question is the amount to be added back. The pay- in October 1963 was bonus for the preceding and this had been debited to the liability for ear 1962-63. This has not come into the pro- d loss account for the trading year. It is ficant to note that in the second schedule is another item '3' where the bonus paid in et of previous year is also to be added back. the evidence of Shri Singh and from the lcation he gave by production of ledgers, it will appear that the bonus paid in respect of the previous accounting year does not appear in the profit and loss account of the year and as such no question of adding back of the same arises. In my considered opinion what would be added back is the provision for bonus of a sum of Rs. 1,08,993.

There is no dispute that there is another item to be added back depreciation and there is no controversy about the figure as well. It is Rs. 1,92,453. Then there is another item to be added back, namely, Development Rebate Reserve. The amount is not in controversy; it is Rs. 55,000. The total amount after adding back comes to Rs. 3,56,446. Added to the net profit the total amount comes to Rs. 13,23,981.

Next we come to the question of deductions. The company wants to deduct Rs. 94,314 which is described as subsidy from the Government and body corporate in clause (g) of item No. 6, of the second schedule. Clause (g) runs thus:—

> Subsidy, if any, received from Government or from any body corporate established by any law for the time being in force.

The subsidy has nowhere been defined. We should go by the dictionary meaning of the word "subsidy" in its ordinary connotion. The definition given in Chambers Dictionary is not at all suggestive. Webster's New International Dictionary, Volume I, defines subsidy and besides said grant of money it connotes any gift of money or property made by one person to another by way of financial aid. This definition of subsidy should be considered and its ordinary connotion as grant of money by way of financial aid received from the Government or any body corporate. The balance-sheet nowhere shows the income on the head subsidy. There is no such head of account. The Chief Accountant, Shri Singh, has clarified his evidence as to how the amount of subsidy is to be separated from the balance sheet. His evidence is that a sum of Rs. 48,988 is the subsidy which the company received on export trade under the Export Incentive Scheme of the Government of India. Shri Singh in his cross examination added that the heading in the ledger for subsidy is Export Pool Incentive. The ledgers have been produced. The balance sheet may not contain all the headings and the mere absence of a heading of subsidy in the balance sheet will not be a bar in claiming the exact amount which had been received by the company as subsidy under the Export Pool Incentive. Shri Singh further explained that certain goods are to be exported at a price much lower than their selling price in this country. They are exported outside for earning foreign exchange at lower rate. This is under a special scheme of the Government of India for promotion of foreign trade. The Government pays some amount as subsidy. Obviously to compensate the loss incurred by the company in export part of their product and selling them at a lower price. The amount was received must be called subsidy from the Government. The figure given by Shri Singh, i.e., Rs. 48,988 is supported by the ledgers and cannot be challenged successfully by the Union. Shri Singh added that in the profit and loss account it is credited. Sales

(net) and the amount of Rs. 48,988 is included in the figure Rs. 85,51,757 under the heading by Sales (net). This clarification must be accepted.

Shri Singh had further clarified that the heading "Miscellaneous income" in the profit and loss account credits a sum of Rs. 62,301, out of which Rs. 45,325 are received by the company from E.M.C. which is a body corporate as subsidy. This is how Shri Singh has explained the heading of miscellaneous income in the profit and loss account. Shri Singh's evidence further is that the company is engaged in certain processes in which E.M.C. Ltd. is interested. Some documents are produced to explain the evidence of Shri Singh. They are Ext. J series proved by him. Exts. J, J(1), J(2) are three bills which show that certain sums were received in November and December 1963 as well as in January 1964 as amounts due from E.M.C. for loss on research on fabrication process. One item is of Rs. 19,000, another Rs. 20,000, another of Rs. 5,000. They are not exhaustive but illustrative. They clearly say that the receipts are mere a body corporate and it was payment to compensate the loss on research on fabrication process undertaken by this company on behalf of a body corporate. Such payment cannot but be subsidy and as such the amount on this head of Rs 45,325 are to be added back. In this connexion I may pointed out that Exts. J(3), J(4), J(5) and J(6) are received from the Air Conditioning and Refrigerator Industry Export Pool during that trading year. They are also not exhaustive but illustrative. From all the documents mentioned above as clarified by Shri Singh in his evidence it can be safely concluded that the amount of Rs. 94,314 should be deducted as subsidy from the Government or body corporate. There is some other items to be deducted; depreciation is one of the items. The figure is not in controversy; it is Rs. 1,92,453. The Development Rebate is also to be deducted. It is Rs. 73,300. This is not also in controversy. The next item of controversy is deduction on acount of direct tax which is claimed by the company for a sum of Rs. 6 lacs provided in the balance-sheet for taxation. The union claimed that this is an exaggerated figure. In this connexion we should look into the provision of section 6, clause (c), which runs thus:—

> "..... direct tax which the employer is liable to pay for the accounting year in respect of his income, profits and gains during that year is to be deducted".

The direct tax for which the company is liable for the accounting year should be deducted. The accounting year is on the 1st of May 1963 to 30th of April 1964. The income tax year would be 1965-66. The Finance Act of 1965 would accordingly apply in determining the income tax liability. Shri Singh in his evidence stated that the auditors in the certified accounts approved the provision for taxation at Rs. 6 lacs. Unless that was the amount of liability the Auditors would not have certified it. It is undoubtedly true when the accounts have been certified by the qualified Auditors, the provisions for taxation at Rs. 6 lacs in the profit and loss appropriation account for the year in question was made on a calc tion of the liability for the year. The union not ask for any clarification in respect of this vision for taxation. It is significant to note the actual liability cannot be ascertained b assessment which would be made some after. The liability for taxation is to be est ted at this stage. The rate of taxation for relevant year is 80 per cent. Rebate is calcul at 30 per cent. Roughly 50 per cent. would be rate of tax. The tax is to be assessed on the profit of Rs. 9,67,535 calculated at 50 per roughly the taxation liability would amoun Rs. 4,88,787.

The company has filed a calculation showing the estimated tax calculated on above data I have verified it with referenc the Finance Act of 1965. The company woul liable for all direct taxes including sur tax. company is liable to pay sur tax and the c lation of sur tax has been given according law. That calculation will show that from amount of profit as per profit and loss accoun come tax is to be deducted. There would further deduction of 10 per cent. on capital reserves. That amount is also calculate Ext. I(3). On the balance, i.e., Rs. 2,5 Sur Tax is payable at 40 per cent. The am of Sur Tax accordingly is roughly one The total amount of tax liability come Rs. 5,99,419. It includes dividend tax at the of 7.5 per cent. on the dividend prop That amount is Rs. 15,478. The total amou tax liability has been estimated correctly lacs. In this connexion I may turn to the c lation sheet filed on behalf of the union Ex It is not a correct assesment. Rebate of 3 cent have been taken without any basis. Va rebates have been taken into consideratio glagrant violation of the provisions of secti of the Bonus Ordinance. Section 7 lays dow calculation of direct tax payable by the empl In calculating such tax the clause (a) to (c to be taken into consideration. In (e) clearly provided that no account shall be tak any rebate or credit or relief or deduction payment of any direct tax allowed under any for the time being in force relating to direct or under the relevant annual Finance Act fo development of any industry. Rebates are left out of the account.

It is however significant to note that the mony of Shri Singh was not challenged in re of this item of taxation. I would accord accept the contention of the company that sion for taxation of 6 lacs is the tax liabilit the year in question for the purpose of bonu culation.

It is undisputed that 8.5 per cent. on pai capital at the commencement of the accou year would be deducted in respect of an acc of a corporation. It appears in the third sched (Item No. 3 of the Bonus Ordinance). The com has calculated the sum of Rs. 1,75,000 rou This calculation is not challenged by the U

The next question is about deduction of cent. on reserves unuder section 6(d) of the B Ordinance. The sums to be deducted under se 6, clause(d), are specified in schedule 3. In re

of corporation 6 per cent. of its reserves are to be deducted. The language used in schedule C runs thus:—

> Six per cent. of its reserves, if any, shown in its balance-sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year.

Shri Singh, Chief Accountant, states in his evidence that the provision for income tax brought forward at the commencement of the year was 4,79,422. This is shown as current liability and provision on the liability side. To this was added provisions for taxation for the year, i.e., Rs. 6 lacs which I have already mentioned. The evidence of Shri Singh further is that at the beginning of the year Rs. 4,79,422 was the amount of provision for income tax which had been brought forward and out of it during the year advance payment of income tax had been made for a sum of Rs. 3,46,024. This is shown under the heading current assets, loans and advance in item No. 4. The difference between the two, i.e., a sum of Rs. 1,33,398 was available to the company in the form of reserve of which the company is entitled to 6 per cent. As to other reserve there is no dispute, namely, on Rs. 70,000, Rs, 1,60,000, Rs. 34,000, and Rs. 14,426 which is the balance of profit and loss account of the preceding year as shown in the appropriation account. Regarding the other reserve there is no dispute. That 6 per cent. is available to the company. The additional reserve of Rs. 1,33,398 on which the company claimed 6 per cent is challenged by the Union on the plea that it is not shown as reserve in the balance sheet. It is true that the said amount is not shown in the balance as a reserve but I may refer to the Text Book on accountancy by William Pickles, second edition, at page 192 and 193, there is a discussion about reserves and provision. At page 193 the following appears:—

It follows therefore that:—

(1) Any amount set aside for the purposes described in (2) (a) and (b) above in excess of estimated requirements must be regarded as a reserve.

(b) referred to runs thus: "Any known liabilities of which the amount can be determined with substantial accuracy".

Tax liability is a known liability which cannot be determined with substantial accuracy. So a provision is made in excess. The balance of Rs. 1,33,000 must be considered as a reserve in the light of the above observations. The company is entitled to 6 per cent. on the said sum. On calculation of 6 per cent. on the total amount of reserve is given at Rs. 24,41,000. The company is entitled to 6 per cent. on this amount is reserve at the beginning of the year. The calculation sheet of the company shows that 6 per cent. on reserves comes to Rs. 24,410,00. I accordingly rely upon the calculation sheet Ext. 1 as given by the company. The position stands thus:

Net Profit		Rs. 9,67,535
Add back		
Bonus	Rs. 1,08,993	
Depreciation	1,92,453	
Development Rebate Reserve	55,000	3,56,446
	3,56,446	13,23,981
Deduct		
Subsidy: The amount of subsidy to be deducted		94,314
		12,29,667
	Rs.	
Depreciation ...	1,92,453	
Development rebate ..	73,300	
Direct Tax	6,00,000	
8.5 per cent. on capital	1,75,089	
6 per cent. on reserves	24,410	
	10,65,252	10,65,252
	Available surplus	1,64,415

The amount of surplus accordingly is Rs. 1,64,415. Sixty per cent.. of it is allocable surplus. The amount is Rs. 98,649. The company has declared one month's total wages as bonus. The amount of allocable surplus do not fully cover even one month's wages. That being the position, the union's claim for three months' bonus cannot be succeeded. The union is not entitled to any further relief on account of bonus for the year ending 30th April 1964.

This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA, Judge,

A. P. BHATTACHARYA, Judge,

Second Industrial Tribunal.
17-8-1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

CONSUMER PRICE INDEX NOS. FOR WORKING CLASS

Bankura-Midnapore Area

(Base-Year 1951-100)

April 1965 to June 1965

Items	Weight	March 1965	April 1965	May 1965	June 1965
Food	66·16	132	131	133	138
Fuel/Lighting	8·34	148	149	149	149
Clothing	7·04	94	93	93	93
Miscellaneous	6·88	128	129	131	131
House Rent	1·58	100	100	100	100
Combined Index	100,00	129	129	131	134

The Index Number for Midnapore-Bankura area remained steady at 129 in April 1965. In May 1965 the Index Number rose by 2 points to 131. The Index Number again rose by 3 points to 134 in June 1965.

The rise in the Index Numbers in the months of May and June 1965 was due mainly to increase in the prices of rice, musur, moong and kalai dal, mustard oil, ghee, potato, bringal, onion, pan, biri and hair oil.

D. CHATTERJEE,
Labour Commissioner,
West Bengal.

Registered No. C207

The Calcutta Gazette

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KARTIKA 6] THURSDAY, OCTOBER 28, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL
LABOUR DEPARTMENT

ORDERS

No. 4327-I.R./IR/4L-23/65.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2907-I.R./IR/4L-23/65, dated the 3rd July 1965, the industrial dispute between (1) Shri S. N. Bose, owner of bus No. WBR-14, 37/2 Russa Road, Calcutta-26 and (2) Shri Tularam Agarwalla, Lessee owner of bus No. WBR-14, Bowbazar, P.O. Titaghur, 24-Parganas and their workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P.O. Khardah, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between (1) Shri S. N. Bose, owner of bus No. WBR-14, 37/2 Russa Road, Calcutta-26 and (2) Shri Tularam Agarwalla, Lessee owner of bus No. WBR 14, Bowbazar, P.O. Titaghur, 24-Parganas and ther workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P.O. Khardah, 24-Parganas. (Govt. Order No. 2907-IR, dated 3rd July 1965). (VIII-167/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present:

Shri R. BHATTACHARYA, M.A. LL.B, Judge, Fourth Industrial Tribunal.

For the workmen: None

For the Employers: Shri S. K. Roy, Advocate.

The present reference under section 10 of the Industrial Disputes Act arises out of the Government of West Bengal, Labour Department, order No. 2907-I.R./IR/4L-23/65, dated 3rd July 1965. The parties are (1) Shri S. N. Bose, owner of Bus No. WBR-14, 37/2 Russa Road, Calcutta-26 and (2) Shri Tularam Agarwala, Lessee owner of Bus No. WBR-14, Bowbazar, P.O. Titaghur, 24-Parganas, on the one hand and their workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P.O. Khardah, 24-Parganas, on the other. The issue has been framed as follows:

> Whether the termination of service of Sri Badal Lal Singh and Sri Sunil Kumar Sarkar is justified? To what relief, if any, are they entitled?

After due service of notices, the employers appeared and filed written statement. The union has not filed any written statement in spite of service of notice. Shri S. Banerjee, learned Advocate, appeared one day on behalf of the union and prayed for time to file written statement. Shri Banerjee, however, has not filed any authority to represent the workmen. Time was granted. On the next day no step was taken by the union for filing written statement and as a result, today was fixed for ex-parte hearing.

In the absence of the union or the workmen, the matter has been heard ex-parte today. The case of the employer is that this is not an industrial dispute, that the other workmen have not espoused the cause of Badal Lal Singh and Sunil Kumar Sarkar, that the employer never terminated the service of these two persons and that Shri Singh and Shri Sarkar who were employees on the basis of no work no pay, voluntarily failed to turn up to attend their duties after 13th May 1964. On the side of the employer Shri S. N. Basu has examined himself as O.P.W. 1. His evidence is that he is the owner of Bus No. WBR-14, that Shri Tularam Agarwala is not the Lessee owner, that Shri Agarwala manages his business, that Shri Singh and Shri Sarkar were employees on the basis of no work no pay, that their services were not terminated from the side of the employer, that up to 13th May 1964 they worked and thereafter they did not turn up for their duties. This witness has further stated that other workers of his business have not espoused the cause of these two persons and that they did not authorise the Barrackpore Bus Employees' Union to represent the workmen. The union has not come forward to support the claim of the workmen, Shri Sarkar and Shri Singh. I reply upon the evidence of O.P.W. 1 and I find that this is not an industrial dispute and that the story of termination of service of Shri Singh and Shri Sarkar by the employer is not true. As there is no industrial dispute in the present case, the reference is not maintainable and this Tribunal has no jurisdiction to deal with this case. Shri Singh and Shri Sarkar cannot get any relief.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
23-9-65

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4324-I.R./IR/11L-178/65.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3348-I.R./IR/11L-178/65, dated the 2nd August 1965, the industrial dispute between Messrs. Stewarts and Lloyds of India Private Ltd., C/o. IISCO Ltd., P.O. Burnpur, Burdwan and their workmen represented by United Contractors' Workers' Union, Bari Smriti Bhawan, Subhashpally, P.O. Burnpur, Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provision of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Stewarts and Lloyds of India Private Ltd. C/o. IISCO Ltd., P.O. Burnpur Burdwan and their workmen represented by United Contractors' Workers' Union, Bari Smriti Bhawan, Subhaspally, P.O. Burnpur Burdwan, referred to this Tribunal for adjudication under G.O. No. 3348-I.R./IR/11L 178/65, dated the 2nd August 1965. (Case No. VIII-206/65).

BEFORE THE SIXTH INDUSTRAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-Law, Judge.

The Government of West Bengal, by order No. 3348-I.R./IR/11L-178/65, dated the 2nd August 1965, has referred the following industrial dispute between Messrs. Stewarts and Lloyds of India Private Ltd., C/o. IISCO Ltd., P.O. Burnpur, Burdwan and their workmen represented by United Contractors' Workers' Union, Bari Smriti Bhawan, Subhashpally, P.O. Burnpur, Burdwan, to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Balkissan is justified? To what relief, if any, is he entitled?

After the service of the usual notice to the parties, a petition of compromise signed by two Officers of the Company and Balkissan, the workmen concerned and one Shri Chakraborty who is the Regional Labour Officer, posted at Asansol and also by Shri Kalyan Roy, who is the Joint Secretary of the Union, was submitted on 14th September 1965. As the relevant authority was not filed along with the petition, the matter was put up on 20th September 1965 for orders. On that date Shri J. N. Chatterjee appeared for the Company and filed an authority. One Mr. Pasricha also appeared with Mr. Chatterjee and h

told me that the amount as per terms of settlement had been paid to the concerned workman, and that Shri Kalyan Roy who is the Joint Secretary of the Union is expected to appear before this Tribunal on 21st September 1965. Accordingly the record was put up on 21st September 1965 for orders. On that date Shri Pallab Kumar Chatterjee who was also present on 20th September 1965, appeared but Shri Kalyan Kumar Roy did not appear. Acordingly no order could be passed on 21st September 1965. This day both Shri Pallab Kumar Chatterjee who is the Personnel Officer of the Company and Shri Kalyan Roy appeared. I have heard both of them and I am satisfied that the terms of settlement are legal, *bona fide* and fair and should be given effect to. It would appear that the sum of Rs. 2,867 (Rupees Two thousand and eight hundred and sixty-seven only) had been paid in full satisfaction of all the claims of Shri Balkissan and that there is no dispute pending between the Company and the workman represented by the Union. I accordingly pass a "No-dispute" award making this petition of compromise as an annexure to this award.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.
22-9-65

P. BASU, Judge,
Sixth Industrial Tribunal.
22-9-65

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute referred for adjudication under Government of West Bengal, Labour Department, order No. 3348-I.R./IR/11L-178/65, dated 2nd August 1965

And

In the matter of an Industrial Dispute

Between

M/s. Stewarts & Lloyds of India Ltd.
C/o. IISCO Ltd., P.O. Burnpur, Burdwan

And

Their workmen represented by the United Contractors' Workers' Union, Bari Smriti Bhawan, Subhashpally P.O. Burnpur, Burdwan.

The humble joint petition on behalf of the Company and the workmen.

Most Respectfully Sheweth:

1. That the services of Shri Balakissan was terminated with effect from 17th October 1964.

2. That with regard to the said termination of service the workman raised a dispute which has been referred for adjudication before Your Honour under the above order of reference.

3. That in respect of the said termination of service of Shri Balakissan the parties had come to a settlement outside the Tribunal.

4. That in terms of the said settlement the Company agree to pay Rs. 2,867 (Rupees Two thousand eight hundred and sixty-seven only) and the workman accepts the same in full and final settlement of all his claims and dues including his unpaid wages, if any.

5. The workman agree that he has/or will have no other dispute with the Company consequent on his loss of employment.

In the circumstances stated above, the petitioners pray that Your Honour will be pleased to pass a "no dispute" award with regard to the above case, and to make this agreement a part of the award.

And for this act of kindness your petitioners as in duty bound shall ever pray.

For the Company.

1. Illegible,
2. P.K. Chatterjee.

Witness

1. Balkissan,
2. S. Chakraborty.

For the Union

Kalyan Roy, Jt. Secretary, United Contractors' Workers' Union.

P. BASU, Judge,
Sixth Industrial Tribunal.
22-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4331-I.R./IR/11L-295(B)/64.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4404-I.R./IR/11L-295(B)/64, dated the 19th September 1964, the industrial dispute between Messrs. Shalimar Paints Ltd., P.O. Botanic Garden, Howrah and their clerical and subordinate staff represented by Shalimar Paint Employees' Union, 5 Dakshin Bakshra Lane, Andul Road, P.O. Botanic Garden, Howrah regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between M/s. Shalimar Paints Ltd., P.O. Botanic Garden, Howrah, and their clerical and subordinate staff represented by Shalimar Paint Employees' Union, 5 Dakshin Baksara Lane, Andul Road, P.O. Botanic Garden, Howrah. (G.O. No. 4404-IR, dated 19th September 1964). (VIII-282/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, M.A. LL.B., Judge, Fourth Industrial Tribunal

For the Union: Shri N. Dutta Majumder, Counsel, Shri J. Banerjee, Advocate.

For the Company: Shri P. P. Ginwalla, Counsel.

The present reference under section 10 of the Industrial Disputes Act over a dispute between M/s. Shalimar Paints Ltd., P.O. Botanic Garden, Howrah, and their clerical and subordinate staff represented by the Shalimar Paint Employees' Union, 5 Dakshin Baksara Lane, Andul Road, P.O. Botanic Garden, Howrah, arises out of the Government of West Bengal, Labour Department, order No. 4404-I.R./IR/11L-295(B)/64, dated, 19th September 1964. According to the order of reference this Tribunal is to ascertain the proper designation of eighty workmen mentioned. A list of those eighty persons is marked Annexure 'A' to this award.

The Shalimar Paints Emloyees' Union, (hereinafter described as the Union), has filed its written statement. In short, the case of the union is that the Shalimar Paints Ltd. mentioned in the order of reference (hereinafter described as the company), has described the eighty persons mentioned in the list as clerks. According to the union these persons have not been properly designated, but they have been classified in a very general way without justification and without reference to their actual jobs. It has been submitted by the union that for not giving proper designation to these persons, they cannot be properly classified for fixation of pay structure and increment, for future promotion, and for several other purposes. The union wants to say that the company did not properly designate the workers being prompted by ulterior motive to deprive them of all benefits arising out of service. The union has submitted a list attached to the written statement mentioning the designation claimed for the workmen.

The company has also submitted its written statement denying the material allegations made by the union. Briefly speaking, the company has stated that there has been no wrong description of the designations of the workmen. The designations of the workmen have been correctly given by the company. The workmen who are doing the clerical jobs have been designated as such. No special skill or training is required for the clerks. The classification of clerks is not arbitrary and it has not deprived the employees of any benefit of service. The company has made a general denial of the allegations of the union and the submission of the company is that the workmen are not entitled to any relief.

Several documents have been admitted in evidence on both the sides. The union has examined 12 witnesses on its side whereas the company has examined only one.

At the begining of the argument Shri Ginwalla for the company contended that the Industrial Tribunal has no jurisdiction to consider the question of designation of the workmen and, therefore, the dispute relating to the designation, if there be any, cannot be an industrial dispute. His submission was that in the schedules to the Industrial Disputes Act there is no provision for any dispute regarding designation of the workmen. On the other hand, Shri Dutta Majumder, learned counsel for the union, submitted that the question of designation of the workmen was very much connected with the service conditions and gradations and scales of pay. According to him, this was an industrial dispute. In the third schedule of the Industrial Disputes Act, the item No. 7 relates to classification of grades. This item does not, however, relates to designation. Item No. 6 of the second schedule relates to all matters other than those specified in the third schedule. This item No. 6, therefore, covers all other relevant disputes not especially mentioned in the third schedule. Item No. 6 of the second schedule is very much exhaustive. Ext. 6 is the copy of an agreement between the company's office at Calcutta and their workmen relating to the scales of pay of the clerical staff, subordinate staff and some other matters. Regarding the scales of pay of the clerical staff the company agreed to allow especial benefits to Stenographers, Comptometer-Operators, Accounting Machine Operators. It is clear, therefore, that the company recognised the designations of Stenographer, etc., for fixation of their pay in the clerical staff. The designations, therefore, are very much relevant and important also for the purpose of gradation of the clerical staff. It is also desirable that the workmen should be given designation as far as practicable. I have no doubt that the question of designation of the workmen, if disputed by the workmen, is an industrial dispute. This tribunal has, therefore, jurisdiction to consider the issue mentioned in the order of reference.

The first matter that arises for consideration relates to the definition of the word 'clerk'. First of all, it is to be noted that there has been no judicial pronouncement defining exhaustively what is meant by the word 'clerk'. From the side of the company I have been referred to the case of Shri Vinaya Nath Narain Sinha & Ors. vs. Bihar Jaurnals Ltd. & ors. reported in 1954 A.I.R. Patna High Court, page 1, for the definition of the word 'clerk'. I have gone through the case and I find that the definition of clerk has not been exhaustively given. Only a general aspect of the nature of a clerk's duty has been mentioned. My attention has also been drawn to the case of Shri Sudarsan Banerjee and Ors.

vs. M/s. McLeod & Co. Ltd., reported in 1953, L.A.C. at page 702. Shri Ginwalla for the company wanted to say that the clerks would have at best, been divided in four categories, viz., Stenographer, Typist, general clerk and Sarkar. In this case again the word 'clerk' has not been exhaustively defined. Moreover, the category 'general clerk' has, again, not been properly described. The duties of the general clerks have not been stated. The question is whether the subdivisions of the clerical staff in four categories should be applied in all industries and enterprises. I think subdivisions or designations depend upon the primary and actual duties and nature of work of the workmen concerned. One industry may have some clerks doing some particular duties whereas another may engage a large number of clerks doing various and numerous clerical duties of different nature. The question of designation of workmen should therefore be decided with reference to particular facts and circumstances prevailing in the particular business or industry in question. The Labour Appellate Tribunal, therefore, mentioned the four sub-divisions in the case of Sudarsan Banerjee and others with reference to the particular facts of the case.

On perusal of the Oxford Dictionary, Chambers Dictionary and the Webster Dictionary we may have a general idea as to what the word 'clerk' implies. It is not possible to define 'clerk' quite exhaustively and with exactitude. For a general definition for all practical purposes, however, by the word 'clerk' we mean one employed in the office or shop or any establishment whose duty is mainly connected with writing or copying or account-keeping or record-keeping or maintaining correspondences.

In the case before me, the union wants to say that in some cases although the workmen do not do any clerical duty, they have been described as clerks. It has also been submitted that although there are some workmen who are in the category of clerks, they should have been given especial designation because of their especial and skilful works. I am not to classify the workmen of the company for the purpose of grades and scales of pay or otherwise. I am to give suitable designation to the workmen mentioned in the order of reference with reference to their work, if found necessary. Twelve workmen of the company have been examined before me. P.W. 1 is Ganesh Chandra Banerjee. He says that he is a Punching Operator of the company's factory. His duty is to punch cards according to the issue of chits with the help of the machine known as Power-Samas. He says that although his designation is Tally-clerk, he has been working as Punching Operator for the last 12 years. His evidence shows that up to 1962 he was a daily paid clerk. In 1962 he was designated as Tally-clerk so that he could enjoy the benefits of the permanent hands. His duty is to punch the cards according to the code number given in the issue chits. Thereafter he is to file the issue chits. From his evidence we also get that before coming to the Punching Machine he had been doing the general duties. O.P.W. 1 who is the Works Manager of the company has given evidence. He says that the person who is to operate the Punching Machine, operates the machine to perform calculations pertaining to stores, accounts and general office works. He is to punch upon some piece of paper with reference to records. The machine is a sort of type-writer. The operator is to punch column acording to issue chits. The service card exhibited in this case shows that he is a Tally-clerk. The nature of duties performed by P.W. 1 also that he is a clerk. He wants designation 'Punching Operator'. For the purpose of classification of workmen and also for the purpose of grades and scales of pay, P.W. 1 Shri Banerjee, mentioned in Sl. No. 10 in the order of reference, is a clerk no doubt as mentioned in the service-card. But considering the nature of work, he is mainly concerned with, I have no hesitation to designate him as Punching Machine Operator. The operation of the machine in course of duty is, of course, a part of clerical duty.

P.W. 2 is the person mentioned in Sl. No. 13 in the order of reference. His evidence is that he has been working as Comptist, that is to say a Comptometer Machine Operator for the last 11 years. He says that comptometer is an adding machine. The Works Manager in his evidence has stated that comptometer is a hand-operating calculating machine. The operator presses levers which resemble keys of type-writers and additions are automatically done. There is no doubt that P.W. 2 has been doing the works of clerical nature connected with accounts and records. According to the service card, however, he has been rightly described as clerk. Considering that he operates on comptometer in course of his duties, I am inclined to designate him as Comptometer Operator.

P.W. 3 is Krishna Kumar Majumder named in Sl. No. 1 in the order of reference. His evidence is that he has been working in the company as a Stenographer from 1946. He has also filed a certificate of a previous office Manager and the same has been marked Ext. 1. This certificate shows that Shri Majumder worked as personal stenographer of the Manager for about 12 years. The certificate further shows that he is a good Stenographer and excellent clerk. On consideration of the evidence on records, I find that P.W. 3 has been rightly designated as clerk for classification of the workmen but with reference to the nature of work, he may be designated as Stenographer.

P.W. 4 is Ratan Ch. Paul named in Sl. No. 22 in the order of reference. In the service card he has been described as Tally-clerk. His evidence shows that he is a Roneo Operator for the last 16 or 17 years. This witness has read up to Class X. Compositions are made by type and set in machine and thereafter printing is done. Before coming to work on Roneo Machine, P.W. 4 used to keep accounts of the shed cards and to help Roneo Operator. From the evidence of the Works Manager, we get that Roneo is a small hand operating printing machine. Types are set in the machine and labels are printed. There

can be no doubt that for the purpose of classification of workmen he has been rightly described as clerk but considering the facts that he operates in the machine, he should be designated as Roneo Operator.

P.W. 5 is Asutosh Karmakar of Sl. No. 21 in the order of reference. He wants to say that he is draftsman of the company and that he has been acting as such for 19 or 20 years. From his evidence we get that he was designated 'Babu' by the company. He has filed his certificate showing that he has passed draftmanship. We get from him that he was appointed as Babu in 1939. The word 'Babu' implies clerk. He is now working in the Engineering Department. After his appointment he used to do general clerical duties for about two years. He wants to say that at present he is not doing the work of general clerical duties but he has admitted that in absence of any clerk he does the job. The witness says that he is to do the machinery and survey drawing and that he prepares drawings of the broken parts of the machineries. He also makes drawing of foundation of machineries for installation purposes. In short, the witness says that he is occupied during the whole-day with the works of draftsman. Of course, he has admitted that he prepares bills. Sometimes he checks bills. He has admitted that these are his main duties. He is to check the bills of factory painting, and quotations for buildings. O.P.W. 1 has stated during evidence that Shri Karmakar does certain amount of clerical work and certain amount of drawing work. According to him Shri Karmakar did 17 simple drawings and 4 tracings in 1964. He has further stated that Shri Karmakar does clerical work every day and does the drawing jobs according to the necessity. Mr Churchil, O.P.W. 1, has stated that Shri Karmakar spends 1/6th of his time in drawing. During cross-examination he has asserted that he has got personal knowledge about the works done by Shri Karmakar. It is clear that Shri Karmakar was appointed as a clerk. Subsequently, he was transferred in the Engineering Department and there he has to do the clerical duties. Of course, in connection with his duties he has to prepare drawings and do some works of draftsmanship. There is no doubt that Shri Karmakar has certificate showing his proficiency, but this does not prove that Shri Karmakar has been appoined as a draftsman or that he has been working as a drafsman under the company. It may be that he is to do some work of drawing, tracing and other works of draftsmanship but his principal duty is to do the clerical job in preparing bills, checking the bills, etc. The service card exhibited in this case shows that Shri Karmakar has been designated as clerk and I cannot hold that he should be designated as a draftsman as claimed.

P.W. 6 is Jnanendra Nath Mukherjee mentioned in Sl. No. 5 in the order of reference. His evidence is that he is a Typist, and he has been doing the work of a Typist for the last 20 years. Admittedly, he is designated as clerk. Rather, he has been described as clerk for the purpose of classification. Admittedly again, he is now placed in 'D' grade, the top-most grade of the clerks. His evidence shows that he does not do any general clerical job in addition to typing. He types out correspondences and returns and sends them to the respective department. I am satisfied that P.W. 6 though rightly called a clerk for the purpose of classification of workmen, is a Typist, and that he should be designated as Typist.

P.W. 7, is Samir Kumar Chatterjee mentioned in Sl. No. 45 in the order of reference. He has stated that he has been working as a Ball-mill Operator for the last six years. Paint-mixture is prepared in Ball-mills. He says that he is to prepare paint-mixture according to formula. His evidence is that he is a clerk. From his cross examination we get that he agreed to be employed as Babu which means a clerk. His duty is to collect materials or, rather, to get material issued according to the formula by issuing requisition slips. When these materials are collected, they are placed into the machine by labourers. The materials are mixed up in the machine which is run by the machine-man. He keeps watch on the metre and in case of difficulty he calls the Chemist. The witness has further stated that he gets the sample of the mixture and watches the consistencies. If there is any trouble in the sample, he requires the help of a Chemist. He has further stated that his duty is to see that right materials have come. O.P.W. has stated that the person who wants to be designated as Ball-mill Operator makes up the issue chits for necessary raw materials and supervise their loading into the ball-mill. The machine attendants start and stop the machines. Chemist and the Mill foremen supervise the quality and ingredients of the ball-mills. The service card of this witness has been marked an exhibit. He has been described as a clerk. There is no convincing evidence that P.W. 7 runs or handles the ball-mill. The machine is handled by other persons but the duty of P.W. 7 is to issue chits and to collect materials for getting them into the ball-machines. He is not directly connected with the operation of the ball-mill. He has been rightly designated as clerk. He cannot be called ball-mill Operator.

Haradhan Bhuiya will appear in Sl. No. 35 in the order of reference. He has been examined as P.W. 8. He wants to describe himself as a technical assistant. From his evidence we get that his duty is to match colour, adjust the viscosity and specific gravity and check the drying. He has taken training in the Industrial Research Laboratory under the Directorate of Industries Government of West Bengal. His certificate has been marked Ext. 3. This man has to match colour according to cards or samples and to compare the colour by looking at them. If there is any difference, he is to adjust the colour by addition of colour. The company has admittedly employed several persons like P.W. 8 and these persons are classified as clerks. The Works Manager says that Tintar is a person who brings the colour to the correct degree required, add colour to the paints to bring

them to the correct degree of shades. This person cannot by any imagination be classified or designated as clerk, because, practically speaking, he has no clerical duty to perform.

O.P.W. 1 has admitted that 90 per cent. work. of Tintars is not clerical in nature. He has further stated that in all other countries of the world these persons are classed as Paint Factory Labourers. We get from the evidence of O.P. W. 1 that the company has, however, up-grated these persons by treating them as clerks. It may be that as a matter of grace or otherwise the company has given monetary help to the Tintars by up-grading them and by calling them clerks but still I am to decide whether proper designation has been given according to their works. For the purpose of pay and other emoluments the company might have classified the Tintars as clerks but I must call them Tintars for their designation with reference to their duties and works.

P.W. 9. is Sushil Chandra Chakraborty mentioned in Sl. No. 34 in the order of reference. He has been designated by the company as clerk. His evidence shows that he has the same duties as in the case of Haradhan Bhuiya. Shri Chakraborty should be designated as Tintar on the same ground.

Phiroj Ahmed is P.W. 10. His name appears in Sl. No. 2 of the order of reference. He has been admittedly classified in the category of clerk. This witness wants the designation of a Stenographer. From his evidence we get that he has been doing the work of Stenographer since his appointment. The Works Manager has stated in his evidence that Shri Ahmed should, rather, be described as a clerk-cum-typist although he occassionally does the work of Stenographer. I have no reason to disbelieve the evidence of P.W. 10 when he says that he has been doing the works of Stenographer since his appointment. He should be designated as a Stenographer although he may be classified as a clerk.

P.W. 11 Haran Chandra Mondal has been mentioned in Sl. No. 34 in the order in reference. By the company he has been classified as a clerk. His service card shows that he is a Tally-clerk. His evidence shows that he works with Multilith-machine. It is driven by electric power. Admittedly it is a duplicating machine. Master copies are sent from various branches of the company and they are put in the machine with other sheets of paper. When the switch is pressed by the operator, the machine automatically duplicates or copies the master copy placed in the machine. The job of this witness is clerical no-doubt but as he works with the aid of Multilith machine, he should be properly designated as Multilith Operator.

P.W. 12 is the General Secretary of the Union. His name is Harisankar Ghosh. Admittedly, he is a clerk. At first he worked as a clerk in the Order Department and thereafter he was working as a clerk in the Accounts Department. At present, however, he is working as a Despatch clerk in the Despatch Section. From the evidence of this witness we get the policy of the union is not to oppose any transfer from one department to another having the same job. The witness says that the union will have no objection if a clerk is transferred from the Order Department to the Despatching Department to do the same job. The union in its written statement wants that the clerks should be sub-divided into accounts clerk, graduate clerk, graduate accounts clerk, etc. This sort of sub-division of category of workmen cannot be considered or done in the present reference. I am to see whether such designation can be given. P.W. 12 has stated that he is not aware of any designation as graduate accounts clerk or graduate clerk in any other concern. He says that by mistake he failed to claim the privilege of getting the designation of graduate accounts clerk. From his evidence we find that ordinary clerks can do accounts work. This witness has been rightly described as clerk in the service card and I do not think that any other especial designation should be given to this witness.

Except the twelve persons mentioned above, no other workman of the list mentioned in the order of reference has been examined before me to give evidence regarding his duties and jobs for ascertaining his designation. Workmen's service cards have been exhibited in this case. Of these remaining persons, Bhagabati Prasanna Banerjee (Sl. No. 73) has been designated as Compounder in the service card. This designation has been claimed by the union. But with regard to the other persons who have not been examined before me, there is no evidence as to the nature of their works or duties and in the absence of such evidence, I cannot give any special designation to them as claimed by the union in the Annexure 'A' to its written statement.

On perusal of the service cards of the workmen exhibited in this case, I have no doubt that the workmen have been classified as mentioned therein for the purpose of grades and scales of pay and, therefore, the designation I have assigned to the workmen above, will not in any way cause any prejudice to the company. I believe that the company will do well in future by giving proper designations to the workmen in the line indicated above and with reference to the actual works done by the workmen.

This is my award.
Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
17-9-65.

ANNEXURE 'A'

List of the workmen

1. Sri K. K. Mazumdar
2. Sri Firouz Ahmed
3. Sri Suprokash Chatterjee

4. Sri N. N. Munshi
5. Sri G. N. Mukherjee
6. Sri N. Bhattacharjee
7. Sri Salil Kr. Basu
8. Sri Jugal Krishna Mondal
9. Sri S. K. Naskar
10. Sri Ganesh Ch. Banerjee
11. Sri Parag Ranjan Pal
12. Sri Khitish Ch. Patra
13. Sri Anil Kr. Mallick
14. Sri Madan Mohan Basu
15. Sri Khudiram Maity
16. Sri Tarapada Das
17. Sri Anadi Charan Sahu
18. Sri Saktipada Sahu
19. Sri Provat Kr. Mukherjee
20. Sri Prafulla Kr. Kul
21. Sri Ashutosh Karmakar
22. Sri Ratan Ch. Pal
23. Sri Narayan Ch. Ganguly
24. Sri Haran Ch. Mondal
25. Sri Fazlar Rahman
26. Sri Harishankar Ghosh
27. Sri Anadi Bhusan Chatterjee
28. Sri Mahadeb Banerjee
29. Sri Ahoke Kr. Ganguly
30. Sri Tarapada Ganguly
31. Sri Sekandar Ali Mian
32. Sri Sobhan Mian
33. Sri Probodh Kr. Bhattacharjee
34. Sri Sushil Ch. Chakraborty
35. Sri Haradhon Bhuiya
36. Sri Batuk Nath Palodhi
37. Sri Nakuleswar Chakraborty
38. Sri Sailendra N. Chatterjee
39. Sri Bhut Nath Naskar
40. Sri Sishir Kr. Adhikary
41. Sri Kalipada Das
42. Sri S. N. Huda
43. Sri N. H. Mollah
44. Sri Akram Ali Mian
45. Sri Samir Kr. Chatterjee
46. Sri Gobindalal Sur
47. Sri Pronob Kr. Dhar
48. Sri Baidyanath Bhattacharjee
49. Sri Krishna Mohan Mondal
50. Sri Santosh Kr. Khatua
51. Sri Amarendra Nath Banerjee
52. Sri Anadi Ranjan Mukherjee
53. Sri Rabindra Nath Mukherjee
54. Sri Nitai Chand Mitra
55. Sri Bistupada Bhattacharjee
56. Sri Narendra Nath Das
57. Sri Hare Krishna Mondal
58. Sri Sudhansu Kumar Adhikary
59. Sri Phani Bhusan Chatterjee
60. Sri Govindo Pada Acharya
61. Sri Dinanath Paul
62. Sri Dulal Chandra Polley
63. Sri Shyamesh Chatterjee
64. Sri Sital Chandra Midday
65. Sri Krishna Mohan Sur
66. Sri Sanjib Kumar Ray Choudhury
67. Sri Biswanath Ghorui
68. Sri Jiban Kumar Mukherjee
69. Sri Ram Lakhan Roy
70. Sri Brohmodeo Tewary
71. Sri Bholanath Bose
72. Sri S. K. Mohiuddin
73. Sri Bhagabati Prasanna Banerjee
74. Sri Mathuram Pandit
75. Sri Anil Kumar Dhara
76. Sri Sib Narayan Ghoshal
77. Sri Binode Nath
78. Sri Jyotirmoy Bose
79. Sri Naresh Kumar Banerjee
80. Sri Dhruba Sankar Basu

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
17-9-65.

By order of the Governor,

S C. MUKHERJEE, Asstt. Secy.

No. 4332-I.R./IR/11L-23/64.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1324-I.R./IR/11L-23/64, dated the 3rd April 1965, the industrial dispute between Messrs. Hindusthan Pilkington Glass Works Ltd., P. O. Asansol, and their workmen represented by the Glass Factory Mazdoor Union, 27 G. T. Road, Bastin Bazar, Asansol, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said Industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Pilkington Glass Works Ltd., P.O. Asansol, and its workmen represented by the Glass Factory Mazdoor Union, 27 G. T. Road, Bastin Bazar, Asansol (G.O. No. 1324-IR, dated 3rd April 1965). (VIII-81/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present:

Shri R. BHATTACHARYA, M.A. LL.B., Judge, Fourth Industrial Tribunal

For the Union: None.

For the Company: Shri J. N. Chatterjee, Legal Adviser of the Indian Engineering Association.

The present reference under section 10 of the Industrial Disputes Act over a dispute between

essrs. Hindusthan Pilkington Glass Works Ltd., O. Asansol and its workmen represented by the ass Factory Mazdoor Union, 27 G. T. Road, stin Bazar, Asansol, arises out of Government West Bengal, Labour Department, order No. 24-I.R./IR/11L-23/64, dated 3rd April 1965. e issue has been framed as follows:

> Whether the suspension of Shri Dulal Ch Daw for four days is justified? What relief, if any, is he entitled to?

After due notices the parties filed their respecve written statements. In short, the case of ie Glass Factory Mazdoor Union (hereinafter illed the union), is that Shri Dulal Ch. Daw has een working in the R. P. Tank Department of ie Hindusthan Pilkington Glass Works Ltd., ereinafter referred to as the company). On ith June 1964 at about 2-45 a.m. while he was orking in the night shift, he was suddenly tacked with abdominal pain and as there was no edical officer, he left the factory by obtaining rmission from Mr. Aich, the superior officer. has been alleged by the union that Shri Daw as charge-sheeted without any justification on ie allegation that he left his duty at about 2-45 m. on 16th June 1964 without obtaining any rmission of his superior officer and that there as loss of production. It has been alleged rther that the enquiry held by the company fended the principles of natural justice and no asonable opportunity was given to Shri Daw for is self-defence. The company after finding hri Daw guilty of the charges, suspended him for ur days and this order of suspension has been aracterised by the union as mala fide.

The company, according to its written statelent, has stated that on 16th June 1964 Shri Daw ported for his night shift duty and he worked ll about 2-45 a.m. and left the factory without king any permission from his superior officer. e told his foreman to manage the machine as he as leaving the factory, and in spite of the Foreian's instructions to carry on his normal work d not to leave the machine, Shri Daw left his ity. It has been further alleged that Shri Daw as not suffering from any sickness as alleged d that he left the department without any ason. It has been stated that after fair enquiry ri Daw was found guilty of gross misconduct hich demanded outright dismissal but the comny took a lenient view and imposed light punishent by way of suspension for four days. The mpany says that the order of suspension was ma fide.

Today when the case was taken up for hearing, e union was found absent without any reasonle ground and the matter has been heard exrte. The company has examined O.P.W. 1 ri C. V. Challam, the production superintent of the company. He has proved chargeeet, the notice of enquiry, the records of the oceedings of the departmental enquiry, the enuiring officer's findings and the order of suspenon passed against Shri Daw. From his evidenI am satisfied that Shri Daw was duly served ith charge-sheet, that he submitted his exanation, that a fair enquiry was held giving all portunities to Shri Daw that Shri Daw attended the enquiry, that the finding of the enquiring officer regarding the guilt of Shri Daw is very reasonable and not at all perverse, that there has been no basic error of fact and that the enquiry and the order of suspension were reasonable, bona fide, justified and legal. In the circumstances, no relief can be given to Shri Daw. The reference is thus decided in favour of the company and against the workman.

Dictated and corrected by me.
R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
21-9-1965.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4342-I.R./IR/10L-149(A)/64. — 12th October 1965.— Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 as amended (hereinafter referred to as the said order), the industrial dispute between Messrs. the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sahadev Rout, a workman of Messrs. Shree Hanuman Industries, 65/A G. T. Road, Lilloonh, Howrah, one of the companies involved in the said disputes, of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A Industrial Disputes Act by Shri Sahadev Rout of 3 Banshidhar Khetra Lane, P.O. Lilloonh, Howrah, against his employers Messrs. Shree Hanuman Industries, 65A G. T. Road (N), P.O. Lilloonh, Howrah. (Case No. 1/65 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY,
Judge, Seventh Industrial Tribunal.

For the Company : Shri D. N. Varma, Labour Officer, E.A.I.

For the Workman : None.

AWARD

This proceeding arises out of an application under section 33A Industrial Disputes Act by Shri Sahadev Rout, complaining of alleged refusal of employment to him and consequent dismissal from service with effect from 24th October 1964 without any charge-sheet and enquiry and without any reason whatsoever. It is alleged that this discharge or dismissal was effected during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962.

The Company O.P. appeared and filed its written statement. The main and substantial plea taken by the Company is that this workman was not discharged or dismissed, as alleged, but he voluntarily resigned from service on 24th October 1964 by a letter and thereafter he took payment of all his outstanding dues under a receipted voucher in full and final settlement of all his claims.

After necessary preliminary proceedings and some adjournments, the case was fixed for hearing on 22nd September 1965. On that date, the Company's representative was present and ready for hearing, but there was no appearance by or on behalf of the workman and no step was taken on his behalf. Instead of proceeding ex-parte at once on that date, the Tribunal *suo moto* adjourned the case till 25th September 1965. On 25th September 1965 again, the Company's representative was present and ready, but there was no appearance by on or behalf of the workman and no step was taken on his behalf. In these circumstances, the case was taken up for hearing under rule 21 of the West Bengal Industrial Disputes Rules.

The Company produced its evidence in support of the plea that there was no dismissal or discharge of the workman but he voluntarily resigned from service by a letter and was subsequently paid all his outstanding dues and he accepted the payment in full and final settlement of his claim. O.P.W. 1 Shri Ram Ballav Shroff gave evidence and he proved the resignation letter, Ext. A, and the receipted voucher, Ext. B. There is no evidence on the side of the applicant workman to prove his case that he was dismissed or discharged. I accept the evidence produced on behalf of the Company and hold thereon that there was no dismissal or discharge of the workman, as complained, but he voluntarily resigned from service and then took payment of all his outstanding dues in full and final settlement of his claim. Accordingly, his complaint must stand rejected.

In the result, I reject the complaint made by the workman about his alleged discharge or dismissal from service and find on the contrary that he voluntarily resigned from service, and so, he is not entitled to any relief.

I award accordingly.

S. K. RAY, Judge.
Seventh Industrial Tribunal
27-9-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Sec.

No. 4335-I.R./IR/13L-44/63.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 638-I.R. IR/13L-44/63, dated the 13th February 1965, the industrial dispute between Messrs. Metropolitan Printing and Publishing House (P) Ltd., 7 Chowringhee Road, Calcutta-13 and their workmen represented by the Press Employees' Association, 249B Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provision of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Metropolitan Printing and Publishing House (P) Ltd., 7 Chowringhee Road, Calcutta-13 and their workmen represented by the Press Employees' Association 249B Bepin Behari Canguly Street, Calcutta-12 (Case No. 30 of 1965).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company : Shri Sisir Ghosh, Advocate.

Present for the Association : Shri Anil Das Choudhury, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government of West Bengal, Labour Department, order No. 638-I.R. IR/13L-44/63, dated the 13th February 1965, for

adjudication upon the only issue which is as follows:

Issue

Bonus for the year 1963-64 payable in 1964.

After receipt of the reference from Government on 16th February 1965 usual notices were issued to the parties concerned fixing 16th March 1965 for their appearance and for filing written statement by the union. The union entered appearance on 16th March 1965 and filed its written statement on 17th April 1965. The Company filed its written statement on 3rd May 1965. The parties were directed to file their documents by 15th June 1965, and the Company filed its audited balance-sheet and profit and loss accounts for the year ending 31st March 1964. The case was fixed for hearing on 10th September 1965. On that date the parties prayed for an adjournment, and the case was adjourned till 17th September 1965 for hearing. On that date a joint petition for time was filed by the parties stating that the dispute was likely to be settled amicably out of Court. The case was adjourned to 20th September 1965 to give the parties an opportunity to effect the settlement of the dispute amicably. On that date the parties filed a joint petition of compromise stating therein that the dispute between them relating to bonus for the year 1963-64 which was referred to this Tribunal for adjudication had been amicably settled. It is further stated that they also amicably settled the question of payment of bonus for the year 1964-65 although this was not referred to for adjudication. The terms of settlement contained in the joint petition of compromise appear to be quite reasonable and fair, and I am satisfied that there has been a bone fide settlement of the dispute between the parties on terms set forth in the petition of compromise. The petition of compromise is accepted and I pass a "no dispute" award in terms of the petition of compromise which do form a part of the award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge,

Fifth Industrial Tribunal.
21-9-65.

ANNEXURE I

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute under Government of West Bengal, Labour Department, order No. 638-I.R./IR/13L-44/63, dated 13th February 1965, between Messrs. Metropolitan Printing and Publishing House (P) Ltd., 7 Chowringhee Road, Calcutta-13 and their workmen represented by the Press Employees' Association, 249 Bowbazar Street, Calcutta-12.

Humble joint petition of the parties above mentioned.

Most respectfully sheweth:

1. That the above matter is pending before the Tribunal for adjudication.

2. That the parties have settled the above dispute amicably as per following terms of settlement:—

(i) That each workman will get total 5 days basic wages as bonus for the years 1963-64 and 1964-65.

(ii) That those workmen who were in unauthorised leave in those two years mentioned above will not get the total bonus. The amount of bonus will be proportionately reduced for the number of days they were in unauthorised leave.

(iii) That the payment of bonus mentioned above will be made on the 23rd September 1965.

(iv) That it is understood that the above bonus payment is made in lieu of the bonus payable under the Bonus Ordinance.

(v) That this settles the bonus dispute for the years 1963-64 and 1964-65 full and finally.

It is therefore prayed that Your Honour may be graciously pleased to pass an award as for the terms of settlement mentioned above.

And for this your petitioners, as in duty bound shall ever pray.

Dated the 20th September 1965.

For the workmen: Anil Das Choudhury,
Vice-President Press Employees' Association.

For the Company: Mohit Choudhury
Accountant.
20-9-65.

Witnesses: Sisir Ghosh, Advocate.
Phani Mukherji.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No.4425-I R /IR/11L-242/64.—15th October 1965.—Whereas under the Government of West Bengal Labour Department, order No. 3403-I R./IR/11L 242 64, dated the 9th August 1965 the industrial dispute between Messrs. Gobinda Bhaban Karyalaya 151 Mahatma Gandhi Road, Calcutta-7 and their workmen employed in the factories at 151 Mahatma Ghandi Road Calcutta-7 and 10 Hanspukharia 1st Lane, Calcutta-7, represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Gobinda Bhaban Karyalaya, 151 Mahatma Gandhi, Road, Calcutta-7, and their workmen employed in their factories at 151 Mahatma Gandhi Road, Calcutta-7 and 10 Hanspukharia 1st Lane, Calcutta-7, represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12. (Case No. VIII-213/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-law, Judge.

Appearances :

For the Company : Shri S. K. Bhanja Chowdhury, Advocate, with Shri Radha Ballav Modi, Asstt. Secretary, Shri Moganlal Kothari, Asstt. Secretary.

For the Union : Shri Anil Das Chowdhury, Advocate, with Shri Ramananda Das, President and Shri Dwip Narayan Das, Secretary of the Union.

AWARD

The Government of West Bengal by order No. 6533-I.R./IR/11L-242/64, dated the 9th December 1964, had previously referred certain industrial disputes between Messrs. Gobinda Bhaban Karyalaya and their workmen represented by Calcutta Leather Workers' Union to the First Industrial Tribunal for adjudication.

Issues

1. Wages.

2. Whether the lockout is justified ? What relief, if any, the workmen are entitled to ?

Subsequently that reference was withdrawn and a reference on the similar term was made to this Tribunal for adjudication by order No. 3403-I-R./IR/11L-242/64, dated the 9th August 1965.

After the receipt of the fresh reference to this Tribunal notice was issued to the parties and the Union was directed to put in the written statement by 10th September 1965. On that date Union prayed for time and time was allowed till 25th September 1965 for filing the written statement. On that date the Union did not take any step and I was given to understand that the matter might be settled. Hence the record was ordered to be put up on 27th September 1965. This date a petition of settlement signed by the Assistant Secretaries, President and the Secretary of the Union and two learned Advocates of two sides had been put in before me. It would appear that all the disputes between the parties had been settled outside the tribunal and that there is no dispute pending between them at present. I have considered the terms of settlement which appear to be fair, bona fide and legal and should be given effect to. I therefore pass a "no dispute" award making the petition of compromise an annexure to the award. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
27-9-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of reference under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947)

And

In the matter of dispute under Government of West Bengal, Labour Department, order of Ref. No. 3402-I.R./IR/11L-242, dated the 9th August 1965

And

In the matter of Govind Bhawan Karyalaya, 151 Mahatma Gandhi, Road, Calcutta-7 (Hereinafter referred to as the "Society").

versus

The persons working at 151 Mahatma Gandhi Road Calcutta-7 and at 10 Hanspukuria 1st Lane, Calcutta-7, represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12 (hereinafter referred to as the "Union").

The humble joint petition on behalf of both the Society and the Union.

Most respectfully sheweth :

1. That all persons involved in the disputes under the above reference and represented by the Union held a conference amongst to themselve and decided to settle the disputes with the society amicably.

2. That it is admitted that the persons involved in the disputes under the above reference and represented by the Union were either suppliers in relation to the Society or helpers to such suppliers but none of them was employee of the society.

3. That the parties have, however, amicably settled out of the Tribunal all their disputes, whatsoever, covered under the above reference or otherwise.

4. That the parties, therefore, beg to state that there is no dispute outstanding between them at present.

It is, therefore, prayed that Your Honour be pleased to pass an award recording that there is no dispute between the parties as deemed fit and proper.

And your petitioner, as in duty bound, shall ever pray.

1. Radhaballav Modi, Asstt. Secy. 27-9-65.

2. Maganlal Kothari, Asstt. Secy. 27-9-65.

Ramanandi Das, President of the Union, 27-9-65.

Dwip Narayan Das, Secretary, 27-9-65.

Witnesses :

1. S. K Bhanja Chowdhury, Advocate, 27-9-65.

2. Anil Das Chowdhury, Advocate, 27-9-65.

P. BASU,

Judge, Sixth Industrial Tribunal.
27-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4383-I.R./IR/7L-9/65.—14th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1074-I.R./IR/7L-9/65, dated the 13th March 1965, the industrial dispute between Messrs. Ganges Manufacturing Co. Ltd., Bansberia, Hooghly, and their workmen represented by Bansberia Jute Mills Labour Union, Bansberia, Hooghly, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947(XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitteed to the State Government its award in the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Ganges Manufacturing Co. Ltd., Bansberia, Hooghly and their workmen represented by Bansberia Jute Mills Labour Union, Bansberia, Hooghly (G.O. No. 1074-IR, dated 13th March 1965). (VIII—53/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present :

Shri R. BHATTACHARYA, M.A. LL.B,
Judge, Fourth Industrial Tribunal.

For the workmen : Shri P. K. Sanyal, Advocate and Shri N. Roy, Advocate.

For the Company : Shri J. K. Ghosh, Advocate, Orr Dignam & Co.

The present industrial dispute between Messrs. Ganges Manufacturing Co. Ltd., Bansberia, Hooghly, and their workmen represented by Bansberia Jute Mills Labour Union, Bansberia, Hooghly, has been referred to this Tribunal for adjudication under section 10 of the Industrial Disputes Act by the Government of West Bengal, Labour Department, order No. 1074-I.R./IR/7L-9/65, dated 13th March 1965. The issue for decision is as follows :

> If the management is justified in calling workmen to work on Sunday which is weekly day of rest by giving them a day off in lieu thereof as at present? To what relief, if any, are the workmen entitled?

The parties appeared in this case and submitted their respective written statements. 13th September 1965 was fixed for hearing of the case but on that day both the parties filed petitions for adjournment of the hearing. That day I asked the parties to see if there was any chance for compromise especially in view of the war emergency in the country. Today was fixed for hearing.

Shri Sannyal on behalf of the union informs me that the workmen have decided not to proceed with the present dispute during this emergency period and they, of course, reserve their right to raise the present dispute in future. To this effect the workmen file a petition and pray for an award in terms thereof. A copy of the petition is served on the other side and Shri J. K. Ghosh, learned Advocate for the company, submits on behalf of his client that he has no objection to the prayer of the workmen and agrees that an award may be passed in terms of the petition filed by the workmen. On hearing the learned Advocates of both the sides it has become clear that the workmen like to give the highest production to the mill in view of the difficult days of the country when there is an aggression from outside. This attitude of the workmen is highly commendable. Consent or no consent from the side

of the company, the present circumstances demand that the prayer of the union should be allowed. However, in the present case Shri Sannyal and Shri Ghosh, Advocates of the Union and the Company respectively, agree that the petition filed by the union may be a part of the award.

I, therefore, pass an award in terms of the petition filed by the workmen today which shall form part thereof as Annexure 'A'.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal.
27-9-65.

By N. Roy, Advocate for, the Union.

ANNEXURE 'A'

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL.

Present :

Shri R. BHATTACHARYA, Judge,

In the matter of an industrial dispute

Between

Messrs. Ganges Manufacturing Co.

Versus

Their workmen represented by Bansberia Jute Mills Labour Union

And

In the matter of Government Order No. 1074-IR, dated 13th March 1965.

The humble petition of the workmen represented by Bansberia Jute Mills Labour Union :

Most respectfully sheweth :

1. That in view of the present war emergency the workmen do not want to proceed with the adjudication of the dispute referred to the Tribunal by the abovementioned Government order of reference.

2. That although the workmen do not want to proceed with the above matter now they reserve their right to raise the said dispute and to pursue the same if necessary after the war emergency is over.

Your petitioner, therefore, humbly pray that Your Honour may be pleased to dispose the above matter in terms of this petition.

Calcutta,
27th September 1965.

R. BHATTACHARYA, Judge.

Fourth Industrial Tribunal.
27-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4379-I.R./IR/11L-372/59.—14th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6812-I.R./IR/11L-372/59, dated the 10th December 1959, read with its corrigendum No. 1448-I.R./IR/11L-372/59, dated the 2nd April 1960, the industrial dispute between Messrs. Indian Tube Company (1953) Ltd. and Tata S. & L. Sales Ltd., 41 Chawringhee Road, Calcutta, and their workmen represented by Indian Tube Employees' Union, 35-B Wellington Street, Calcutta, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas on an appeal filed against the Award made by the said Fourth Industrial Tribunal on the said industrial dispute, the Hon'ble High Court, Calcutta, sent back the case on remand for rehearing of the said issue;

And whereas the said Fourth Industrial Tribunal adjudicated on the said issue and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Tube Company (1953) Ltd., and Tata S. and L. Sales Ltd., 41 Chowringhee Road, Calcutta, and their workmen represented by Indian Tube Employees' Union, 35-B Wellington Street, Calcutta. (Government Order No. 6812-I.R., dated 10th December 1959, Corrigendum No. 1448-I.R., dated 2nd April 1960). (VIII-198/59.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present:

Shri R. BHATTACHARYA, M.A. LL.B., Judge, Fourth Industrial Tribunal.

For the Union: Shri D. L. Sen Gupta, Advocate.
For the Company: Shri P. B. Ginwalla, Counsel, Shri J. K. Ghosh, Advocate, Orr Dignam & Co.

Originally the Government of West Bengal by its Labour Department, order No. 6812-I.R./IR/11L-372/59, dated 10th December 1959, sent the present reference under section 10 of the Industrial Disputes Act to this Tribunal for adjudication of the issue relating to additional bonus for the years ended 31st December 1957 and 31st December 1958. The parties were Messrs. Indian Tube Company (1953) Ltd. and Tata S. & L. Sales Ltd., 41 Chowringhee Road, Calcutta, and their workmen represented by the Indian Tube Employees' Union, 35-B Wellington Street, Calcutta. Subsequently, however, the Government of West Bengal by its Labour Department Corrigendum No. 1448-I.R./IR/11L-372/59, dated 2nd April 1960, for the issue mentioned in the original reference substituted the following issue:

Additional bonus for the years ended 31st December 1956, 31st December 1957 and 31st December 1958.

After service of notices the parties appeared and submitted their written statements. The Indian Tube Employees' Union (hereinafter described as the union) filed the written statement on 2nd January 1960. In short, the case of the union is that during the Indian Tube Company Limited was started in 1937 it used to manufacture tubes from imported skelp. The company had to suspend its operation for sometime and in 1946-47 it resumed its operation for a short time but then it was closed down for good. The Indian Tube Co. (1953) Limited is a different enterprise registered in 1954. At about the same time the Tata S. & L. Sales Private Ltd., was also formed to sell and distribute the tubes. The registered offices of Messrs. Stewarts & Lloyds of India Private Ltd., Messrs. Indian Tube Company (1953) Ltd. (hereinafter referred to as the Tube Company) and Messrs. Tata S. & L. Sales Private Ltd. (hereinafter described as the Sales Company) are all located at 41 Chowringhee Road, Calcutta-16. It has been alleged that all these three companies have the same person as their Managing Director, the same person as their Secretary and virtually the same person as their principal officer in the Head Office. It is also stated that many of the Directors are also common to these three companies. It is stated by the union that the clerical and the subordinate staffs of Messrs. Stewarts and Lloyds of India Private Ltd. used to do all clerical jobs of the Sales Company up to 31st December 1955 and those of the Tube Company up to 31st May 1956. Some of the clerical and subordinate staffs were transfered from the muster roll of the Stewarts & Lloyds of India Private Ltd. to that of the Sales Company with effect from 1st January 1956. These employees were again transferred from the muster roll of the Sales Company to that of the Tube Company with effect from 1st June 1956. The present dispute, according to the union, relates to these workmen who were transferred to the Tube Company. It has been stated by the union that these transfers were book transfers and not physical or bona fide transfers. Most of these employees continued to do the same job as they had been doing prior to their transfer. It is submitted in the written statement that most of the clerical and subordinate staffs have to do work of all these three companies though their names appear in the muster roll of this company or that paragraph 14 of the written statement the union has stated that the three companies ought to have pooled their profits of the years in question in order to ascertain bonus to which the workmen were entitled because it is not possible to ascertain and apportion the contribution of each individual workman concerned to the prosperity of each of these companies. According to union Messrs. Stewarts and Lloyds of India Private Ltd. paid to the workmen on its muster roll certain bonus. The Tube Company paid to the workmen on its muster roll some bonus but the Sales Office has not paid any bonus at all. The amount of bonus paid by the Stewarts & Lloyds of India Ltd. and those paid by the Tube Company were not same, and the union has stated that this was a case of discrimination. The union approached the management and demanded that the same quantum of bonus should be paid by the three companies but the demand was not paid heed to. Ultimately, however, the union approached the Government and as a result, the present reference has been sent to this Tribunal for decision. In the prayer portion the union has prayed for a direction to pay as bonus half of the basic earnings of the years 1956, 1957 and 1958. After the corrigendum the union has filed an additional written statement. In this written statement it has been stated that for the year 1956 the workmen are eligible to bonus from the Sales Company for the period from 1st January 1956 to 31st May 1956 and from the Tube Company for the period from 1st June 1956 to 31st December 1956. It has been stated that the companies are liable both individually and collectively to pay bonus as stated. In this subsequent written statement the previous written statement has been adopted.

In short, the case of the Tube Company and the Sales Company is that the reference is ultra vires and invalid and that the Tribunal has no jurisdiction to adjudicate upon the dispute in question. It has been stated that the Sales Company does not employ any workman at all and that no workman of that company is represented by the union. It is also stated that there cannot be a single industrial dispute between several employers and their respective workmen, if any, on issue or on claims for bonus for the years in question. It is also submitted that a dispute relating to bonus claimed from the combind profit of two or more companies is incapable of being an industrial dispute. According to the companies the financial year of the Tube Company is from the 1st of January to the 31st December in each year and that the financial year of the Sales Company is from 1st October to 30th September following. According to the companies, the Tube Company has no available surplus according to the Full Bench Formula for

payment of bonus. For maintaining industrial peace some ex-gratia amounts were paid to the workmen. In March 1933 the Indian Tube Co. Ltd. was started and in the year 1954 the name of the said company was changed to the Tata S. & L. Sales (Private) Ltd. This company under its former name owned and operated a plant at Shalimar in Howrah but the manufacturing activities of the company were however discontinued long ago and its activities became limited to purchasing and selling of goods of the same nature as it had previously manufactured. In respect of the financial years ending 30th September 1957 and 1958, the company's activities were confined to fulfilling outstanding contracts and/or importing and selling against licences which had already been obtained and which it was desired to utilise. The company's activities resulted in a trading loss in each of the years in question and there was no avilable surplus for payment of bonus. The Sales Company has no employees of its own and it entered into an agreement with the Tube Company under which the latter performed through its employees in terms of the agreement, works of clerical nature that required to be done for the Sales Company. In consideration of the Tube Company, undertaking to have such work performed for the Sales Company, the latter sold the goods to the Tube Company at cost, so that the trading profits that the Sales Company would otherwise have made was actually made by the Tube Company. Consequently the employees of the Tube Company who carried out the clerical works of the Sales Company were enable to share in the available surplus of profits attributable to such work when there was any such available surplus. It has been admitted from the side of the companies that Tube Company is an entirely different entity from the company formerly known as the Indian Tube Company Ltd., now known as the Sales Company after the change of name. It has been further admitted that the Stewarts and Lloyds India Private Ltd., the Tube Company and the Sales Company all have their registered offices at 41 Chowringhee Road, Calcutta, having the same person as their Managing Director or Direct-in-charge and the same person as their Assistant Secretary. It is denied that the three companies have the same persons as their principal officers except the Managing Director and the Assistant Secretary as already stated. It has been further stated that each of the companies has many Directors and only about two of them are common to all the companies. The companies have denied the allegations of discrimination mentioned by the union. It has been further denied by the company that the workmen have any right to claim any share in the profits either of the companies and it has been asserted that there was no available surplus of profits for payment of bonus.

The companies filed additional written statement after the corrigendum of the Government. They took objection to the jurisdiction of this Tribunal and challenged the maintainability of the reference on the ground mentioned in the original written statement. It has been further asserted that the corrigendum, dated 2nd April 1960, was invalid and ultra vires. It has been admitted by the companies that certain persons employed by the Sales Company from 1st January 1956 to 31st May 1956 became the employees of the Tube Company on 1st June 1956. It has been submitted that for the year ending 31st December 1956, the Tube Company paid a bonus to its workmen at Jamshedpur at the rate of one month's basic salary, in spite of the fact that there was no available surplus for payment of bonus. The Sales Company did not pay any bonus to its previous employees in respect of the year ended 30th September 1956 because it had ceased to have any employee at its Head Office when the financial year ended and the accounts were closed. The Tube Company, however, paid bonus to its employees at Calcutta who were previously employed by the Sales Company at the rate of 1½ months' basic salary in respect of its financial year ending 31st December 1956. The amount of bonus was larger than the amount of bonus paid to Jamshedpur workers because of the fact that the said employees had worked for a portion of the year for the Sales Company. Of course, no available surplues was there for payment of any bonus.

This reference was heard and decided by an award made by Shri K. K. Mitra, my predecessor in office, on 7th December 1960. The award was made in favour of the workmen and against that award the Tube Company filed a petition before the Hon'ble High Court under Article 226 of the Constitution. That matter was ultimately decided by Mr. Justice Sinha on September 20, 1961. Before the Hon'ble High Court the jurisdictional point and the question of merit were raised by the company. The Hon'ble Court on the question of calculation of bonus found that the decision was not correct and on that decision alone the award of the Tribunal was set aside and quashed for fresh decision of the reference by the Tribunal according to law. As the calculations were found wrong and the award was set aside, Mr. Justice Sinha did not think it necessary to go into the question of jurisdiction and all such points were left open for determination by the Tribunal. After the return of the records from the Hon'ble High Court, the company filed a petition for further evidence. At the time of hearing of that application the union submitted that it has no objection of further evidence but the relevency, propriety and usefulness of the evidence might be considered at the time of argument. The company adduced further evidence regarding the merits of the case and the hearing has ultimately been concluded.

At the very beginning of the argument Shri Ginwalla for the company raised several points of law challenging the jurisdiction of this Tribunal to decide this case and questioning the maintainability of the reference sent by the Government in the present form. The points are very interesting and require considerable attention.

The first point urged by Shri Ginwalla on behalf of the companies is that disputes between the employer and that employees in respect of seperate and distinct industries, business for enterprises, more than one cannot be referred to an Industrial Tribunal in one reference or case. Or in other words, Shri Ginwalla wanted to say that in one reference disputes between two employers or more

and their respective workmen cannot be consolidated into or treated as one industrial dispute. In order to appreciate the argument advanced by Shri Ginwalla it is necessary to ascertain the facts of the present case. In the reference before me, the parties to the dispute are "Messrs. Indian Tube Company (1953) Limited and Tata S. & L. Sales Limited', 41 Chowringhee Road, Calcutta and their workmen represented by India Tube Employees' Union, 25/B Wellington Street, Calcutta". From the reading of the written statement filed by the union, specially, the alligations made in paragraphs 4 and 8 it will be clear that according to the union the Tube Company and the Sales Company are entirely different and seperate business units having distinct legal entity. P.W.1 Shri S. C. Das is the only witness examined on the side of the Union. His evidence shows that originally he entered in the service of the Stewarts and Lloyds Company. He was however transferred to Messrs. Tata S. & L. Limited on 1st January 1956 and again his name was transferred to the Tube Company on 1st June 1956. Similarly all other workmen involved in the present reference were transferred to the Tube Company. The witness has stated that at present no register for the Tata S. & L. Private Limited as maintained. Considering the entire evidence of P.W. 1 with reference to exhibits A, A/1, B and B/1, there can be no doubt that the Tube Company and the Sales Company are two seperate and independent concerns and that the workmen though originally belonged to Messrs. Stewarts & Lloyds of India Private Ltd. were taken over by the Sales Company on 1st January 1956 and again on 1st June 1956 they were taken over by the Tube Company as their employees. On and from 1st January 1956 they ceased to be workmen of Messrs. Stewarts & Lloyds of India Private Limited and they became employees of the Sales Company. Similarly they became employees of the Tube Company exlusively from 1st June 1956. According to the pleading of the companies and the evidence of O.P.W. 1, Ashok Banerjee, the Sales Company had its workmen up to 31st May 1956. The selling agency of the Sales Company with the Indian Tube Company was terminated at about that time. To avoid the discharge of the redundant and surplus workmen of the Sales Company the Tube Company offered to take on their muster roll the workmen of the Sales Company. O.P.W. 1 has stated that the companies were completely separate and distinguishable. The evidence further shows that after the termination of the selling agency some amount of sales continued to be effected by the Sales Company regarding the products of the Tube Company, and these products were purchased from the Tube Company at selling prices in view of the fact that the Tube Company did the Sales Company's work free. In these circumstances no profit accrued to the Sales Company; but the sale profit accrued to the Tube Company and the staff of the Tube Company got corresponding benefit by the arrangement. According to evidence this much has been proved that the Sales Company and the Tube Company are distinct, that for the period from 1st January 1956 to 31st May 1956 the Sales Company had some employees and that from 1st June 1956 these workmen of the Sales Company became employees of the Tube Company having no connection with the Sales Company.

At the time of argument, it was submitted from the side of the union that the workmen whose names were recorded in the muster roll of the Tube Company did clerical work for the Sales Company as the employees of the latter, and consequently they are entitled to claim for bonus from the said company. I do not accept the contention of the union that these workmen were employees of the Sales Company after 1st June 1956. Even if, for the sake of argument, it is assumed that the workmen were employees of the Sales Company simply because they did some clerical work for the said company according to some agreement entered into by and between the Sales Company and the Tube Company, let us now see what the position would be according to law? It has been proved that the Sales Company and the Tube Company are distinct and separate concerns. According to the union the workmen in question are employees of the Tube Company and at the same time they claim to be employees of the Sales Company, a different business concern. Clearly, therefore, the workmen have two disputes regarding bonus—one with the Sales Company and another with the Tube Company.

Now, according to Shri Ginwalla, the question arises, whether two distinct disputes can be referred to the Tribunal in one reference case and whether two disputes between the employers of two different concerns and their respective employees can be consolidated and combind into one industrial dispute. The parties could not cite any case law on this point. This point appeared to be very important and interesting and as such, I have personally searched for case law but I could not find any. I have also spent much time and given my best and long consideration on this point and I believe that the contention raised by Shri Ginwalla has substance. The industrial dispute has been defined in section 2(k) of the Industrial Disputes Act. The word 'any' in the definition refers to nature or number of dispute. The word 'dispute or difference', 'employer', 'employers' and 'workmen mentioned in the said definition clearly indicate that they relate to 'an' or 'a' particular industry and not to different and distinch industries taken together. It would be preposterous to think that a dispute between employers of two different industries or one among workmen of several industries is an industrial dispute. Section 2(k) referred to above does not say that more than one dispute between the employer and the workmen in respect of different industries may constitute an industrial dispute. Industry has been defined in section 2(j) and it includes business, trade, etc., mentioned therein. Of course, several establishments, interdefendent and connected with each other under a common management may constitute an industry but in that case these establishments must not be entirely separate and distinct entities.

In connection with section 2(k) we should consider section 10 of the Industrial Disputes Act which says when and how reference of disputes to Boards, Courts or Tribunals is made. On a careful

reading of this section including several sub-sections, it will be clear that in cases industrial dispute or disputes in respect of an or a particular industry, the Government may refer the same to Boards, Courts or Tribunals but there is no indication. I have no hesitation to hold that dispute or industries may be sent under the same reference the Boards, Courts or Tribunals under section 10 of the Act. It was argued, of course, from the side of the union that sub-section 5 of section 10 empowers the Government to add any number of industries as parties in a particular reference and, therefore, if more than one industrial disputes relating to different industries are sent to the Tribunal in one particular reference impleading several industries as parties, there can be no objection in law. I am sorry, I cannot accept this contention. I have no hesitation to hold that dispute or disputes as mentioned in section 2(k) in respect of one industry can be referred to the Tribunal under section 10 of the Industrial Disputes Act. Of course, an industry, according to the Act, may include several inter-dependent and inter-connected and not entirely independent establishments as indicated earlier by me. There may be cases of industrial disputes touching a particular industry, the issue whereof is of such a nature that the decision of the same may affect other industries of the same nature and if the Government is of opinion that other industries may be interested in or affected by the decision the said industrial dispute, it may include in the reference the industries likely to be affected by the decision as parties. In the reference before me, no such case has been made out. The Tube Company is not interested in or affected by the decision regarding the bonus if payable by the Sales Company and vice-versa. The reason is that these two companies are separte and they have their own balance-sheet doing separate business. In this case, therefore, sub-section (5) of section 10 of the Industrial Disputes Act does not apply. It should be noted in this connection that at the very outset of the argument, after Shri Ginwalla had finished his argument, the union conceded that as the liability of the workmen with the same service conditions had been taken over by the Tube Company, the Union did not claim any bonus from the Sales Company. However, in the case before me, two distinct industrial disputes in respect of two distinct industries have been sent to this Tribunal in one reference for adjudication against the provision of law and this is wholly unwarranted. Again two disputes have been amalgamated or consolidated into one single industrial dispute which has become an illegality and absurdity. There is no provision of law for such consolidation. In the instant reference, in the very first line it is stated "whereas an industrial dispute exists" and throughout the body of the reference the word "dispute" has been clearly used in singular number. Moreover, the language of the reference shows that the dispute lies between the Tube Company and the Sales Company on the one hand and their workmen on the other. It has not been stated that the disputes are between the two companies and their respective workmen in these circumstances, it is clear that the Government sent only one dispute treating the two companies as one industry and the workmen as belonging to both. This is against the evidence and the law.

Connected with the foregoing point crops up another question. In this case admittedly the financial year of the Tube Company runs from the 1st of July to the 31st of December each year whereas the financial year of the Sales Company is from 1st October to 30th September following. Assuming that the two distinct industrial disputes of different industries have been properly consolidated into one dispute, will it be possible to determine the issue relating to the bonus for the years in question? The answer, I believe, must be in the negative. For the determination of the bonus, the accounts and the balance-sheets of the industry have got to be considered according to its financial year. The issue of bonus in the present reference relates clearly "for the years ended 31st December 1956, 31st December 1957 and 31st December 1958". In this case in the two different industries the financial years were different. The financial year of the Sales Company is from 1st October to 30th September of the following calander year. This Tribunal's jurisdiction has been created by the reference and it cannot go beyond the issue of reference. This Tribunal therefore cannot consider the question of bonus to the Sales Company.

The next pertinant question arises "Can this Tribunal split up one single consolidated dispute of two different industries mentioned jointly in the reference? My view is that inevitable answer would be "No". The Government has sent one single dispute by the reference and this Tribunal will be acting illegally and without jurisdiction if it splits up one dispute into two parts and determine one such part, leaving the decision of the other part as without jurisdiction. The reference of the Government should be taken as a whole and if any particular issue in question is found without jurisdiction, it should be left untouched. The Tribunal has no business or jurisdiction to split up the joint and consolidated parties or issues mentioned and change the character of the reference in question. In the present case, therefore, when this Tribunal has no jurisdiction to determine the bonus regarding the Sales Company having a financial year different from the one mentioned by the Government, the entire reference becomes bad and this Tribunal cannot determine the question of bonus in respect of the Tube Company alone by spliting up the parties and the issue under the reference.

Another point was raised by Shri Ginwalla from the side of the companies. It was contended that at the time when the bonus dispute was raised and the reference was made, the Sales Company had no workmen and the workmen in question had already been absorbed in the service of the Tube Company. In view of this fact there can be no industrial dispute. "Workman" has been defined in section 2(s) of the Industrial Disputes Act and according to this definition the workmen had ceased to be workmen of the Sales Company at the relevant time. There can be no industrial dispute relating to the Sales Company. Again as indicated earlier, if there is no industrial dispute regarding the Sales Company, the Tribunal cannot split up the reference and proceed to decide the question of bonus in respect of the Tube Company, one of the two industries mentioned jointly in the reference. That endeavour would be highly illegal. The

language of the reference clearly shows that the two industries taken jointly have been regarded as a single unit involved in one single dispute. This Tribunal cannot hold that the reference has two distinct industrial disputes for adjudication and take out for itself one such dispute and decide it holding that the other dispute is not an industrial dispute and that it has no jurisdiction to adjudicate on it.

Lastly, the corrigendum notification, dated 2nd April 1960, issued by the Government in this case has struck me. The companies challenged the validity of this notification in paragraph 2 of their additional written statement. In the original reference the issue was as follows:

"Additional bonus for the years ended 31st December 1957 and 31st December 1958". The corrigendum has been isued in the following words:

In the issue mentioned in the Government of West Bengal, Labour Department, order No. 6812-I.R./IR/11L-372/59, dated the 10th December 1959, for the words and figures "Additional bonus for the years ended 31st December 1957 and 31st December 1958" substitute the following:

"Additional bonus for the years ended 31st December 1956, 31st December 1957 and 31st December 1958".

The Government by this corrigendum wanted to add an additional issue for bonus for the year ended 31st December 1956 besides the bonus issue for the years mentioned in the original reference. The question is whether the Government had authority to add an issue in the original reference by a corrigendum notice. This is vertually modification or amendment of the original reference. Two authoritative decisions are to be noted in this connection. The first case is State of Bihar vs. D. N. Ganguly decided by the Supreme Court and reported in A.I.R. 1958, S.C. 1013. The other case is Kesoram Cotton Mills Ltd. vs. Second Labour Court decided by our Calcutta High Court. This case has been reported in A.I.R. 1963, Calcutta 348 The principles adopted in these cases make the position clear. The Industrial Disputes Act does not expressly confer any authority on the Government to cancel or supersede a reference under section 10 of the Act. The Government cannot also modify the original reference by a corrigendum notification for adding a fresh issue or for amending the original issue so as to insert some new issue or new dispute. If the Government wants that additional or fresh issue between the parties be adjudicated upon, it can easily make fresh or further reference to the Tribunal following the prescribed procedure under section 10 of the Industrial Disputes Act. Both the original and the subsequent reference can be heard and decided anologously by the Tribunal if they are sent to the same forum. The corrigendum notification should be validly resorted to only to correct or rectify an apparent mistake in the original reference. Section 21 of the General Clauses Act cannot be extended to the provision of section 10 of the Industrial Disputes Act. In the case, before me, therefore, the cirrigendum notification, dated 2nd April 1960, is invalid and without jurisdiction.

In view of my above findings, I hold that the original reference, dated 10th December 1959, and the corrigendum notification, dated 2nd April 1960, are invalid in law, and that this Tribunal has not jurisdiction to decide the present reference which is void and illegal. As I have found that this Tribunal has no jurisdiction to adjudicate upon the issue of the present reference and that the reference itself is ultra vires, I should not go into the merits of the case regarding available surplus and bonus calculation. Moreover if I come to any finding on merit, that may cause prejudice to either of the parties is future.

In the result, the present reference fails being illegal and without jurisdiction and the workmen shall get no relief in this case.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
27-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4378-I.R./IR/11L-404/64.—14th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6803-I.R./IR/11L-404/64, dated the 29th December 1964, the industrial dispute between Messrs. National Optical Co., 1 Gariahat Road, Calcutta-19, and their Head Office at 31 Mission Row Extension, Calcutta-13, and their workmen represented by the Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. National Optical Co., 1 Cariahat Road, Calcutta-19, and their Head Office at 31 Mission Row Extension, Calcutta-13, and their workmen represented by the Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27 (Case No. VIII—1 of 1965).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 6803-I.R./IR/11L-404/64, dated Calcutta, the 29th December 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. National Optical Co., and their Head Office and their workmen represented by the Optical Workers' Association for adjudication regarding the issues contained in the order of reference.

Issues

1. Grades and scales of pay.
2. Dearness allowance.
3. Gratuity for the period not covered by Provident Fund.
4. Whether the retrenchment of Shri S.C. Ghatak and Shri K. C. Das is justified? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. Four issues were referred to the Tribunal. There had been charter of demand and conciliation thereon without any success. Hence this reference.

This dispute is raised by the workmen of Messrs. National Optical Co., working in the Factory for manufacturing of frames at No. 1, Gariahat Road and their Head Office at 31 Mission Row Extension, where also grinding of lens is done. The Gariahat Road factory is originally known as M. K. Industries. It is manufacturing optical lens all along for a considerable number of years. The industry is a prosperous and flourishing one. It is a family business of Mehras. The wages paid to the workmen are very low even below the subsistence level. The workmen became members of the Optical Workers' Association. The Management is not pleased with the activities of the union. The union submitted a charter of demands on 12th August 1963 following which there was a bi-partite agreement on 23rd September 1963. The Union placed another charter of demands for the workmen of 31 Mission Row Extension. K. P. Mehra was the proprietor and recently his sons Shri A. K. Mehra and B. K. Mehra took over the management they disfavoured the union activities of the workmen and retrenched 7 or 8 workmen illegally including Shri K. C. Das and Shri S. C. Ghatak who were clerks in the Head Office. The union claims grades and scales of pay, dearness allowance and gratuity scheme for the workmen. The retrenchment of Sarbasri S. C. Ghatak and K. C. Das are also challenged by the union as unjustified.

The company filed written statement wherein they challenged the statement of the union that the company is a flourishing and prosperous one. It is a small manufacturing concern employing less than 50 workers in the two factories. There is keen competition in the market for manufacturing of optical frames and lens. Due to import restriction the industry is also adversely affected. The sale position of the company shows a steady decline. The company is earning lesser profit every year. The company pleads financial inability to bear the burden of any pay scale dearness allowance or gratuity scheme. The trading position does not justify it. Moreover the other industries in the Calcutta region do not have any scale, scheme of D.A. and gratuity.

On the issue of retrenchment the company stated that Sarbasri Ghatak and Das were found surplus owing to shortage of work in the company. The principle of last come first go was applied in the said retrenchment.

The workmen were tendered retrenchment compensation according to law but they refused to accept it.

Appearances of the parties is as follows:

For the Company: Shri S. B. Chakraborty, Industrial Relation Officer.

For the Union: Shri Hiralal Roy, Advocate.

Decision

Issue Nos. 1 and 2: There are four issues before me. I will take up the issues seriatim. Issue No. 1 is in respect of the union's claim for a regular grades and scales of workers in Optical Glass and Frame Manufacturing Industry. In paragraph 19 of the written statement the claim is embodied as follows:—

Senior clerks—Rs. 125—10—225—15—504

Junior clerks—Rs. 90—8—260

Durwans, Peons, etc.—Rs. 60—3—120

Mistries of various departments—Rs. 70—7—210. This is the pay structure categorywise. There are two important questions involved in introducing a grade and scale among the workmen of this company where there is none. The actual rates of wages are tabled in Ext. C. There are 33 names appear in this list. Difference rates of daily-rated workers and monthly-rated workers are shown. It will appear from P.W. 1 Shamsher Singh, an employee of this company, that the lowest wage paid to a workman in this company was Rs. 2-8-0 per day. Most of the workmen are daily-rated. There are just a few monthly-rated workers. There was no grade and scale in this company. The union has not placed before me any evidence whatsoever to prove that Optical Industry in the Calcutta Region has grade and scale in any of the undertaking. The question of industry-cum-region formula is of paramount consideration in introducing a grade and scale. The union should have produced evidence on the point that similar concerns of this industry in the Calcutta region had grade and scale for their workers, namely, operatives both for manufacturing of frames and for grinding of lens. In the absence of any such evidence I cannot introduce a grade and scale in this company which would put financial burden on this company which will be adversely affected. The selling price of articles have been produced by them. It would load to unhealthy competition in the industry as well as have repercussion upon other companies leading to unrest in the field of labour.

There is another point to be considered whether the company has financial capacity to have the burden of a grade and scale. The Union did not give me any calculation to show what would be the

extent of burden upon the company if scales and grades are introduced as prayed for. The company filed an audited balance-sheet for the year ending 31st March 1964. It shows a net profit of Rs. 4,734. A profit of Rs. 4,734 will not satisfy the need of the Union in this respect. Burden of grade and scale would far exceed the sum of Rs. 4,734. Moreover the capital should gave a share of the profits. Recently there had been import restrictions which adversely affected the industry. The company would not be in a position finally to shoulder the burden of a grade and scale as claimed by the union. The claim for grade and scale is therefore nagatived on the above two considerations alone.

Next I turn to Issue No. 2. The company has no separate scheme of D.A. Obviously the wages include dearness allowance according to the company. The claim of dearness allowance as made by the Union is fantastic having regard to the financial position of the company. The Union claims Rs. 50 and Rs. 75 as rates of dearness allowance on ad-hoc basis. This, the industry can hardly pay. It is again the duty of the Union to prove that separate dearness allowance are paid to the workmen of this industry on the basic principle of region-cum-industry. No evidence on that line has been brought before me. It is significant to note that the company had entered into a bi-partite agreement from time to time. It had been paying some increment upon the consolidated wages for several years. The last agreement was with the then proprietor Shri K. P. Mehra and the Union. It was a tri-partite agreement. It is Ext. 4, dated 16th August 1960. The workmen were given increment of 4 annas for one year and 2 annas for the next year. Full time monthly-rated workers were given increment of Rs. 6-8-0 to their consolidated monthly wages for the year and of Rs. 3-4-0 for the next year. It will appear from the chart Ext. C that increment had been given up to 1963. In 1964 and 1965 there was no increment to the workmen. In that context the learned representative of the union claims that some increments should be given to the workmen in the form of D.A. in view of the fact that the living index is going high every day. It is undisputed that the cost of living index had a sharp rise during the last two years and the workmen who had been getting some increments every year according to the bi-partite agreement are adversely affected by the cost of living index. In order to mitigate the condition of the workers, I am inclined to grant one increment of 4 annas to the daily-rated workers and consolidated increment of Rs. 5 per month to the monthly-rated workers. This is not a relief by way of dearness allowance but this is a relief which is granted in answer to issue No. 1, i.e., Unions claim of grade and scale. In this connection I may add that the financial burden of this increment will not be very much on the company to shoulder it. The evidence is that there are 45 workers in all. The financial burden per day would not exceed Rs. 10, i.e., Rs. 300 per month. A total burden would not in any event exceed Rs. 3,600. This is a burden which the company can bear. It will have effect from 1st of September 1965. My answer to issue Nos. 1 and 2 accordingly is that the claim of the Union for grade and scale stands dismissed but all the workers would have an increase in their daily wages of 4 annas per day with effect from 1st September 1965 and the monthly-rated at Rs. 5 with effect from the same date. Claim for separate D.A. is disallowed.

Issue No. 3: It raises a claim for gratuity scheme. The scheme of gratuity is judged on the same principle of region-cum-industry. There is no evidence before me to prove that other optical workers of the Calcutta Region have any scheme of gratuity. Gratuity is a long-term matter like grades and scales. The perspective of the industry must be very sound and the financial condition very secured before any such claim can be entertained. The claim for gratuity for the period not covered by Provident Fund is not justified.

Issue No. 4: It raises the question of retrenchment of two workmen, namely, Ghatak and Das. Those two workmen gave evidence before me. P.W. 2 is Shri S. C. Ghatak and P.W. 3 is Shri K. C. Das. Their services have been retrenched. The retrenchment notices are Exts. 3 and 3(a). Other workmen were also retrenched along with them. They did not raise any dispute. There is no evidence that Sarbasri Ghatak and Das had been singled out for victimisation. The retrenchment cannot be said to be by way of victimisation of the two workmen. The management has no special grudge against them. It is not also a case of unfair labour practice. The question of justification of the retrenchment is however before me and the retrenchment is challenged as mala fide. The retrenchment notice runs thus:

> "The undersigned deeply regrets that he is unable to utilise your services further due to slackness in business. Kindly collect your dues on the 3rd of this month at this office."

Now let us see if the slackness stated in the letter is a fact. Retrenchment has been defined in section 2, clause (00). Retrenchment means the termination by the employer of the service of a workman for any reason whatsoever, otherwise than as a punishment inflicted by way of disciplinary action, but does not include..... If therefore the termination was for slackness in business and not by way of punishment, it is a proper retrenchment. I will now look into the records of the company to see if there is slackness in the business. One of the partners Shri B. K. Mehra gave evidence before me. He is O.P.W. 1. He has proved certain records as well. Exts. A is a compilation of figure from the company's records duly certified by B. Mehra. The comparative sale figure and figure of net profit is shown. There is a steady fall in the sale figure. From 3,15,000 it came down to Rs. 1,72,000, the profits were 18,000 in 1958-59, it came down to Rs. 4,000 and odd in 1963-64. Those figures show a steady decline in business. Ext. A(1) is a comparative chart of salary, wages and expenses. The wages account shows doubling up during the last 7 years. The expense also shows an upward trend. Ext. B will show that the import license shows a steady and sharp decline. The audited balance-sheet for the last financial year of the company shows a profit of Rs. 4,000 and odd. The

overall picture accordingly is one of decline. Slackness may be presumed from the proved facts. Moreover Shri Mehra stated in his evidence that he and his brother took over the management and both the brothers are working themselves in the factory. B. Mehra is looking to the technical side, he having gathered technical knowledge in Germany for some years. His brother is looking into the accounts. That is unchallenged testimony. Ghatak was working in the Sales Department while Das was working in the process of grinding of lens. It is the evidence of Shri Mehra that he himself is looking the work which was done by Shri Das, namely, work of checking of lens and that he is also working in place of Ghatak in checking invoices. The necessity of Das and Ghatak in their respective positions came to an end. Having regard to the slackness in the business as proved from the records and having regard to the fact that B. K. Mehra who is a young man trained in Germany is looking after the checking of lens in place of Shri Das and is also looking the invoices which was the work of Ghatak. Both the employees became surplus and their services were no longer required. They were accordingly retrenched. The retrenchment is justified in that sense. It is significant to note that retrenchment compensation had been offered to both the workmen under section 25F of the Industrial Disputes Act. One month's wages had been offered in lieu of notice and the workmen were offered at the time of retrenchment compensation equivalent to 15 days average pay for every completed year of service. This is admitted by Shri Das in his evidence and Shri Ghatak does not deny it.

The learned representative of the union asked me to hold the retrenchment as illegal on the ground that the notice of retrenchment was not issued in terms of rule 77 of the rules framed under the Industrial Disputes Act and further that the notice was in form 'P' as prescribed in rule 77. It must be conceded that the notice was not in form 'P' and there is no evidence that the copy of the notice had been sent to the Labour Commissioner. Rule 77 enjoins that when an employer retrenches any workman with minimum effect by paying him wages in lieu of notice (as in this case) such employer shall immediately after such retrenchment, give notice thereto to the Labour Commissioner and to the Conciliation Officer concerned in form 'P'. It seems that this mandatory provision was not complied with. Now the question is whether for this defect I can hold that the retrenchment was not justified. In this connection I may point out that rule 79 lays down the penalty for any breach of these Rules. Breach is punishment with fine not exceeding Rs. 50. These are no doubt mandatory provision but if the employer violated the same they are liable for breaching and punishable with fine but that would not be a ground for holding that the retrenchment itself was not justified. It is a matter of form and does not touch the merits of retrenchment this way or that. I hold in the case that the retrenchment of Shri Ghatak and Shri K. C. Das is justified. They are not entitled to any relief in this case.

This is my award. The operative portion of the award is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
23-8-1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4381-I.R./IR/8L-12/65.—14th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1485-I.R./IR/8L-12/65, dated the 23rd April 1965, the industrial dispute between Messrs. Jayma Durga Hosiery, 3A Neogi Lane, Calcutta-5, and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. Joyma Durga Hosiery, 3A Neogi Lane, Calcutta-5 and their workmen represented by Hosiery Workingmen's Union, 66 Sovabazar Street, Calcutta-5. (Case No VIII-88/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-Law, Judge.

For the Company : Shri B. K. Mukherji, Advocate.

For the Union : Shri Nanda Dulal Srimani, Advocate.

AWARD

The Government of West Bengal, by order No. 1485-I.R./IR/8L-12/65, dated 23rd April 1965, had referred the following Industrial Dispute between Messrs. Joyma Durga Hosiery, and their workmen to this Tribunal for adjudication.

Issue

Whether termination of service of Shri Chandrika Prosad Shaw is justified? To what relief, if any, is he entitled?

After the service of notice the employer at first filed the written statement on 15th May 1965 and thereafter on 13th September 1965 had filed an additional written statement. In reply to the first written statement filed by the employer the Union had put in the written statement on 6th July 1965. As the matter has been settled it is not necessary to state in great detail the allegations in these written statements. The substantial allegation in the first written statement of the employer is that the workmen concerned had worked temporarily from time to time on a monthly salary of Rs. 70 and that as he was attacked with Beriberi, he was unable to work and his service was dispensed with on 13th Bhadra, 1371 B.S. In the additional written statement it has been alleged, inter alia, that the dispute is not an Industrial dispute inasmuch as the workers do not own any allegiance to the Hosiery Workingmen's Union, and that before the Labour Officer Shri S. Ghosh, the employer explained the circumstances under which the service of Shri Shaw was dispensed with. In the written statement filed on behalf of the workmen it has been alleged inter alia, that the employer employs about 12 workmen, that Shri Shaw was appointed in the month of May 1963 and that his service was verbally terminated on 19th September 1964 without showing any reason or serving any notice. It is further alleged that a representation was made by the Joint Secretary of the Union on 23rd September 1964, claiming for reinstatement of Shri Shaw, that a copy was sent to the Labour Commissioner, West Bengal and that the conciliation proceeding held on 10th November 1964, 16th November 1964, 27th November 1964 and 2nd January 1965 proved abortive due to the adament and uncompromising attitude of the employer. The Union prayed for reinstatement of Shri Shaw with all back wages.

The case was taken up for hearing on 25th September 1965 and the evidence of P. W. I Shri Hari Pada Kundu who is the employer was recorded and certain documents had been marked as exhibits on both sides. Today the parties had filed a joint petition of compromise. It would appear that the management had agreed to reinstate Shri Shaw with effect from 1st Kartick 1372 B. S., corresponding to 18th October 1965. It further appears that the management had agreed to give one month's wages to Shri Shaw. The receipt showing payment of Rs. 70 was shown to me by the learned Advocates. I consider the terms of settlement to be bona fide, fair and legal and am of opinion that the terms should be given effect to. I therefore pass a "no dispute" award making the petition of settlement and annexure hereto.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
27-9-65.

ANNEXURE

Before the Sixth Industrial Tribunal, West Bengal, Calcutta.

Present: Shri P. BASU, Bar-at-Law, Judge.

In the matter of an industrial dispute

Between

Messrs. Joyma Durga Hosiery,
3A Neogi Lane, Calcutta-5

And

Their workmen, represented by Hosiery Workingmen's Union, Sovabazar Street, Calcutta-5

And

In the matter of G.O. No. 1485-IR, dated the 23rd April 1965.

The humble joint petition of compromise of the parties abovenamed—

Most respectfully sheweth:

1. That the aforesaid industrial disputes pending before your honour are settled on the following terms and conditions:—

(a) That it is agreed that the management will reinstate Shri Chandrika Prosad Shaw, the worker concerned in the present dispute with effect from the 1st Kartick 1372 B.S. (18th October 1965).

(b) That in consideration of the period of his unemployment till the date of reinstatement the management shall pay one month's wages to Shri Shaw today. He will, however, be entitled to get his dues, as earned wages, if any, from the management as early as possible. He shall not have any other dues or claims for this period of unemployment.

Under the circumstances, the parties to the dispute humbly prays that Your Honour would graciously be pleased to pass an award in terms of the said compromise.

And for this your petitioner, as in duty bound, shall ever pray.

Filed by:

For the employer.
1. Hari Pada Kundu.
2. B. K. Mukherjee, Advocate,
27-9-65.

Advocate for the employer.

For the workmen.
1. Santi R. Roy, Jt. Secretary,
Hosiery Workingmen's Union,
66 Sovabazar St., Calcutta-5.
2. Chandrika Prosad Shaw.
3. Nanda Dulal Srimani.
27-9-65.

Advocate for the workmen.

P. BASU, Judge,
Sixth Industrial Tribunal,
27-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4341-I.R./IR/10L-149(A)/64.—12th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in list I of the said order and representetd by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Gama Chowdhury, a workman of Messrs. Holman-Climax Manufacturing Co., Titaghur, 24-Parganas, one of the companies involved in the said disputes, of the said company made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Gama Chowdhury of Babu's Qr., P.O. Titaghur, 24-Parganas, against Messrs. Holman-Climax Manufacturing Co., Titaghur, 24-Parganas. (Case No. 93/65, u/s 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Gama Chowdhury complaining of alleged illegal and wrongful termination of his service by the Company opposite party by way of punishment on 16th July 1965 during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962, and in contravention of the relevant provisions of section 33, Industrial Disputes Act. He has claimed, inter alia, reinstatement to service with back wages.

Notice of the application was issued to the Company O.P. fixing 23rd September 1965 for appearance and filing its written statement. The notice was duly served and the Company appeared on that date and filed its written statement. On the same date, the applicant workman filed a petition praying for permitting him to withdraw his application for the reasons stated in the petition. On that date too, he also filed an authority in favour of Shri N. Mukherji, Advocate. The Company's representative was also present on that date. I heard the workman himself, who was personally present and his Advocate and also the Company's representative.

I am satisfied after hearing the workman and his Advocate that his petition for withdrawing the application under section 33A, Industrial Disputes Act, is bona fide. As the applicant himself wants to withdraw his application, his prayer should be allowed and the case should be disposed of accordingly.

In the result, I allow the applicant to withdraw his application under section 33A, Industrial Disputes Act and dispose of the case as withdrawn.

This is my award.

S. K. RAY, Judge,

S. K. RAY, Judge,
Seventh Industrial Tribunal.
25-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4431-I.R./IR/10L-61/65.—16th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1553-I.R./IR/10L-61/65, dated the 29th April 1965, the industrial dispute between Messrs. Industrial Equipments (P) Ltd., 32 Deshpran Sashmal Road, Calcutta-33, and their workmen represented by the Industrial Equipments Workers' Union, 19/2 Russa Road, South, 3rd Lane, Calcutta-33, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Industrial Equipments (P) Ltd., 32 Deshpran Sashmal Road, Calcutta-33, and their workmen represented by the Industrial Equipments Workers' Union, 19/2 Russa Road, South, 3rd Lane, Calcutta-33. (VIII-100/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

The present industrial dispute between Messrs. ndustrial Equipments (P) Ltd., 32 Despran ashmal Road, Calcutta-33, and their workmen presented by the Industrial Equipments orkers' Union, 19/2 Russa Road, South, 3rd ane, Calcutta-33, arises out of Government of est Bengal, Labour Department, order o. 1553-I.R./IR/10L-61/65, dated 29th April 65. The issues for adjudication run as follows:

1. Permanency of workmen named in the attached list No. 1.

2. Is the retrenchment of workmen named in the attached list No. 2 justified? To what relief, if any, are they entitled?

After due notices the parties appeared in this se and filed their respective written statements. h October 1965 was fixed for filing documents the parties. In the meantime the parties ne to an amicable settlement and an application this effect was filed yesterday by the parties. ith it was attached the memorandum of settlent. I have considered the facts and circumsces of this case and the terms of settlement. I satisfied that the settlement is reasonable, untary, legal and valid. As prayed for by the ties, the present dispute is disposed of in terms the memorandum of settlement filed. The ition filed by the parties shall be marked nexure "A" and the memorandum of settlement ll be marked Annexure "B" to this award. ies No. 1 and lists of workmen mentioned in issues are marked Annexures "C" and "D" pectively to this award.

tated and corrected by me.

BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
29-9-65.

ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

he matter of Government of West Bengal, Labour Department, order No. 1553-I.R./IR/10L-61/65 of 29th April 1965

And

ne matter of an industrial dispute

Between

rs. Industrial Equipments Private Limited, Deshpran Sashmal Road, Calcutta-33

And

r workmen represented by the Industrial Equipments Workers' Union, 19/2 Russa Road (South), 3rd Lane, Calcutta-33

The humble joint petition of the Company and Union abovenamed most respectfully sheweth—

1. That the petitioners Company and Union have amicably settled the dispute out of court which is pending for adjudication.

2. That the terms of settlement, dated 27th September 1965, is annexed herewith.

3. The petitioners submit that there is no dispute in view of the settlement.

It is most humbly prayed that Your Honour would be graciously be pleased to make an award in terms of settlement and for this act of kindness the petitioners shall ever pray.

Lenin Roy,

Advocate for the Company.

Pannalal Dutta,
President, Industrial Equipment Workers' Union.
28-9-65

R. BHATTACHARYA,

Judge,
Fourth Industrial Tribunal.
29-9-65.

ANNEXURE "B"

MEMORANDUM OF SETTLEMENT

Name of the parties: Employers: Industrial Equipments Pvt. Ltd., represented by Shri B. N. Chakraborty, the Managing Director and their workmen represented by Industrial Equipments Workers' Union.

Short recital of the dispute: The Government of West Bengal, Labour Department, referred a dispute by its order No. 1553-I.R./IR/10L-61/65, dated 29th April 1965, to the Fourth Industrial Tribunal to adjudicate on two issues namely:

1. Permanency of workmen named in the attached list No. 1.

2. Is the retrenchment of workmen named in the attached list No. 2 justified? To what relief, in any, are they entitled?

Terms of settlement: (1) That the bulk of the workmen whose names appear in lists Nos. 1 and 2 which the union submitted before the Tribunal in a Reference No. 1553-I.R./IR/10L-61/65 of 29th April 1965 are already in the regular employment of the company (a list of those persons is appended below).

(2) That the workmen whose names appear in the list appended hereto will be taken in regular employment of the Company as from 4th October 1965 and such workmen will be eligible to become a member of the P.F. after completion of 240 days commencing from 4th October 1965.

(3) The management assures that the workmen referred to in paragraphs 1 and 2 will not be retrenched on flimsy ground.

(4) It is further agreed that the workmen mentioned in this will be issued a letter of appointment.

List of workers referred to in paragraph No. 1

1. Gobinda Dey (14).
2. Nanigopal Karmakar (28).
3. Ramen Deb (30).
4. Aloke Sarkar (32).
5. Ranajit Mal (38).
6. Baijnath Singh (40).
7. Latto Shaw (42).
8. Swapan Banerjee (48).
9. Madhusudan Mondal (54).
10. Kartick Shaw (62).
11. Santi Ghosh (68).
12. Benimadhab Dev (70).
13. Sankar Chakraborty (23).
14. Mahadeb Shaw (33).
15. Sunil Ghosh (37).
16. Lakhandeo Shingh (39).
17. Indrasan Jadav (47).
18. Brindabon Basack (51).
19. Biswanath Singh (53).
20. Kajal Chakraborty (59).
21. Babujan Naskar (61).

List of workers referred to in paragraph No. 2

1. Dipak Naskar (3).
2. Brojokishor Mondal (7).
3. Panchanan Bhattacharjee (17).
4. Subodh Mondal (29).
5. Niranjan Moudal (43).
6. Gobinda Shadhukhan (63).
7. Gobinda Nath (65).
8. Swaminath Roy (69).
9. Dulal Kunti (34).
10. Adhir Sardar (58).

In view of above it is agreed between the parties issues (1) and (2) mentioned above which is pending for adjudication is settled and there is no dispute.

Representative of the
Industrial Equipments
Workers' Union:

Pannalal Dutta
President,
Industrial Equipments
Workers' Union.
28-9-65.

...

Representative of the Company:
For Industrial Equipment Pvt. Ltd

B. N. Chakraborty.
Managing Director.

R. BHATTACHARYA.
Judge,
Fourth Industrial Tribunal.
29-9-65.

ANNEXURE "C"

List of workmen

1. Bankim Halder.
2. Tarun Guha.
3. Dipak Naskar.
4. Bideshi Roy.
5. Prasanta Mondal.
6. Prakash Mondal.
7. Brojo Kishore Mondal.
8. Asoke Patra.
9. Kalipada Das.
10. Sri Ram Jadav.
11. Sambhu Lal Chatterjee.
12. Ram Janam Singh.
13. Gunadhar Rana.
14. Govinda Dey.
15. Sushil Mondal.
16. Adhir Biswas.
17. Panchanan Bhattacharjee.
18. Nalini Mondal.
19. Biswanath Mondal.
20. Bijan Sen.
21. Arun Naskar.
22. Kartick Naskar.
23. Sankar Chakraborty.
24. Paresh Chandra Pramanik.
25. Samir Kumar Patra.
26. Sankar.
27. Mathur Mahato.
28. Nani Gopal Karmakar.
29. Subodh Mondal.
30. Ramendra Narayan Dev.
31. Santosh Bhandari.
32. Alok Sarkar.
33. Mahadev Shaw.
34. Dulal Kuthi.
35. Haran Naskar.
36. Nirmal Mal.
37. Sunil Kumar Ghosh.
38. Ranjit Mal.
39. Rakhan Deo Singh.
40. Baijnath Singh.
41. Parimal Banerjee.
42. Lattoo Shaw.
43. Niranjan Mondal.
44. Bikram Mondal.
45. Kanak Biswas.
46. Badan Singh.
47. Indrasan Jadav.
48. Swapan Banerjee.
49. Biren Mukherjee.
50. Monoranjan Das.
51. Brindaban Basak.
52. Kisan Singh.
53. Biswanath Singh.
54. Madhusudhan Mondal.
55. Banamali Saha.
56. Mihir Bhattacherjee.
57. Sathi Singh.
58. Adhir Sarder.
59. Kajal Chakravarty.
60. Paresh Ghosh.
61. Babujan Naskar.
62. Kartick Shaw.
63. Govinda Sadhukhan.
64. Kanailal Kayal.
65. Govinda Nath.
66. Arun Ghosh.
67. Manick Paul.
68. Santi Ghosh.
69. Swami Roy.
70. Benimadhab Dey.

R. BHATTACHARYA, Judge
Fourth Industrial Tribunal
29-9-65

ANNEXURE "B"

List of workmen

1. Bankim Halder.
2. Tarun Guha.
3. Dipak Naskar.
4. Bideshi Roy.
5. Prasanta Mondal.
6. Prokash Mondal.
7. Brojo Kishore Mondal.
8. Asoke Patra.
9. Kalipada Das.
10. Sri Ram Jadav.
11. Sombhu Lal Chatterjee.
12. Ram Janam Singh.
13. Gunadhar Rana.
14. Govido Dey.
15. Sushil Mondal.
16. Adhir Biswas.
17. Panchanan Bhattacharjee.
18. Nalini Mondal.
19. Biswanath Mondal.
20. Bijan Sen.
21. Arun Naskar.
22. Kartick Naskar.
23. Sonkar Chakravarty.
24. Paresh Chandra Pramanik.
25. Samir Kumar Patra.
26. Sankar.
27. Mothur Mahato.
28. Nani Gopal Karmakar.
29. Subodh Mondal.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
29-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4492-I.R./IR/11L-231/64.—19th October 1965.—Whereas under the Government of West Bengal, Labour Department, orders No. 1356-I.R./IR/11L-214/62, dated the 28th March 1963 and No. 1539-I.R./IR/11L-214/62, dated the 18th April 1964, the industrial disputes between Messrs. Scientific Indian Glass Company Ltd., 98 Cristopher Road, Calcutta and their workmen represented by Scientific Indian Glass Mazdoor Sabha, 104 Cristopher Road, Calcutta, regarding the issues mentioned in the said orders being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of two industrial disputes between Messrs. Scientific Indian Glass Co. Ltd., 98 Cristopher Road, Calcutta and their workmen represented by Scientific Indian Glass Mazdoor Sabha, 104 Cristopher Road, Calcutta. (Cases Nos. VIII-75/63 and VIII 106/64).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union : Shri D. L. Sen Gupta, Advocate with Shri M. M. Saha, Advocate.

For the Company : Shri P. K. Sen Gupta, Director of the Company with Shri B. Sircar, Advocate and Shri Prasanta Kumar Sen Gupta, Assistant of the Company.

AWARD

By order No. 1356-I.R./IR/11L-214/62, dated the 28th March 1963, and by order No. 1539-I.R./IR/11L-214/62, dated the 18th April 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the two industrial disputes existing between Messrs. Scientific Indian Glass Company Ltd., 98 Cristopher Road Calcutta and their workmen represented by Scientific Indian Glass Mazdoor Sabha, 104 Cristopher Road, Calcutta, regarding the matters specified in the schedules, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue in case No. VIII-75/63

What should be the minimum basic pay and dearness allowance of the Blowers?

Issue in case No. VIII-106/64

1. Scales and grades of pay.
2. Dearness allowance.

These are two references under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in their Labour Department, for adjudication of some industrial disputes existing between Messrs. Scientific Indian Glass Co. Ltd., 98 Cristopher Road, Calcutta (hereinafter be referred to as the company) and their workmen of different categories represented by Scientific Indian Glass Mazdoor Sabha 104 Cristopher Road, Calcutta (hereinafter be referred to as the union).

These two references have been tried analogously on the prayer of the parties and also for the sake of convenience inasmuch as not only the parties are the same but also some common documents have been relied upon.

After receipt of the references notices were duly served upon both the parties. In the earlier case the union took several adjournments before filing the statement of the case but in the later one it was done promptly after appearance. The company filed written statements in both the cases.

The Union's common case is that there are about 500 workmen employed by the company and although it is a highly prosperous concern it does not pay proper and adequate wages to its workmen. Workmen are subjected to strenuous work of special nature which involves great risk to their lives and they are also exposed to various occupational diseases. Previously the company used to grant some special benefits and amenities to the workmen in consideration of their hard work but subsequently those benefits were withdrawn by the company. The workmen have not only been deprived of the benefits and amenities so long enjoyed by them but also their workload was increased by nearly 45 per cent. in 1958 without any adequate compensation for the extra production. The company did all these to the serious prejudice of the workmen in collusion with the then puppet union known as Sigcol Sramik Union. The workmen got rid of that union and formed the present union on 19th January 1961. Since then the present union has made agitation for the legitimate demands of the workmen who are not being paid adequate wages and D.A. The existing wages and D.A. are extremely meagre. The company has been regularly making profit for the last 10 years and is in a position to pay reasonable wages and D.A. to the workmen. But in spite of demands the company is doing nothing of the kind and hence the references for adjudication.

The company's case in the written statement is that it does not employ 500 workmen but the number may vary between 390 to 400. It has denied the union's allegation that the workmen invariably suffer from various occupational diseases in view of the peculiar nature of the work which involves great risk and suffering. It has further denied the alleged stopping of certain benefits and facilities enjoyed by the workmen previously. It has not admitted the allegation that the company increased the workload of the workmen without additional renumeration or that it took some steps prejudicial to the interest of the workmen in collusion with the then existing union. The company's case is that at the instance of the previous union some disputes were previously referred to tribunals and two awards were given, one in 1948 and the other in 1955, but the high hopes given by the union to the workmen did not materialise in the awards. So, the present union has cropped up with big promises to the workmen but in view of the financial position of the company and also in consideration of the existing wages and D.A., there will be no justification for revision or refixation and as such union's claim should be rejected.

Decision

The union demands in one case, fixation of minimum basic pay and D.A. of the blowers and in the others, scales and grades of pay and D.A. for all other categories of workmen entitled to claim relief under the Industrial Disputes Act. The company pleads previous adjudication on the points by tribunals in 1948 and in 1955, and without termination of the awards and without proving change of circumstances since the previous awards the union is not entitled to claim refixation of wages and D.A. Admittedly there are two previous awards, one was given by Shri M. C. Banerji on 18th May 1948 and the other by Shri M. N. Gan that was published in the Calcutta Gazette, dated 27th January 1955. Both the tribunals adjudicated upon the issues on basic wages and D. A. along with some other issues. It was awarded by Shri M. C. Banerji that the minimum basic pay for an employee of this company shall be Rs. 25 per month and each employee shall also get a cash D.A. of Rs. 22 per month. In the subsequent award of Shri Gan the basic wage was increased from Rs. 25 to Rs. 27.50 and D. A. from Rs. 22 to Rs. 22.50 i.e. he gave an overall increase of Rs. 3 per month per head. It is admitted at the time of hearing that the previous awards and agreements have duly been terminated by notice as required. It is also admitted by the company that the union served on the company a charter of demands in 1961 (Ext. A/1 is copy of the charter of demands), in which the workmen have claimed revised grades and scales of pay and wages and also D.A. This notice itself is also an implied termination of the previous awards. Shortly after the submission of the charter of demands by the union the company voluntarily agreed to increase the total emoluments of the workmen by Rs. 7 per month. The company's witness No. 5 Shri Prasanta Kumar Sen who was in service of the company for 10 years up to March 1965 has deposed that the company granted an ad hoc increment of Rs. 7 per month to all workers with effect from the month of June 1962. That amount of Rs. 7 was divided into two equal parts of Rs. 3.50 as basic pay and Rs. 3.50 as D.A. In that year the company also introduced a scheme of production bonus. This fact in a way speaks of the company's admission of the change of circumstances since the last fixation of wages and D.A. by a tribunal in 1955. It is well-settled by the Hon'ble Supreme Court in the case of Burn and Co. Ltd., and their workmen reported in 15 F.J.R. (1958-59) page 333 that where the scales of pay had been fixed by previous adjudication or agreement and compares favourably with other concerns unless there is a finding that since the previous award, circumstances had so altered as to make the existing scales of pay and grades unreasonable or inadequate, any revision of scales will not be warranted. It was also held in that case that increase of D.A. to meet increased cost of living will, however, be justified. In the instant case, I have already observed that since the last adjudication in 1955 the company found justification for increasing the total emoluments of its employees by Rs. 7 per month. The company went further to introduce the scheme of production bonus. So, the very fact of the company's voluntarily increasing the total emoluments of the workmen shortly after the charter of demands was served upon the company by its

workmen goes to show the company's admission of the altered circumstances since the last adjudication in 1955. The last adjudication on the point was made in the year 1955 i.e. about 10 years back. This long period since the last adjudication is also a good ground for revision of rates of wages and D.A. It is, of course, of common knowledge that the prices of essential commodities have risen considerably and the cost of living has gone up. The union has supplied a chart from the Deputy Labour Commissioner, Government of West Bengal. It will appear from the chart that the cost of living index figures for working-class in Calcutta in 1955 was 333 and rose to 480 in 1964. So, there has been an increase of 147 points. It was awarded by the Third Major Engineering Tribunal in 1948 that for every 5 points rise, the D.A. should be increased at least by Rs. 28. But contended on behalf of the union that the D.A. should be increased at least by Rs. 28. But that was an award in respect of Engineering industry which is no way similar to the present class industry. But this much is clear that what was the D.A. awarded in 1955 is no longer adequate to neutralise the increased cost of living. The undisputed increase cost of living will undoubtedly justify an increase of D.A. But the extent of the increase of D.A. is to be considered in the light of the financial ability of the company to bear the increase. Similarly also the revision of the pay scales for the better can be possible only when it is found that the company has the capacity to bear the wage increase. Therefore, the company's financial position is an important factor in the matter of revision of pay scales and rates of D.A. It is only in the case of bare subsistence or minimum wage the company's financial position is of no consideration because every worker has got to be paid the bare subsistence or minimum wage irrespective of the capacity of the industry to pay. If an industry is unable to pay to its workmen at least a bare minimum wage, it has no right to exist.

In the instant case the union has asked for fixation of minimum wages and D.A. for blowers only. For all other categories of workmen the claim is for revision of wage scales and rates of D.A. The company has pleaded financial exigency and its inability to pay more in view of the fact that it has been making no profit for the last 10 years. The company has stated in paragraph 4 of the written statement in the first reference and para. 5 of the written statement in the second reference that it has not earned any profit for more than last 10 years. It has been running at a loss and in spite of losses sustained by the company the workmen are being paid adequately. The union has questioned the alleged loss of the company and also the adequacy of the emoluments and wages paid to its workmen. The alleged contention of the compnay does not appear to be correct. Company's own witness No. 6 Sankar Ghosh who is the accountant of the company has admitted in his evidence before the tribunal that the company earned a profit of Rs. 54,129 in 1961, Rs. 1,47,000 in 1962, and Rs. 2,49,923 in 1963. His evidence is also being supported by the balance-sheets for the years 1962 and 1963 (kept with the record). The balance-sheet for the year 1964 shows that company earned a profit of Rs. 1,49,813. Two more balance-sheets are also available on the record. They are of the years 1956 and 1957. In both the years the company earned profits. In 1956 it was Rs. 61,590 and in 1957 the profit was to the extent of Rs. 21,934. The balance-sheets for other years have not been produced by the company without assigning any reason. Therefore it seems very clear that the company did not make a clean statement regarding its financial position. There is nothing to prove loss in the business of the company in any year. The last tribunal award was given in 1955. Since then as it appears, from the evidence I have just discussed, the company has been regularly earning profit although the amount is fluctuating very often. There is evidence to show that the company increased the prices of its products by 25 per cent. in 1962. The prices of the goods manufactured by the company having been increased in 1962, the profit figure goes to Rs. 2,49,923 in the year 1963. The company, of course, made a good profit in the year 1962 about a lac of rupees more than the previous year. So, the company in that year having faced with a charter of demands voluntarily agreed to an ad hoc increase of remuneration of Rs. 7 per month. That amount was divided equally as basic pay and D.A. The company was in a financial position to do so. P.W. 5 Shri Prasanta Kumar Sen has not only admitted this fact but also stated that a scheme of production bonus was also introduced in that year. The overall increase of Rs. 7 per head per month in the basic salary and D.A. was granted by the company by notice, dated 31st May 1962 (Ext. E/27). The production bonus scheme that was introduced in 1962 remained suspended for a few months from 29th September 1962 up to 15th May 1963. According to P.W. 5 this had to be done on account of introduction of the price increase of the goods manufactured by the company. In any case, the company, as it appears, came forward to offer some more financial benefits to its workmen. Therefore, it is somewhat inconsistent for the company to contend that its financial position is very bad. On the contrary, it is very clear from the materials on the record that it has been regularly earning profit and in some years the amount was very large. It cannot be contended by the company that the profit was off due to increase in the prices of goods. It will appear from the production bonus notices Ext. E series that the production was quite satisfactory. Exts. E/1, E/3, E/6, E/7, E/11 and E/12 will clearly speak for improved production given by the workmen for which the company was pleased to introduce the production bonus scheme. Therefore, from all these it will be abundantly clear that the company's financial position was satisfactory. It may also be mentioned here that the company

diverted huge fund as advance to some other business outside the State. This will appear from the balance-sheet (copy with the record) nerely 8 lacs of rupees were advanced to Maurbhanj Glass Works Private Ltd., and to Sigcol (Maurbhaj) Private Ltd. in which concerns some of the Directors of the present concern are interested. That huge sum of money has almost been wasted as there is no chance of recovery. It is noted in the company's balance-sheet that the said amount is considered of doubtful realization. The company does not attempt to explain the hazardous enterprise at the cost of the present industry.

Although I have found that the financial position of the company is not unsound, on the whole it is satisfactory, yet in my view an incremental scale of wages may not be justified taking into consideration the entire facts and circumstances leading to financial stability of the concern. The business no doubt yields regular profit but the quantum of it is neither steady nor uniform. It varies considerably. So, it was somewhat risky to justify an incremental scale of wages without an uniformly increasing or at least somewhat steady amount of yearly profit. To justify an increase of pay on an incremental scale there must be financial stability at present and also financial stability in the near future. In the instant case, therefore, I am of the view that an increase of pay to a reasonable extent may be justified but not on new and revised incremental scale.

In the case of Express Newspapers (Private) Ltd. versus Union of India and others (A.I.R. 1958 S.C. 578) the Hon'ble Supreme Court has laid down certain principles and tests for the purpose of prescribing wage scales. The principles of fixation of wage rates are:—

(1) That in the fixation of rates of wages which include within its compass the fixation of scales of wages also, the capacity of the industry to pay is one of the essential circumstances to be taken into consideration except in cases of bare subsistence or minimum wage where the employer is bound to pay the same irrespective of such capacity;

(2) That the capacity of the industry to pay is to be considered on an industry-cum-region basis after taking a fair cross-section of the industry; and

(3) That the proper measure for gazing what industry to pay should take into account the elasticity of the demand for the product, the possibility of tightening up the organisation so that the industry could pay higher wages without difficulty and the possibility of increase in the efficiency of the lowest paid workers resulting in increase in production considered in conjunction with elasticity of the demand for the product—no doubt against the ultimate background that the burden of the increased rate should not be such as to drive the employer out of business.

In another case (Crown Alluminium Works) reported in 1958 L.L.J. 1 page 1, the Hon'ble Supreme Court held that "in deciding industrial disputes and in achieving immediate object of doing justice to the interest of labour and capital the industrial adjudication should take into account several principles such as the principle of comparable wages, the productivity of the trade or industry, cost of living, and ability of the industry to pay".

It has already been found that the cost of living has increased considerably and the company has ability to bear the burden of reasonable increase of wages and D.A. To fix the minimum wage and D.A. of blowers employed in the present concern, it will be necessary to consider the rate prevailing in similar other concerns of the region. Admittedly Messrs. B. K. Shaw Industries Private Ltd. is carrying on similar trade or business in the region of Calcutta. Both the concerns manufacture the same varieties of scientific glass product. The only difference between them is that Messrs. B. K. Shaw Industries Private Ltd is not a very old one. It started functioning in 1957 whereas the present concern came into existence in December 1937, and according to P.W. 3 Sukhen Gupta it started giving production from 1941. This witness served as Works Manager of the present concern up to 10th November 1962. Thereafter he left the present concern and joined Messrs. B. K. Shaw Industries Private Ltd. According to him, it is the pioneer in the particular line of business. For the purpose of having suitable comparable unit of business we should remember for proper guidance the principles laid down by the Hon'ble Supreme Court. It has been held by that Court that in applying that principle of industry-cum-region, industrial Courts have to compare wage scales prevailing in similar concerns in the region with which it is dealing and generally speaking similar concerns would be those in the same line of business as the concern with respect to which the dispute is under consideration.

Further, even in the same line of business it would not be proper to compare a struggling concern with a large flourishing concern. It was further observed by the Court that for the purpose of comparison the following among others, are relevant factors which should be borne in mind—extent of the business, carried on by the concerns, the capital invested by them, the profits made by them, the nature of the business carried on by them, their standing, the strength of the labour force, the presence or absence and the extent of reserves, the dividends declared by them, and the prospects about the future of their business and other relevant factors.

It is also held that the concerns which are completely different and dis-similar lines of business and disproportionately larger, should be avoided for the purpose of comparison. The Hon'ble Court has further cautioned in another case reported in 1964 I.L.L.J. 380 that the question as to which concerns are comparable concerns for the purpose of fixation of wage scales, should not be determined on the oral interested testimony of the parties. It should be determined on the basis of documentary evidence.

In the instant case, as I have already observed, Messrs. B. K. Shaw Industries Private Ltd. is a similar concern in the same Calcutta Region. There is also another Glass manufacturing concern namely, Messrs, Bharat Glass Works Private Ltd. The Director of the company Shri Asoke Savant gave evidence before the tribunal. He admits that his concern does not produce scientific glasses but the blower's job is all the same in the ordinary glass factory as well. He has produced the document Ext. C/1 to show that the minimum wage of a blower in his factory is Rs. 100 per month plus 50 per cent. D.A. D.W. 2 Rabindranath Chatterji who is Assistant Secretary of the Bengal Glass Manufacturing Association of which the members are Messrs. Asoke Glass Works, Messrs. Sree Govinda Glass Works and Messrs. B. K. Shaw Industries Private Ltd. He has produced the document Ext. C/1 to show that the minimum consolidated wage of a blower is Rs. 3.50 to Rs. 4 per day, i.e., Rs. 104 per month. Ext. C/2 shows that Messrs. B. K. Shaw Industries Private Ltd. is paying Rs. 4.81 per day as the minimum wage of a blower, i.e., the monthly rate is Rs. 125.06. Nothing could be said by the union against the prevailing rates in other glass manufacturing concerns. Ext. D is a chart of wages of the blowers employed in the present concern. There are as many as 15 blowers mostly members of the Muslim community and according to D.W. 5 Prasanta Kumar Sen they are residents of East Pakistan. None of them gets less than Rs. 100 as pay and D.A. One of them is getting the maximum of Rs. 246 per month. One blower gets the minimum pay of Rs. 79.50 and D. A. of Rs. 26. The consolidated minimum wage is Rs. 105.50 per month. This is comparatively lower than in any other concerns. Therefore I propose that the minimum pay of a blower will be Rs. 90 per month, plus ad hoc increase of D. A. of Rs. 6 per month, thus making a consolidated total monthly minimum wage of a blower to be Rs. 122 per month. There are only three blowers who are getting less than Rs. 90 per month. One is getting Rs. 88 and another Rs. 86.50, and the third Rs. 79.50. Their pay packets will be pulled up to the minimum wage of Rs. 90 per month. This should take effect from the beginning of 1964.

This disposes of the earlier reference relating to the minimum wage and D.A. of blowers.

In the light of my above findings and in consideration of the company's financial position, the present financial stability and the prevailing rates in similar other concerns, as far as available, and other relevant factors and long-term effect of increase of wages and D.A. on the industry, I am of opinion that there should be an ad hoc increase of D. A. by Rs. 6 per month in respect of workmen entitled to relief under the Industrial Disputes Act, and also an ad hoc increase of pay by Rs. 4 per month in respect of all categories of workmen. The member of such workmen does not exceed 400 as stated by the company in para. 2 at page 7 of the written statement filed in the earlier reference. The revised rates of wages and D.A will be effected from April 1964 i.e. from the time of the reference. The three blowers whose minimum wage will be Rs. 90 per month will further be entitled to the general increase of wage by Rs. 4 per month with effect from April 1964 but they will not be entitled to further increase of D.A. of Rs. 6.

This award will govern both the reference.

This is my award.

Dictated and corrected by me,
J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
19-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4547-I.R./IR/10L-112(A)/65.—20th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3425-I.R IR/10L-112(A)/65, dated the 10th August 1965, the industrial dispute between Messrs. Indian Iron & Steel Company Ltd., Burnpur Works, P. O. Burnpur, dist. Burdwan and their workmen represented by United Iron & Steel Workers' Union, Bari Smriti Bhaban, Subhaspally, P.O. Burnpur, dist. Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal ;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Iron and Steel Company Ltd., Burnpur Works, P.O. Burnpur, district Burdwan and their workmen represented by United Iron & Steel Workers' Union, Bari Smriti Bhaban, referred under G.O. No. 3425-I.R./IR-10L-112(A)/65, dated 10th August 1965. (Case No. VIII-217/65). ...

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri P. BASU, Bar-at-Law, Judge,
Sixth Industrial Tribunal, West Bengal.

The Government of West Bengal by order No. 3425-I.R./IR/10L-112(A)/65, dated 10th August 1965, had referred the following industrial dispute between Messrs. Indian Iron and Steel Company Ltd., Burnpur Works, P.O. Burnpur, district Burdwan and their workmen represented by United Iron and Steel Workers' Union, Bari Smriti Bhaban, subhaspally, P.O. Burnpur, district Bhaban, Subhaspally, P.O. Burnpur, district

Issue

Whether the promotion of Shri Mahendra Singh who could not pass the written test in supersession of Shri B. B. Thakur who had passed the said test, to the post of Checker is justified ? What relief, if any, Shri B. B. Thakur is entitled to ?

After the service of the notice, Shri R. Mitra, Advocate, appeared on behalf of the Company and had taken time twice to file the written statement. 25th October 1965 was fixed as the date of the filing of the written statement by the Company. Today an application has been filed by Shri Bijon Behari Thakur stating that the claim mentioned in the order of reference had been amicably adjusted and that there is at present no dispute regarding the claim of promotion of Shri Thakur. This petition is filed by Shri R. Mitra on behalf of the Company and also by Shri B. B. Thakur. I have heard both of them. I am told that Shri Thakur had been promoted and at present, there is no dispute regarding the question of promotion of Shri Thakur. In the circumstances, I pass a "No dispute" award making the petition an annexure to the award.

This is my award.
Dictated and corrected by me.

P. BASU, Judge,
15-10-65.

P. BASU, Judge,
Sixth Industrial Tribunal.
15-10-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an order of Reference No. 3425-I.R./IR/10L-112(A)/65, dated 10th August 1965, made by the Government of West Bengal, Labour Department

And

In the matter of an industrial dispute

Between

The Indian Iron & Steel Co. Ltd., Burnpur Works, P.O. Burnpur, district Burdwan.

And

Their workmen represented by the United Iron & Steel Workers' Union, Bari Smriti Bhaban, Subhaspally, P.O. Burnpur, district Burdwan.

The humble petition of Bijan Behari Thakur alias B. B. Thakur, son of Late Dulal Behari Thakur of village Hirapur, P.O. Burnpur, district Burdwan.

Most respectfully sheweth:

1. That the above reference was made before Your Honour concerning my claim for promotion.
2. That the above claim has been amicably adjusted and there is at present no dispute regarding my claim for promotion.
3. Accordingly your petitioner is desirous that the above facts may be noted and that a "no-dispute" award be made.

Your petitioner therefore humbly prays that Your Honour will be graciously pleased to accept this petition and record a "No-dispute" award.

And your petitioner as in duty bound shall ever pray.

15th October, 1965.

Bijan Behari Thakur,
Petitioner.
Filed by: Rabin Mitra,
Advocate.

P. BASU, Judge,
Sixth Industrial Tribunal.
15-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

LABOUR DIRECTORATE
CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS
Birbhum Area

(Base-Year 1951 = 100)
April 1965 to June 1965

Items	Weight	March 1965	April 1965	May 1965	June 1965
Food	69.26	155	153	152	154
Fuel and Lighting	5.36	102	106	106	106
Clothing	6.28	95	92	93	96
Miscellaneous	17.10	124	124	124	125
House Rent	2.00	100	100	100	100
Combined Index	100.00	142	141	140	142

The Index Number for Birbhum area came down by 1 point from 142 in March 1965 to 141 in April 1965 and further by 1 point to 140 in May 1965. The Index Number then rose by 2 points to 142 in June 1965.

The fall of the index numbers in the months of April 1965 and May 1965 was due mainly to the fall in the prices of all varieties of dal, gur, mustard oil, fish, potato, onion, spices and certain items in the clothing group.

The rise in June 1965 was due mainly to an increase in the prices of different varieties of dal, gur, mustard oil, potato, brinjal, onion, dhuti, sari, shirting, lungi, supari and hair oil.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

ARTIKA 13] THURSDAY, NOVEMBER 4, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 45-49-1.R./IR/10L-69/65.—20th October 65.—Whereas under the Government of West ngal, Labour Department, order No. 1754-I.R. 10L-69/65, dated the 14th May 1965, the in-strial dispute between Messrs. Kamini Engi-ering Co., 7 Swinhoe Street, Calcutta-19, and ir workmen represented by the Kamini Engi-ring Shramik Union, 6 Tiljala Road, Calcutta-, regarding the issue mentioned in the said ler being a matter specified in the second sched-le to the Industrial Disputes Act, 1947 (XIV 1947), was referred for adjudication to the th Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal s submitted to the State Government its award the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure reto.

ANNEXURE

the matter of an Industrial dispute between M/s. Kamini Engineering Co., 7 Swinhoe Street, Calcutta-19, and their workmen represented by the Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39 (Case No. VIII-120/65),

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge.

AWARD

The Government of West Bengal by order No. 1754-I.R./IR/10L-69/65. dated 14th May 1965, had referred to the following industrial dispute between M/s. Kamini Engineering Co., 7 Swinhoe Street, Calcutta-19 and their workmen represented by the Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39, for adjudication.

Issue

Whether the dismissal of Shri Suranjan Karmakar is justified ? To what relief, if any, is he entitled?

After the service of the notice the employer had filed the written statement. As the matter had been settled, it is not necessary to state the allegation in detail. It has been stated *inter alia* that the workmen of the company are not members of the alleged Union and the alleged dispute is an individual dispute and therefore this tribunal has no jurisdiction to try the case at all. It is further alleged that as Shri Suranjan Karmakar had taken back in employment and is working in the factory in terms of the mutual agreement, the issue which has been referred to this tribunal is misconceived. It would appear that the period of unemployment from 19th August 1964 to 22nd February 1965 had been treated as special leave without any

wages and Shri Karmakar had been paid Rs. 265 for this period of unemployment. Shri Karmakar had joined his duty on 24th February 1965 and had been drawing his wages thereafter. The company had to issue a charge-sheet by the letter, dated 18th August 1964, inasmuch as Shri Karmakar with others tried on 15th August 1964 to break open the main gate and Shri Karmakar had assaulted the Darwan when he resisted. After the charge-sheet was given, Shri Karmakar has submitted his explanation by the letter, dated 22nd August 1964. The company was not satisfied with the explanation and by the letter, dated 24th August 1964, asked Shri Karmakar to attend the enquiry on 29th August 1964. Shri Karmakar had also sent two letters, dated 29th August 1964 and 31st August 1964, making certain false allegation. At the time of the enquiry Shri Karmakar was present only for a few minute and therefore the enquirying officer had to complete his enquiry ex parte. He however found Shri Karmakar to be guilty of the charges. The report of the enquirying officer was accepted by the Management and Shri Karmakar was dismissed from service by the letter, dated 1st September 1964. As stated earlier, he has been taken back and he is now working in the factory.

The Union had not filed any written statement though the time was granted on several occasion for the purpose. Subsequently the petition was filed for time to file the petition of compromise. The petition of compromise has been filed on 13th October 1965. It is signed by two representatives of the company and two union's executives including the Union Secretary Shri Dwijen Chakraborty. I have heard the Unions Secretary and Shri Bipad Bhanjan Bhattacharjee who is the representative of the company. It appears to me that the terms of the settlements are legal, bona fide and fair and should be given effect to. It is stated that the company had already reinstated Shri Suranjan Karmakar in his substantive post after his earlier dismissal and there is no dispute now regarding that dismissal. I therefore pass 'no dispute' award making the petition of settlement as annexure to the award.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
15-10-65.

MEMORANDUM OF SETTLEMENT

Name of Parties:— (1) M/s. Kamini Engineering Co., 7 Swinhoe Street, Calcutta-19 (To be hereinafter known as "Company"), (2) Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39. (To be hereinafter known as "Union").

Representating Company :—(1) Shri G. B. Ro (2) Shri B. B. Bhattacharjee.

Representating Workmen:— (1) Shri Dwij Chakravorty, (2) Shri Durgadas Mukherjee

Short Recital of Dispute—

A dispute arose over the retrenchment of S Mritunjoy Chakraborty and 10 others, and missal of Shri Suranjan Karmakar by the abo named Union. It could not be settled throu conciliation proceedings. As a result, the disp had been referred to the Honourable Sixth Indu trial Tribunal by the Government for adjudic tion vide G. O. Nos. 1680-I.R./IR/10L-69(A)/(dated 7th May 1965 and 1754/I.R./IR/10L-(65, dated 14th May 1965, respectively. The after the parties held bi-partite discussion a the dispute is settled on the following terms a conditions.

Tterms of Settlement—

(1) That the Company has already reemplo Shri Nirmal Sarkar and Shri Azad Sarkar agai their permanent vacancy. The Company furt agrees that the rest of the workmen as Schedule 'A' will also be taken in employm against permanent vacancy as and when vaca occurs, in preference to any other recruitm from outside.

(2) That the Company agrees to send letter letters to the workman or workmen concerned their respective permanent addresses under re tered post with A/D, when such vacancy occ and a copy of the said letter will be sent to Secretary of the Union for information, at l 10 days time will be given so as to enable workmen to join their duties failing which s cient cause has to be shown to the Company wl they may consider.

(3) That the Company has already reinsta Shri Suranjan Karmakar in his substantive p who was dismissed by them earlier and he there lies no dispute on this point.

(4) That the parties to the dispute do not to proceed with the matter and they agree to fi joint petition of compromise before the Hon able Sixth Industrial Tribunal to pass an Aw in terms of this agreement as early as possible.

Representation of the Company:—

Gobinda Ballav Ray.

Bipad Bhanjan Bhattacharya.
8-10-65.

Representation of the Workmen:—

Dwijen Chakraborty, Secretary, 8-10-65.

Durga Das Mukherjee, 8-10-65.

Witnesses—

1. Narayan Chandra Nandi.
2. Bipul Baran Sen.
3. Baidya Nath Das.
4. Anadi Ray.

SCHEDULE 'A'

1. Shri Mritunjoy Chakraborty.
2. Shri Madan Halder..
3. Shri Jaladhar Banerjee.
4. Shri Subal Mondal.
5. Shri Phulena Sharma.
6. Shri Howlader Singh.
7. Shri Kartick Biswas.
8. Shri Santosh Das.
9. Shri Sunil Das.

P. BASU, Judge.

Sixth Industrial Tribunal.
15-10-65.

By order of the Governor,

S. C. MUKHERJEE, Astt. Secy.

No. 4453-I.R./IR/10L-66/65.—18th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1652-I.R./IR/10L-66/65, dated the 5th May 1965, the industrial dispute between Messrs. National Razors & Blades (P) Ltd., 35 Stephen House, 4 Dalhousie Square (East), Calcutta-1, and their workmen represented by National Razors & Blades Workers Union, 62 Dum Dum Road, Calcutta-30, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Dispute Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. National Razors & Blades (P) Ltd., 35 Stephen House, 4 Dalhousie Square (East), Calcutta-1, and their workmen represented by National Razors & Blades Workers Union, 62 Dum Dum Road, Calcutta-30. (G.O. No. 1652-IR, dated 5th May 1965). (VIII-114/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri R. BHATTACHARYA, M.A. LL.B, Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. National Razors & Blades (P) Ltd., 35 Stephen House, 4 Dalhousie Square (East), Calcutta-1, and their workman represented by National Razors & Blades Workers' Union, 62 Dum Dum Road, Calcutta-30. The issue has been framed as follows:

> Is the termination of services of Srimati Latika Bala Ghosh and Srimati Golap Bala Bose, packers, justified? To what relief, if any, are they entitled?

Today is fixed for fixing the date of hearing of the present reference. The parties have, however, filed a joint petition stating that the dispute between the parties has been amicably settled. It has been prayed by them that an award may be made in terms of the settlement mentioned in the joint petition. I have considered the petition and hearing the parties I am satisfied that the settlement is bona fide, reasonable, voluntary and legal. In the circumstances, I pass the award in terms of the joint petition which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge.
Fourth Industrial Tribunal.
29-9-65.

Filed by—
D. N. Varma.
29-9-65.

ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government Order of Reference No. 1652-I.R./IR/10L-66/65, dated the 5th May 1965

Between

Messrs. National Razor & Blades Pvt. Ltd., 35 Stephen House, 4 Dalhousie Square East, Calcutta

And

Their workmen represented by National Razor & Blades Workers Union, 62 Dum Dum Road, Calcutta.

The humble joint petition on behalf of the parties abovenamed—

Most respectfully sheweth:

1. That the parties have discussed the matter out of the Court and have arrived at an amicable settlement.

2. It is agreed between the parties that Srimati Latika Rani Ghosh will be reinstated in her job with effect from the 6th October 1965.

3. It is agreed between the parties that the periods between the 8th May 1964 till the 5th October 1965 will be treated as leave without pay.

4. That since Srimati Golap Bala Bose has died during the pendency of the case, there is no claim pending in respect of her.

In the circumstances, the parties jointly pray that an award may be made in terms of the settlement.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

Amar Prosad Chakraborty,
President of the Union.
29-9-65.

Anil Ranjan Das.

Kanai Lal Sarkar,
Administrative Officer, National Razor & Blades Pvt. Ltd.

29-9-65.

R. BHATTACHARYA, Judge.

Fourth Industrial Tribunal.
29-9-1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4452-I.R./IR/10L-72/65.—18th October 1965.—Whereas under the Government of West Bengal, Labour Deparment, order No. 1875-I.R./IR/10L-72/65, dated the 25th May 1965, the industrial Disputes Act, 1947 (XIV of 1947), was Works, 10 Benares Road, Salkia, Howrah, and their workmen represented by Iron & Steel Workers' Union, 60 Kaibartapara Lane, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schdule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Samar Engineering Works, 10 Benares Road, Salkia, Howrah, and their workmen represented by Iron & Steel Workmen's Union, 60 Kaibartapara Lane, Salkia, Howrah.

(Case No. VIII-125/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge.

Appearances:

For the Company : None.

For the Union: Shri Nanda Dulal Srimani, Advocate.

AWARD

The Government of West Bengal by order No. 1875-I.R./IR/10L-72/65, dated the 25th May 1965, had referred to this Tribunal the following industrial dispute between Messrs. Samar Engineering Works, 10 Benares Road, Salkia, Howrah, and their workmen represented by Iron and Steel Workmen's Union, 60 Kaibartapara Lane, Salkia, Howrah, for adjudication.

Issue

Whether the termination of service of Sarbashri Dibakar Senapati, Ajit Kumar Bera, Mohan Ch. Bagh, Ashutosh Mondal and Sridhar Ch. Mondal is justified? To what relief, if any, are they entitled ?

After the service of usual notice the company did not appear and did not file any written statement as directed. The company was allowed time till 14th July 1965 to file the written statement, but failed to file any. Accordingly the Union was directed to put in their written statement by 29th July 1965. Time was twice granted to the Union to put in the written statement. But even now 31th August 1965. no written statement was put in by the Union. On that date a written intimation was directed to be isseud to the parties stating that

f they did not appear by 21st September 1965, would be presumed that there is no dispute beween them and no dispute award will be passed. fter the receipt of written intimation the company gain failed to appear but the Union had put in the ritten statement. In that written statement filed y the Union it has been alleged that the company ad discharged Shridhar Chandra Mondal on 16th hadra, 1370 B. S. on a false allegaion of without any charge-sheet or any written notice and ithout proper enquiry and giving an opportunity r his defence. With regard to the other four workien it is alleged that they had reported for duties t 6 a.m. on 25th November 1963, and that they ad been discharged by the company without any eason or notice. Thereafter the Union had sent two tters to the Company, dated 26th November 963 and 29th November 1963, urging the Comany to reinstate all the five workmen with full back ages for the period of forced unemployment. The opies of the letters were sent to the office of the ssistant Iabour Commissioner, Howrah, and he ad fixtd several dates for joint conference, but the ompany neither attended those conferences nor ent any comments regarding the letters issued by he Union. In the circumstances it is stated that the service of the five workmen had been terminated by the Company in violation of the principle of natural justice and are therefore illegal and unjustified. The Union prays that all the five workmen may be reinstated with full back wages for the period of forced unemployment.

As I have stated earlier the Company did not file any written statement even after the service of the notice and has not even appeared after the last written intimation was sent from this Tribunal. Accordingly I have fixed 28th February 1965 for hearing. On that date, P.W. 1 Shri Satyen Das who s the Secretary of the Union, P.W. 2 Shri Sridhar Mondal and P.W. 3 Shri Ashutosh Jana (Mondal) ad been examined and documents had been mark-d as Exts 1 to 4.

I have carefully considered the oral and documenary evidence adduced before this Tribunal and it ppears to me that the services of the five workmen ad been illegally terminated in violation of the rinciple of natural justice. Before I discuss the videnc shortly, I would point out that the name of ne of the workmen has been wrongly written as shtosh Mondal and that the name of that workan is Ashutosh Jana. The name Ashutosh Jana ppears in Ext. 1, dated 26th November 1963, nd a copy of this letter was sent to the Assistant abour Commissioner, Howrah. Besides this, there also the evidence of P.W. 3 Ashutosh Jana himelf. I am satisfied that there is a mistake in the ame of one of the workmen regarding Shridhar Iondal. There is no doubt the allegation of stealng but there was no charge-sheet and there was also no enquiry into the alleged misconduct. His service was illegally terminated on 26th Bhadra, 1370 B.S. The Company also did not attend the joint conferences before the Assistant Labour Commissioner, Howrah and did not submit any comment regarding the letter, dated 29th November 1963, (Ext. 2). Regarding the other four workmen there is the evidence of P.W. 3 that they had worked up to 24th November 1963 and had reported for duties at 6 a.m. on 25th November 1963. It is the further evidence that they were asked to sit in the office and at 9 a.m. the cashier came and told them that there would be no work for them and they can go away after collecting their dues. Some money appears to be collected by Sarbashri Dibakar Senapati, Ajit Kumar Bera and Mohan Ch. Bugh. But here again there was no written charge-sheet or notice and there was also no enquiry. In fact it appears that there had never been any charge-sheet against them during the period of service. The service of these four workmen appears to have been certainly terminated without any reason. So far as they are concerned, the Company also did not submit any comment with regard to the letter, Ext. 1, dated 26th November 1963, and also did not attend the joint conferences. The Company has failed to appear before this Tribunal inspite of the notice and inspite of written intimation. In view of these facts and circumstances it appears to me that the services of the five workmen had been illegally terminated in violation of the principle of natural justice. I have therefore come to the conclusion that all the five workmen must be reinstated in service with full back wages for the period of forced unemployment.

The Company is directed to reinstate in service all these five workmen and to pay them the back wages less the amount paid, if any, to any workmen for the period of forced unemployment within one month of the date of the publication of this award in the "Calcutta Gazette". This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal.
29-9-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4384-I.R/IR/7L-10/65.—14th October 1965.—Whereas under the Government of West Bengal Labour Department, order No. 1577-I.R./IR/7L-10/65, dated the 1st May 1965, the industrial dispute between Messrs. Auckland Jute Mills Ltd., P.O. Jagatdal, 24-Parganas [Mg. Agents Bird & Co. (P) Ltd,. F. W. Heilgers & Co. (P) Ltd., Chartered Bank Buildings, Calcutta-1] and their workmen represented by Barrackpore Mahakuma Chatkal Mazdoor Sangha, B. L. No. 9, P. O. Jagatdal, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Auckland Jute Mills Ltd., P.O. Jagatdal, 24-Parganas (Mg. Agents Bird & Co. (P) Ltd., F. W. Heilgers & Co. (P) Ltd., Chartered Bank Buildings, Calcutta-1] and their workmen represented by Barrackpore Mahakuma Chatkal Mazdoor Sangha, B. L. No. 9, P.O. Jagatdal, 24-Parganas (Case No. VIII-97-65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law, Judge

Appearances :

For the Company : S. C. Sen, Advocate.

For the Sangha : Shri Narayan Das Gupta, Vice-President, All India Jute Textile Workers' Federation.

AWARD

The Government of West Bengal, by order No. 1577-I.R./IR-7L/10/65, dated 1st May 1965, had referred the following industrial dispute between Messrs. Auckland Jute Mills Ltd. and their workmen to this Tribunal for adjudication.

Issue

Whether the dismissal of Shri Okil Mia is justified ? To what relief, if any, is he entitled ?

After the service of usual notice, the Company had filed written statement and thereafter the written statement was filed by Mazdoor Sangha. In the written statement filed by the Company it has been alleged that the Mazdoor Sangha is not the Union formed exclusively for the workmen of the Company, that there is another Trade Union called Auckland Chatkal Shramik Union which was formed long ago by the Company's workmen which represents the overwhelming majority of the workmen of the Company, that no industrial dispute between the Company and their workmen was ever raised either by the workmen of the Company or by the Shramik Union, that the Company does not admit that the Mazdoor Sangha represents or is legally permitted to represent the workmen of the Company and therefore the dispute referred by the Government is not an industrial dispute but purely and individual dispute. It may be mentioned here that the learned Advocate Shri Sen appearing for the Company at the time of argument has specifically submitted that he was not pressing this question. In view of the submission made by the learned Advocate for the Company and also in view of the fact that no evidence regarding this question has been led by either side, it is not necessary to refer to this question any further. The Company however, in its written statement has also alleged that Shri Okil Mia who was working as a weaver under the Company was found some time past to be doing his work very negligently and unsatisfactorily and that he had been given warning both verbally and in writing but without any effect. On 20th December 1963 at about 7a.m. Mr. Cochrane the Senior Assistant, while on his routine inspection of the working of looms found that the clothes produced by Okil Mia was of narrow width than required. As this is a serious weaving fault he caught hold of the shirt of Okil Mia and pointed out the defect to him and stated that the Overseas buyers for whom these clothes are being manufactured would raise serious objections. Mr. Cochrane also wanted to issue a warning card as verbal warnings on previous occasions had no effect on him and had for the purpose called the clerk of the section. Immediately thereafter Okil Mia slapped Mr. Cochrane on his left cheek so hard that he almost fell to the ground. Then other people rushed forward, caught hold of Okil Mia and prevented him from assaulting Mr. Cochrane further. On the very day charge-sheet was issued to Okil Mia who replied on 21st December 1963. Thereafter the enquiry was held on 24th December 1963 and 29th December 1963 in presence of Okil Mia and in presence of the Works Committee representative. Okil Mia had full opportunity of defending himself and of cross-examining the witnesses on behalf of the Company and

as a result of the enquiry it was found that Okil Mia was guilty of the charge, and as the charge was serious the Company decided to dismiss Okil Mia and had issued the letter of dismissal, dated the 30th December 1963. It is submitted that in the circumstances the dismissal of Okil Mia is justified and he is entitled to no relief.

In the written statement filed on behalf of the Mazdoor Sangha it has been alleged that the conciliation proceedings regarding the dispute started on 3rd January 1964 and there had been number of conferences but to no effect. The allegations made on behalf of the Company are denied and the only fact that is admitted is the issue of charge-sheet on 20th December 1963 and the reply of Okil Mia on 21st December 1963. It is stated that Okil Mia is an expert and old weaver. The Company had acknowledged his good performance of the job by transfering him from an ordinary loom to a broad loom in 1957, where the earning is comparatively much higher. It is further alleged that on 20th December 1963 Okil Mia noticed that the cloth was not coming to the expected width and the machine was also not running properly. Therefore at about 6-30 a.m. he had stopped the machine for necessary adjustment. Just at that time and not at 7 a.m. Mr. Cochrane came to that place and started abusing Okil Mia in filthy language. He caught hold of the shirt of Okil Mia and had torn it into pieces and gave him blows in different parts of body including his abdomen. In defence Okil Mia might or might not have touched him but he did not do so either deliberately or knowingly. It is also stated that a charge-sheet was issued to Okil Mia by the Company which was afraid of general reaction and mass action. There was no doubt the enquiry by the management but it was of an extremely perfunctory nature. As Okil Mia did not expect to get justice he had instituted a criminal case against Mr. Cochrane and summons had been issued after judicial enquiry. The allegation regarding the giving of warning either verbally or in writing is specifically denied. In the circumstances, Okil Mia had prayed for reinstatement in service with back wages, during the period of forced unemployment.

Findings

Before I proceed to consider the evidence I would point out that it is not disputed that Okil Mia was working as a weaver under the Company and had been transferred from ordinary loom to broad loom either in 1955 or in 1957. It is also not disputed that there was some occurrence on 20th December 1963 and that what the alleged misconduct of Okil Mia charge-sheet was issued on that date and Okil Mia had replied to it on 21st December 1963. These are admitted facts of the case as submitted by the learned Advocate Shri Sen for the Company and by Shri Narayan Das Gupta appearing for the Sangha. Shri Sen, however, had referred me to the rulings reported in 1965 (II) L.L.J., 102 (S.C.) (Powari Tea Estate vs. Barkantaki), 1965 (II) L.L.J., 153 (S.C) (J. K. Cotton Spinning and Weaving Co. Ltd. vs. its workmen). In the first case it was held by their Lordships of the Supreme Court that though domestic enquiry was held by the employer in dealing with the case of misconduct alleged against the employees need not confirm to all the requirements of judicial proceedings, they must satisfy the essential requirements of natural justice, and since industrial adjudication touches considerable importance to the findings recorded by the enquiring officer holding a domestic enquiry in such cases, it is essential that the Officer should make a brief report indicating his conclusion and reasons in support of it. Otherwise it would be impossible for the Tribunal or the Labour Court to consider whether the conclusion reached by the enquiring officer was perversed or not. If the conclusion is shown to be perverse, the Tribunal would be justified in examining the merits of the dispute between the parties for itself. The fact that the Officer who holds the enquiry against the delinquent employee is competent to dismiss cannot possibly help for dispensing with a report. In that case the concerned workmen were charged with taking bribe or money unauthorisedly from the labourers of the Estate and the Manager who was competent to dismiss them held the enquiry but did not submit any report. He only passed the order of dismissal. The Labout Court to which the dispute was referred, came to the conclusion that the dismissal of two of the workmen was justified, but the dismissal of another was not justified. The Labour Court, therefore, directed his reinstatement with continuity of service. The order of the Labour Court was upheld by their Lordships of the Supreme Court on the ground that the enquiring report was not submitted by the Manager, even though that ground was not referred to by the Labour Court itself. Their Lordships were of opinion that the infirmity of the domestic enquiry was patent on the face of the record. In this case their Lorsdhips had referred the earlier case reported in 1963 (II) L.L.J., 452 (Khardah & Co. Ltd. vs. its workmen). There also the Manager who held the enquiry recorded no finding. It was held that in the industrial enquiries the question of bona fide or mala fide is often at issue and this is the reason why domestic enquiries must be held with scrupulous regard for the requirements of natural justice. It was further held that the enquiring officer also must record reasoned conclusions and the failure to record any finding after holding the enquiry would constitute a serious infirmity in the enquiry itself. It appears to me that as in the present case there is a report after the enquiry, these rulings are not strictly applicable in the circumstances of the present case. With regard to the other ruling referred to by Mr. Sen for the Company it would appear that it was held in that case that the industrial tribunal to which a dispute arising from dismissal of an industrial employee has been referred for adjudication is not an appeal court having power to examine the correctness and conclusion of fact arrived at by the domestic tribunal. Where the industrial tribunal finds that there was nothing improper or unfair in an enquiry by the domestic tribunal and where the action taken against a workman was not actuated by any ulterior motive and where the principles of natural justice have not been infringed, it is beyond the power of an industrial tribunal to set at naught the action taken by the Management which by in its competence by virtue of the Standing Orders. Whetherthe material before the domestic tribunal is adequate or not or whether the particular witnesses upon whom reliance has been placed by the Tribunal could have been believed or not, was entirely a matter for the consideration of the domestic tribunal. The industrial tribunal

while adjudicating upon an industrial dispute referred to it, does not posses the power of reviewing the evidence adduced before it excepting the limited classes of cases as referred to in 1959 (I) L.L.J., 285 (G. Mackenji & Co. Ltd. vs. its workmen). In the last case mentioned above reference was made to the ruling reported in 1958 (I) L L. J., 260 (Indian Iron & Steel Co. Ltd. vs. their workmen). In the case reported in 1958 (I) L.L.J., 260=A.I.R. (S.C.) 130, their Lordships had held that in the case of dismissal after enquiry by the domestic tribunal, the industrial tribunal can interfere with such action of the management only on the following grounds :—

(i) Where there is want of good faith,

(ii) where there is victimisation or unfair labour practice,

(iii) where the Management is guilty of basic error or violations of the principles of natural justice, and

(iv) when on the materials the finding is completely baseless and perverse.

Shri Das Gupta appearing for the Sangh conceded that unless it could be shown that the domestic enquiry suffers from any of these infirmities this Tribunal cannot interfere with the finding of the domestic enquiry that Okil Mia is guilty of the charge levelied against him. He, however, contended before me that there has been no fair and proper enquiry at all and the principle of natural justice has been violated. His main submission was that Okil Mia had not been given a fair opportunity to examine the witnesses including himself in defence. The question raised by Shri Das Gupta is very important. It has been held by their Lordships of the Supreme Court in the ruling reported in A.I.R. 1963 (S.C.) pages 1914-1963 (II) L.L.J., 367 (Sur Enamel and Stamping Work Ltd. vs. their workmen). That the workman must be given a fair opportunity to examine his witnesses including himself in his defence if he so wished on any relevant matter. Shri Das Gupta, however, very fairly conceded that there is a lacuna in the written statement put in by the Sangha and it has not been clearly stated in the written statement put in on behalf of the Sangha that Okil Mia wanted to examine some witnesses at the time of domestic enquiry but was not allowed to examine them.

I shall now turn to discuss the evidence. The admitted charge-sheet and reply (Ext. A) shows that it has been stated in the charge that Okil Mia was reprimanded for producing narrow cloth, though he was verbally warned on the previous day for the same reason and that Okil Mia turned round in a fit of temper and struck the senior assistant which is an act subversive of discipline. It has been added that Okil Mia had been served with four warning cards in the past for various weaving faults. The reply of Okil Mia is that the charges are absolutely false and baseless, that due to the bad yarn (cope) sometimes the weaved cloth get shrunk and he was continuously working with those had copes, that at about 6-30 a.m. the senior assistant Mr. Cochrane came and showed him red eyes and started abusing him in a very filthy language, that he had caught hold of his shirt and gave blows to him on his right side of his abdomen, that the shirt was torn and that he was only trying to escape of the virulent attack on him. He had denied all knowledge regarding the four warning cards and had prayed that the senior assistant of the department may be served with a charge-sheet to explain his conduct and the order of suspension imposed on him might be vacated. Though in the charge-sheet (Ext. A) there is a reference to rule 14 (C) (viii) of the Standing Orders, the learned Advocate Shri Sen did not submit the Standing Orders of the Company. The Learned Advocate Shri Sen is of opinion that it is not necessary to submit the Standing Orders of the Company. I am, therefore, unable to refer to the actual words of the Standing Orders. The Model Standing Orders also contained the words "any act subversive of discipline" in section 14(h) (viii). Presumably the words used in the Standing Orders are the same as the words used in the Model Standing Orders. It is, however, clear from what has been stated above that the workman Okil Mia understood what the charge against him was. But it may be pointed out that even in the reply he had spoken about the assault on him by Mr. Cochrane on the morning of 20th December 1963. The next document is Ext. E which is dated 22nd December 1963. It shows that Okil Mia was suspended from work from 20th December 1963 and that he was asked to attend the Mill Office on 24th December 1963 at 9-30 a.m. for enquiry and he was to bring his witnesses whom he wanted to examine on his behalf. Admittedly the enquiry was held on 24th December 1963 and admittedly again Okil Mia was present on that day at the Mill Office (vide the evidence of P.W. 1 and O.P.W. 1). The proceeding Ext. F shows that on 24th December 1963 the charge was explained to Okil Mia who stated that the reply of the charge had been written according to the dictation and he has given his thumb impression. It further shows that when the Chairman Mr. Smart who is the Manager wanted Okil Mia to repeat his reply in Hindi, Okil Mia admitted that the cloth of the loom was of narrow width but stated that this was due to tight copes which he was using. He further stated that the senior assistant was not satisfied with his explanation and wanted to serve him with a warning card and had abused him filthy and had given him two blows and pulled the shirt tearing it. Okil Mia appears to have been added that thereafter he had lost his temper and had slapped the senior assistant. The proceeding further shows that the Chairman had asked Okil Mia why he worked with bad copes and had not rejected them to avoid narrow width of the cloth but Okil Mia was unable to reply to that question. The Learned Chairman evidently forgot that he was holding an enquiry into the alleged misconduct of the workman and he was not holding any enquiry as to why the workman had to use bad copes as a result of which the clothes became shrunk. However, as I understand the Learned Advocate for the Company, it is not disputed that if bad copes are used, the clothes' width would be shrunk and would be of narrow or width. At

his stage it may also be pointed out that accord-
ig to the evidence of P.W. 1, Okil Mia, he was
first working in small looms but when broad
oms were brought into operation he was asked
work there, and that there has been no cross-
amination of this point by Mr. Sen appearing
r the Company. As I have mentioned above,
ere is no dispute that Okil Mia came to work in
e broad loom section either in 1955 or in 1957.
herefore, he had been working for a fairly long
me in the broad loom section and is, therefore,
esumably conversant with the work there. It
ay also be pointed out that Mr. Cochrane who
as examined before the domestic enquiry on 24th
ecember 1963 did not say anything about the
rbal warning said to have been given on 19th
ecember 1963 for producing narrower cloth.
course, in the report there is a mention about
e previous verbal warnings on 19th December
63. It has been stated there that Guly Sirdar
d confirmed about the previous warning of Okil
ia, but only thing that appears from the cross-
amination by Okil Mia of Mr. Cochrane is that
r. Cochrane was annoyed with bad cloth after
ving given a verbal warning on the previous
y. Shri Das Gupta had pointed out that there
a line Sirdar and there is also the Overseer and
at these persons were not examined before the
mestic enquiry. It is not for me to say whether
e enquiring officer should not have accepted the
idence of Cochrane and Guly Sirdar regarding
e previous warning or not, in the absence of the
amination of the line Sirdar and the Overseer.
owever the evidence of Mr. Cochrane, Guly Sir-
r, Sher Md., Ram Kissen and Rafique appears
have been recorded on 24th December 1963
Ext. F). According to the evidence of O.P.W.
, not only the statements were recorded on 24th
ecember 1963 but the minute of the proceedings
as also recorded on that date. O.P.W. 1 has
enied this suggestion that on 24th December
963 only Mr. Cochrane was examined and the
her persons were not examined. He has further
enied the suggestion that the minute part of the
roceeding was not recorded on 24th December
963 but was recorded on 27th December 1963 or
ometime later. With regard to the statements
f the witnesses before the domestic enquiry it
ould appear that there had been some cross-exa-
ination by Okil Mia himself and therefore, the
uggestion that the witnesses other than Mr. Co-
hrane was not examined on 24th December 1963
annot possibly be accepted. Regarding these
itnesses other than Mr. Cochrane, the evidence
f O.P.W. 1 would show that they had made their
tatements in Hindi and he had rendered the
lindi statements in English. But there is no
ndorsement to that effect either in the evi-
ence sheets or in the minute portion of
Ext. F. O.P.W. 1 has said that Mr. Cochrane
ave evidence in English and he had ren-
ered that statement in English into Hindi.
here is again no endorsement by O.P.W. 1
hat he had translated the English state-
ent of Mr. Cochrane into Hindi and had ex-
lained the statement to Okil Mia. At this stage
may be pointed out that it was not suggested
P.W. 1 in cross-examination that, in fact, the
ther witnesses excepting Mr. Cochrane had given
vidence in Hindi and that the statement of Mr.
Cochrane in English was translated into Hindi by
Mr. Banerji, O.P.W. 1. Regarding these witnesses
it may be pointed out also that Sher Md., had
stated in cross-examination that Mr. Cochrane
used abusive language and that Ram Kishan had
stated in answer to question put by the Chairman
Mr. Smart that he did not see the weaver Okik
Mia slapping Mr. Cochrane. It appears that in
the report Ext. 9 there is no discussion of the
evidence as mentioned above of the witnesses Sher
Md. and Ram Kishan. I do not think it can be
said that the enquiry which was held on 24th
December 1963 was absolutely fair but I do not
think it would be proper for me to base any firm
conclusion on this fact alone.

I shall now turn to discuss the evidence regard-
ing the question as to whether Okil Mia had
really been given an opportunity of defending
himself by addducing evidence. As I have men-
tioned earlier this point as not been taken specifi-
cally in the written statement which has been
filed on behalf of the Sangha. But Mr. Das
Gupta at the time of opening of the case had men-
tioned that the principle of natural justice had
been violated inasmuch as Okil Mia was not
allowed to examine the witnesses. Mr. Sen
appearing for the Company had submitted that
there is ample evidence to show that Okil Mia was
allowed opportunity to examine the witnesses but
decline to do so finally on 29th December 1963.
My attention has been drawn to a portion of Ext.
F wherein it has been stated that the enquiry was
postponed till Friday, 27th December 1963, and
the accused was advised to come with his evidence
at 4 p.m. O.P.W. 1 had stated at the time of ex-
amination-in-Chief that on 24th December 1963
he had asked Okil Mia to bring his witnesses on
27th December 1963 and that Okil Mia did not
turn up on 27th December 1963 the letter Ext.
B-1 was written to him. The letter Ext. B-1 is
dated 27th December 1963. It would appear
from the evidence of P.W. 1 and O.P.W. 1 that
this letter was received by P.W. 1 sometime in
the evening on 27th December 1963. Presumably
the letter was written after it was found that
Okil Mia had not turned up at 4 p.m. on 27th
December 1963. It is stated in that letter
(Ext. B-1 on admission) that Okil Mia did not
turn up on 27th December 1963, the letter Ext.
he was given an opportunity to produce his wit-
nesses on 29th December 1963 at 10-30 a.m.
(Sunday). It has been suggested to O.P.W. 1
in cross-examination that the letter Ext. B-1 was
written and sent to Okil Mia after learning about
the complain by Okil Mia. O.P.W. 1 had denied
this suggesion. But it does appear from Ext.
2-A that the complaint was written on 26th
December 1963 and was submitted to the learned
Magistrate, Barrackpur, on 27th December 1963.
However that may be, there is the evidence of
O.P.W. 1 and the endorsement in Ext. F-1 that
Okil Mia was asked to bring witnesses. It was
suggested to O.P.W. 1 in cross-examination that
Okil Mia had made over a slip in which the
names of some witnesses were mentioned, that he
told him that those witnesses would be examined
later, that Okil Mia again saw me on 26th
December 1963 and was told by him that the wit-
nesses would be examined later and that Okil Mia

again saw me on 27th December 1963 in the morning and was again told that the witnesses would be examined later. As Okil Mia had gone through Barrackpur Criminal Court for lodging a complaint it is only likely that he would not be able to produce the witnesses on 27th December 1963. On that date he was actually examined by the learned Magistrate, Barrackpur, on solemn affirmation. It appears to me to be very likely that if actually 27th December 1963 was fixed as the date for enquiry Okil Mia would have taken a date for giving his evidence. Regarding 27th December 1963, I would also point out that in paragraph 2(d) of the written statement by the employer, it has only been mentioned that the enquiry was held on 24th December 1963 and 29th December 1963. There is no statement that actually 27th December 1963 was fixed as the date of giving evidence by Okil Mia and that he had failed to appear on that date. Of course in the report Ext. G it has been stated that the accused wanted time to produce witnesses and was advised to come with the witnesses on 27th December 1963 at 4 p.m. and that he was later on informed to come with the witnesses on his behalf. If this is so I do not think why 27th December 1963 has been omitted in the written statement of the Company.

I shall not turn to discuss the evidence regarding the alleged enquiry on 29th December 1963. The evidence of P.W. 1 is that he did not know that there would be hearing on 29th December 1963. Of course in the letter Ext. B-1 there is the mention of the date 29th December 1963 (written as 29th November 1963 through mistake). Regarding that date there is the evidence of O.P.Ws. 1 and 2 and there is also the minute of the proceeding (Ext. F). According to O.P. Ws. 1 and 2, Okil Mia did not bring any witness. It was suggested to O.P.W. 2 that he was not present on 29th December 1963 at all and he had actually signed on being asked by the Manager without understanding the contents. O.P.W. 2 had denied that suggestion. O.P.W. 1 had said that O.P.W. 2 was present at the time of enquiry on 29th December 1963, that he does not know English and that after everything was explained to him he had given his signature. There appears to be the two signatures of O.P.W. 2 and underneath one of them, there is the date 29th December 1963. But that signature with date has not been proved by O.P.W. 2 who has only proved the other signature which is marked Ext. F-1. It may be mentioned here that even in Ext. F Okil Mia does not appear to have stated that he did not want to examine any witness. It has only stated that there was no one to give evidence for him. As Okil Mia had mentioned the names of witnesses in the petition of complain, dated 26th December 1963, it is not very likely that Okil Mia would not try to produce his witnesses to prove that he was not at fault. Even in the report Ext. G it is not seen that the accused did not want to examine any witness. It is only stated that the accused came on 29th December 1963 but without any witness to give any evidence in support of the reply to the charge-sheet. I think that Okil Mia really wanted to produce some witnesses in support of his case before the Enquiring Officer but the Enquiring Officer did not take the evidence of those witnesses. The Enquiring Officer had stated in his evidence that Okil Mia could call his witnesses from the department. I do not see how this is possible without the approval of the Management. I have therefore come to the conclusion that Okil Mia had not been allowed to examine witnesses to prove his case before the domestic enquiry and that there has been violation of the principle of natural justice.

Okil Mia had examined P.W. 2 Mohesh Singh to prove that he was not at fault on 20th December 1963. I do not think I can discuss the evidence of Mohesh Singh and find out whether the version of Okil Mia was true or not. I need only point out that the name of Mohesh Singh has been mentioned in the petition of the complaint Ext. 2-A. Ext. 2-A further shows that Jhulan Tewari and Full Md. Ausari beside Mohesh Singh and Okil Mia were examined at the time of judicial enquiry by the learned Magistrate. It is admitted by O.P.W. 1 that Mr. Cochrane is on bail in the criminal case pending before the Barrackpur Criminal Court. The order-sheet (Ext. 2) would show that Mr. Cochrane did not appear after summons and he only appear after the issue of warrant with the bail. However, in view of my above conclusion it is not necessary to discuss the other evidence. I need only say that I do not see why O.P.W. 1 Shri K. Bhattacharya, or O.P.W. 2 Shri Bachha Raj Bhar were asked to be present at the time of enquiry. They claim to be representative of the Works Committee but the Works Committee itself has no connection with the domestic enquiry. The Standing Orders provide for representation at the time of enquiry against a workman and it is for the workman to choose his representative. In the present case the evidence of O.P.W. 3 shows that he went there on being asked by the Management. It is not clear to me why any one should have been present on being asked by the Management. The question however need not discussed any further.

The learned advocate appearing for the Company did not adduce any evidence before me to prove that really Okil Mia had committed an act of indiscipline by slapping on the left cheeck of Mr. Cochrane on 20th December 1963. Therefore the Company did not admit to justify the dismissal on merits before me. On the other hand there is some evidence on the side of Okil Mia. Even at the time of domestic enquiry some facts as mentioned above in favour of Okil Mia had appeared. As the domestic enquiry has not been fairly and properly conducted and as the Company did not seek to justify the dismissal on merits, it appears to me that Okil Mia ought to be reinstated in service with full wages for the period of forced unemployment.

The order of dismissal of Okil Mia is set aside in view of my above finding and the Company is directed to reinstate Shri Okil Mia in service with continuity and pay him the average wage

for the period of his forced unemployment within a month of the publication of the award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
23-9-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4427-I.R./IR/10L-81(A)/64.—16th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4136-I.R./IR/10L-81(A)/64, dated the 9th September 1964, the industrial dispute between Messrs. Taps and Dies Ltd. 4/1 Nabadwip Road, Krishnagar, Nadia, and their workmen represented by Taps and Dies Ltd. Employees' Union, Krishnagar, Nadia, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Taps and Dies Ltd., 4/1 Nabadwip Road, Krishnagar, Nadia, and their workmen represented by Taps and Dies Ltd. Employees' Union, Krishnagar, Nadia. (Case No. VIII-258 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 4136-I.R./IR/10L-81(A)/64, dated Calcutta, the 9th September 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Taps and Dies Ltd., Krishnagar, and their workmen represented by Taps and Dies Ltd. Employees' Union for adjudication regarding the issue contained in the order of reference.

Issue

Is dismissal of Shri Stephen Molla justified? To what relief if any, is the workman entitled?

This is a reference under section 10 of the Industrial Disputes Act. Both the Company and the workman filed their written statements upon the issue referred to the Tribunal. The Union representing the workman in its written statement stated that Osborn India Engineering Private Ltd., was amalgamated with this Company and the employees of Osborn are under the employment of Taps and Dies Ltd. The Union took up the various grievances of the workmen through its Secretary Stephen Molla; as such Stephen Molla incurred the displeasure of the Company. Stephen Molla was appointed in November 1962. On 16th of January 1964 a charge-sheet was issued to him on the ground that he made certain remarks to the Works Manager. Stephen sent a reply to the charge-sheet. An enquiry was held in violation of the principles of natural justice and the enquiry is challenged as shame and perfunctory. The evidence was recorded in English in spite of the protest of Stephen Molla that he did not know English. On 10th February 1964 Stephen was dismissed by a letter. There had been conciliation proceedings before the Conciliation Officer, Barrackpore, and the Company applied under section 33(2)(b) of the Industrial Disputes Act. There had been conciliation over the dismissal of Stephen Molla and thereafter the present reference was made. The workman claims to be reinstated with back wages and continuity of service. Stephen also claims in his written statement that he was a protected workman within the meaning of the Industrial Disputes Act (paragraph 14).

The Company filed written statement wherein they deny the allegation of bitter feeling between the Union and the Management. Stephen Molla never represented the Union or discussed with the Company over labour matters. The Management has no occasion to be annoyed with Stephen. He was guilty of serious act of insubordination. That is the ground on which he was charge-sheeted and after proper and fair enquiry he was dismissed. In the enquiry Stephen was assisted by his co-worker David Biswas. They participated in the enquiry that was held. The Company dismissed Stephen Molla after full consideration of the evidence against him. The dismissal of Stephen Molla is therefore justified.

Appearances of the parties are as follows:

For the Company: Shri C. L. Ganguly, Advocate.

For the Union: Shri Amar Chakraborty, Advocate, assisted by Shri Amaresh Chakraborty, Advocate.

Decision

Besides the issue of dismissal there is a plea that Stephen is a 'protected' workman within the meaning of Industrial Disputes Act. This plea has been taken in the written statement and also in reply to the charge-sheet. The charge-sheet was issued on 16th January 1964 (Ext. 2). The reply

was given by Stephen on 20th January 1964. In that written statement a plea was taken that Stephen was a protected employee to the knowledge of the Company. Admittedly there had been conciliation pending before the Conciliation Officer, Barrackpore, when Stephen was dismissed by a letter on 10th February 1964 and the Company applied for approval under section 33(2)(b). That approval had been granted is not in dispute. The plea of the workman is that under section 33, sub-section 3 of the Industrial Disputes Act no action can be taken against a protected workman. In the explanation protected workman has been defined for the purpose of sub-section 3. A workman who being an officer of a registered Trade Union connected with the establishment is recognised as such in accordance with the rules is a protected workman. Next I will turn to the rules. Stephen is admittedly the Secretary of the Union of workmen. He is therefore an officer of a registered Trade Union connected with the establishment In order to be a protected workman he must be recognised in accordance with the rule 71 which provides as follows:

> "Every registered Trade Union connected with an industrial establishment to which the Act applies shall communicate to the employer before the 30th September every year, the names and addresses of such of the officers of the Union who are employed in that establishment and who, in the opinion of the Union, shall be recognised as 'protected workman'."

It is therefore obligatory on a registered Trade Union to communicate to the employer before the 30th of September every year the list of protected workmen. Now let us see if the name of Stephen Molla was communicated to the management before his dismissal in order that he may be recognised as a protected workman. It is significant to note that Stephen was dismissed on 20th February 1964. The communication must therefore be made earlier to 20th of February 1964. On the side of the Union a letter Ext. 4 is placed before me to show that the General Secretary of the Union (Stephen Molla) wrote to the Works Manager informing him that the General Secretary Stephen Molla should be treated as a protected workman. Copy of this letter was forwarded to the Labour Commissioner. The corresponding letter appears in the Labour Commissioner's file which was called for that purpose. There is nothing to show as to when was received by the Labour Commissioner. The letter is dated 3rd January 1964. But that date is not material. The date of receipt of the communication by the management is of paramount importance. The date of receipt by the Labour Commissioner would have also indicated the approximate date. Exhibite 4 filed by the Union itself shows that the copy was received by the Labour Commissioner's office on 29th February 1964, i,e., after the dismissal of Stephen Molla. This communication will be of no avail. This is not a communication in due compliance of rule 71 prescribed under section 33, sub-section 3. Stephen wanted to say that Ext. 4 was sent to the Management but his evidence is not reliable in view of the fact that he did not send it by post. In his evidence Stephen stated that the Vice-President of the Union sent it by post. He further adds that he had no knowledge. There is no evidence therefore that this letter was sent to the management at all. Even if it was sent to the management it was not earlier than 20th of February 1964 as the endorsement appearing on it will show that it was received by the Labour Commissioner on 29th February 1964. Stephen is not therefore protected workman as claimed.

I will now enter into the merits of the case. Stephen was a permanent workmen of the company and he was appointed in September 1962. Admittedly he is the General Secretary of the Union and there is ample evidence to hold the contention that he was participating in conciliation proceedings on behalf of the Union in various labour problems of this establishment. He is an important spokesman of labour so far as this establishment is concerned. The Labour Commissioner's file will bear out this fact. On 15th January 1964 Stephen Molla got a warning slip which is Ext. D. The warning slip runs thus:

> "In spite of being cautioned you are absent on 13th January 1964 without prior sanction. Your explanation is considered inadequate."

On 16th January 1964 Stephen Molla was served with charge-sheet which is Ext. F. The charge-sheet runs thus:

> On 15th January 1964 at 9 p.m. Stephen Molla appoached the Works Manager Shri A. K. Biswas with the warning letter received on the same day from Shri Sanyal, the Foreman, who complained to the Works Manager that he was aggrieved by the warning letter. The Works Manager told him that the procedure for obtaining leave was duly invited. To this Stephen Molla who retorted by saying:

আপনাদের কাছে এ্যাপিল করে কি হবে। এর ব্যবস্থা আমরা বাইরে করবো—না হয় ছ মাস জেল খাটবো।

> Further in the presence of Sourendra Kumar Ghose, the chargeman Stephen Molla uttered the following words.

আমাকে তাড়াবার মতলবেই এই সব করা হচ্ছে। এর জন্য যদি কারখানায় শান্তিভঙ্গ হয় তবে ম্যানেজমেন্ট দায়ী—না হয় চাকরী ছেড়ে জেলে যাবো। আমরা কি কারখানার কেনা গোলাম।

The above threat was considered highly prejudicial to the interest of the company and the conduct of Stephen Molla amounted insubordination and gross misconduct. This is the charge against Stephen. Stephen gave a reply Ext. G wherein he denied the allegation made against him. He did not utter those words. He further added that he was a victim of unfair labour practice. There had been a charter of demands submitted earlier today. On 15th Jauuary 1964, the Works Manager called him in his chamber and told him that he would teach him a lesson. Date of enquiry was duly notified and enquiry was held on 27th January 1964 and 31st January 1964. The proceeding of enquiry is

Ext. H. Shri R. Das Gupta, Labour Adviser of the Company, was the Enquiring Officer. He gave evidence before me and proved that enquiry proceedings. The enquiry proceeding is challenged by the Union on several grounds. It is first of all stated that the principal witness was the Works Manager Shri A. C. Biswas. Stephen Molla was not given opportunity of cross-examining him. The enquiry proceeding was perfunctory and biased. It was opposed to the principles of natural justice. I will consider the enquiry proceedings in this connection. I have perused the proceeding of enquiry very minutely. At the beginning Stephen was asked about the charge-sheet. At the enquiry David Biswas was present on behalf of the workman Stephen Molla. David was also examined before me. The Works Manager Shri A. C. Biswas was asked to explain the charge to Stephen and the charge was explained accordingly. Thereafter the Enquiring Officer asked Shri Molla whether he uttered those words. Molla denied. He added that there would be no result by making an appeal to the management. He further added that if there was breach of peace the attitude of the Company was responsible and not that of the workman. Thereafter Shri Biswas was asked to examine witnesses on his behalf. It is significant to note that no narration was given by Mr. Biswas and the workman was not given opportunity of cross-examining Shri A. C. Biswas. Shri S. K. Ghosh, the chargeman, was then called as a witness. He stated that he heard Stephen Molla saying the following:

> "How long would you continue such cruel behaviour. It is clear that all these tactics are being adopted to drive me out from this Company. If there is any breach of peace, then management shall be responsible for the same. Do you think we are purchased servants of the Company"?

Then the enquiring officer asked Stephen to cross-examine Shri S. M. Ghosh. It was declined. Thereafter the enquiring officer started cross-examining Stephen Molla. From time to time he asked questions to Shri A. C. Biswas which had no bearing upon the utterences alleged to have been made by Stephen Molla forming the subject-matter of the charge. Nowhere thereafter the proceedings show that Stephen Molla was told that he had a right to cross-examine Shri Biswas, the Works Manager. From the proceedings itself it is clear that Stephen Molla was not given any opportunity to cross-examine Shri Biswas nor does it appear from the enquiry proceedings that Shri A. C. Biswas stated the incident in the form of a narration. At the conclusion of the enquiry the following paragraph appears.

Enquiry Officer to Molla—You have stated in your reply that the Works Manager is very much prejudiced against you and you apprehended that you will not get any justice at the said pretended enquiry. Have you found any unfair practice or have you not been given full opportunity to defend your case in this enquiry? Stephen Molla—No, I have been given full opportunity to defend my case and I have nothing to say against this enquiry. The portion I have quoted will give a clear expression of the anxiety which the Enquiring Officer was suffering from in getting a confirmation of the fairness of the enquiry from the delinquent himself. If Stephen Molla was challenged the pretended enquiry could be ever admitted that the enquiry was very fair. The entire enquiry proceeding shows that the Enquiring Officer was very much anxious to exhibit that the enquiry was fair and he was over zealous in getting a certificate from Stephen Molla himself in this respect. The enquiry proceeding was opposed to the principles of natural justice inasmuch as Stephen Molla was not given proper opportunity of cross-examining the principal witness Shri A. C. Biswas, the Works Manager. The enquiring officer recorded the proceeding in English. Stephen Molla wants to suggest that the proceeding was not explained to him in Bengali. It is significant to note that though Stephen Molla does not know English, his representative David knows English and he was sitting by the side of the Enquiring Officer. The rendering of the evidence in English does not however vitiate the proceeding. I do not take any exception to the said record on that ground. Next I will turn to the findings of the Enquiring Officer which is described as perverse. It is the duty of the enquiring officer to find that Stephen Molla was guilty of major misconduct for insubordination. There is no clear finding as to what is the exact expression used by Molla which amounts to conduct of gross insubordination. As a matter of fact there is no proper finding by the Enquiring Officer in Ext. J. A long report is made but it nowhere describes that a particular utterence of Stephen Molla amounted to gross misconduct. The company has no standing orders. Still however in the absence of standing orders a commonsense view of ordinary prudent man should be the guide in determining what is insubordination and what is major misconduct. Shri Biswas did not give any evidence besides reading out the charge-sheet. The only witness was Sourendra Kumar Ghosh. I have already quoted his deposition. He stated that Stephen Molla said "that the Company was guilty of cruel behaviour and it was adopting tactics to drive out him from the Company and that if there was any breach of peace, the management would be responsible. The workmen were not Kena Golam of the Company. Stephen Molla as a General Secretary of the Union would have occasion to discuss labour matters with the management. In that capacity he is a Trade Union leader and not an ordinary workman. The interest of all the workmen are to be looked into by him. The utterences which are ascribed him in the evidence of Souren Ghose cannot amount to gross misconduct or insubordination. In discussing labour matter he was justified in making comments upon the behaviour of the man. He was even justified to show that management would be responsible for breach of peace and the workmen were not serfs of the Company. These are utterences from which I cannot say that Molla intended to insult or intimidate the Works Manager. This is an assessment of the relative position of labour and management in the opinion of Stephen Molla. He must have freedom of expressing himself provided he does not use abusive language or language amounting to threat to the Works Manager. The Enquiring Officer obviously relied upon the aforesaid evidence. In my considered opinion that is not gross misconduct or

insubordination, from the view point of a prudent man. In the absence of any standing orders the Enquiring Officer was not justified in commenting that the utterences of those words amounted to a major misconduct or insubordination. No particular order of the Works Manager was violated by uttering those words. This is no insubordination in any view of the matter. This is not a major misconduct because it was not personal threat to the Works Manager but it was a comment on the relationship between labour and management and it was a general criticism of the policy of the management which was followed in relation to labour in that establishment. There is another expression in the charge-sheet which one can take exception to.

"আপনাদের কাছে এ্যাপিল করে কি হবে। এর ব্যবস্থা আমরা বাইরে করবো,—না হয় ছ মাস জেল খাটবো।"

The last part as " না হয় ছ মাস জেল খাটবো"

has a bad insituation. The Enquiring Officer did not rely upon this alleged utterence. Shri Biswas did not give evidence to say this, nor Stephen Molla was given opportunity of cross-examining Shri Biswas on this point. Even if I accept that Stephen used the expression as quoted, it contains at most a disguised threat which was not directed against the Works Manager personally. It is a general expression and the reason for courting arrest may well have several inunciations. As a Trade Union leader he may have little confidence in an appeal to the management. These are utterences which do not amount to gross misconduct or insubordination. Even if those utterences are accepted as proved, I am unable to say that they amounted to gross misconduct or insubordination. The finding of the Enquiry Officer must therefore be held to be perverse and on that ground also the enquiry proceeding is vitiated. There is yet another reason for which I say that the dismissal of Stephen Molla on the above enquiry was bad. The letter of dismissal is Ext. K will speak for itself. The relevant portion of letter of dismissal is quoted for the purpose of appreciating the grounds of dismissal:

"A copy of the findings of departmental enquiry is forwarded herewith for your information. On careful consideration of the said findings, it has been found out that you are guilty of gross insubordination to your Works Manager.

In this connection it is also noted that the matter leading to your above misconduct has a bearing on your past record from which it is found that you were absent without permission on 5th December 1963 and you were verbally warned for the same. Further, on the same count you were against rigtly warned in writing on 15th January 1964, for leave without permission on 13th January 1964. On that date you had send an application for leave through a massenger, and you absented from duty without permission and did not consider it necessary to know it the management could and had allowed you the leave. In the preliminary investigation by the F/M you failed to justify your absence without prior sanction. The above circumstances establish that you had no justifiable reason to behave insubordinately with your superior.

A further instance of insubordinate behaviour towards the Works Manager had been a baseless and malicious remark by you made to the Works Manager at a meeting before the Labour Officer, Barrackpore, on 23rd December 1963. On this account you were given an open opportunity to substantiate the subject-matter of your remark before all the workmen in the factory on 24th December 1963 but you had failed to justify your remark and indulged in further insulting remarks to the Works Manager. You were accordingly publicly warned on 24th December 1963. The said warning letter was displayed on the Notice Board.

In consideration of the above, the management is of the opinion that it is no longer possible to retain you in the service of the Company in the interest of discipline in the factory.

Under the circumstances, you are hereby dismissed from the service of the Company."

The grounds for dismissal accordingly are set forth in the letter of dismissal. It is not found by the Dismissing Officer that the proved charge was enough ground for dismissal. In consideration of all the charges mentioned in the letter of dismissal, the order of dismissal follow. The letter shows that there are various other heads of charges on which the Dismissing Officer relied on meting out the order of dismissal. In regard to those several other charges there were nothing in the charge-sheet and there was no evidence before the Enquiring Officer; no opportunity was given to the workmen to meet those charges. The letter does not show that the charge proved was the ground for dismissal. The dismissal was the result of several charges for which the workman had no opportunity of meeting the same. The dismissal is accordingly bad and untenable. The enquiry proceeding is therefore vitiated and it cannot be relied upon.

Now since the enquiry proceeding is not relied upon the management is at libarty to prove the charge before this Tribunal. The charge is in respect of certain utterences which I have already quoted. I have already observed that those utterences do not amount to insubordination or major misconduct. Even if they do, they must be proved by cogent evidence before the Tribunal. Only witness examined before the Tribunal is the Works Manager Shri A. C. Biswas. The workmen Stephen Molla denies those utterences. The evidence is oath against oath. Sourendra Nath Ghosh was not examined before me. Stephen Molla denied that he made the following utterences, namely, "Apanader Kachhe Appeal Kore Ki Habe Er Byabastha Amra Baire Korbo-Nahay Chha Mas Jel Khatbo" I have already discussed the various aspect of the case. The evidence before me do not prove the charge of misconduct and insubordination. It is not proved that Stephen Molla made those actual utterences. The Works Manager was annoyed with Stephen Molla from before owing to his Trade Union activities. He was the General Secretary of

he Union and was taking part in conciliation proeedings and there were occasions when Stephen Molla and the Works Manager held discussion with ach other. The letter of dismissal will give a clue o the above relationship. The Works Manager was nfluenced by other matters in dismissing Shri Stephen Molla. From the evidence I have no esitation in saying that relationship between the Works Manager and Stephen Molla is extremely bitter because of the trade union activities of Stephen Molla. In the above state I cannot rely upon the evidence of Shri A. C. Biswas, the Works Manager. His evidence will not be sufficient to prove the charge. Moreover I have already commented that the utterences ascribed to Stephen Molla do not amount to gross misconduct or insubordination according to commonsense in view of ordinary prudent man. If the model standing orders are consulted, the expression which passed between Stephen Molla and the Works Manager would not amount to insubordination or gross misconduct. Judged by any standard Stephen Molla is not guilty of major misconduct or insubordination so as to merit order of dismissal. I hold that the dismissal of Stephen Molla is unjustified. He is entitled to reinstatement and all back wages and continuity of service, and it is to be implemented within 30 days of its publication in the "Calcutta Gazette."

This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
22-9-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4550-I.R./IR/10L-69(A)/65.—20th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1680-I.R./IR/10L-69(A)/65, dated the 7th May 1965, the industrial dispute between Messrs. Kamini Engineering Co., 7, Swinhoe Street, Calcutta-19, and their workmen represented by the Kamini Engineering Shramik Union 6 Tiljala Road, Calcutta-39, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said Industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kamini Engineering Co., 7 Swinhoe Street, Calcutta-19, and their workmen represented by the Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39. (Case No. VIII-115/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-Law, Judge.

AWARD

The Government of West Bengal by order No. 1680-I.R./IR/10L-69(A)/65, dated 7th May 1965, had referred to this Tribunal the following Industrial Dispute between Messrs. Kamini Engineering Co., 7-Swinhoe Street, Calcutta-19 and their workmen represented by the Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39, for adjudication.

Issue

Is the retrenchment of the following workmen justified? To what relief, if any, are they entitled?

1. Shri Mrityunjoy Chakravorty.
2. Shri Madan Halder.
3. Shri Jaladhar Banerjee.
4. Shri Subal Mondal.
5. Shri Phulena Sarma.
6. Shri Howaldar Singh.
7. Shri Kartick Biswas.
8. Shri Sk. Azad Sardar.
9. Shri Nirmal Sarkar.
10. Shri Santosh Das.
11. Shri Sunil Das.

After the service of the usual notice the employer appeared and filed the written statement. In view of the settlement it is not necessary to state the allegation in the written statement in detail. It has been alleged inter alia that the workmen of the company are not members of the alleged Union and the alleged dispute is not an industrial dispute, but is an individual dispute and, therefore, this tribunal has no jurisdiction to try this case. With regard to the retrenchment it is alleged that the business became slack from the middle of the year 1964 and that when there was no hope of any improvement, the company by the notice on 19th October 1964, had retrenched only 11 workmen mentioned in the order of reference, the retrenchment being effective from 20th October 1964. The company has complied with provision of 25F and 25G of the Industrial Disputes Act and the retrenched workmen had collected all the dues including the retrenchment compensation and one month's notice pay. The workmen never objected and there is no letter either by the workmen or by the union protesting against the retrenchment. As the retrenchment was justified, the workmen are not entitled to get any relief.

The Union did not file the written statement, though the time was granted on several occasions. On 27th September 1965, the Union submitted a petition for time to file the petition of compromise and time was allowed till 13th October 1965. On that date joint petition signed by two representatives of the company and two Union executives had been put in. I have heard the Union secretary Shri Dwijen Chakraborty and also Shri Bipad Bhanjan Bhattacharjee who is the representative of the company. It would appear that Shri Nirmal Sarkar and Shri Azad Sardar had already been re-employed against the permanent vacancy of the company and the company has agreed to give employment to the remaining workmen. It appears to me that the terms of settlement are fair, reasonable and legal and should be given effect to. I, therefore, pass 'no dispute' award making the petition of settlement an annexure to the award.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
15-10-65.

MEMORANDUM OF SETTLEMENT

Name of parties:—(1) Messrs. Kamini Engineering Co., 7 Swinhoe Street, Calcutta-19 (to be hereinafter known as "Company").

(2) Kamini Engineering Shramik Union, 6 Tiljala Road, Calcutta-39 (to be hereinafter known as "Union").

Representing company: (1) Shri G. B. Roy. (2) Shri B. B. Bhattacharjee.

Representing workmen: (1) Shri Dwijen Chakravorty. (2) Shri Durgadas Mukherjee.

Short recital of dispute:—

A dispute arose over the retrenchment of Shri Mrityunjoy Chakravorty and 10 others, and dismissal of Shri Suranjan Karmakar by the abovenamedUnion. It could not be settled through conciliation proceedings. As a result, the dispute had been referred to the Honourable Sixth Industrial Tribunal by the Government for adjudication vide G.O. No. 1680-I.R./IR/10L-69(A)/65, dated 7th May 1965 and 1754-I.R./IR/10L-69/65, dated 14th May 1961, respectively. Thereafter the parties held bi-partite discussion and the dispute is settled on the following terms and conditions.

Terms of Settlement:—

(1) That the company has already re-employed Shri Nirmal Sarkar and Shri Azad Sarkar against their permanent vacancy. The company further agrees that the rest of the workmen as per Schedule 'A' will also be taken in employment against permanent vacancy as and when vacancy occurs, in preference to any other recruitment from outside.

(2) That the company agarees to send letter or letters to the workman or workmen concerned at their respective permanent addresses under registered post with A/D, when such vacancy occurs and a copy of the said letter will be sent to the Secretary of the Union for information, at least 10 days time will be given so as to enable the workmen to join their duties failing which sufficient cause.

has to be shown to the company which they may consider.

(3) That the company has already reinstated Shri Suranjan Karmakar in his substantive post, who was dismissed by them earlier and hence there lies no dispute on this point.

(4) That the parties to the dispute do not like to proceed with the matter and they agree to file a joint petition of compromise before the Hihourble Sixth Industrial Tribunal to pass an Award in terms of this agreement as early as possible.

Representation of the company.

Gobinda Ballav Roy.

Bipal Bhanjan Bhattacharjee.
8-10-65.

Representation of the workmen.

Dwijen Chakraborty, Secretary, 8-10-65.

Durga Das Mukherjee, 8-10-65.

Witnesses—

1. Narayan Chandra Nandi.
2. Bipul Baran Sen.
3. Baidya Nath Das.
4. Anadi Roy.

Schedule "A".

1. Shri Mrityunjoy Chakravorty.
2. Shri Madan Halder.
3. Shri Jaladhar Banerjee.
4. Shri Subal Mondal.
5. Shri Phulena Sharma.
6. Shri Howalder Singh.
7. Shri Kartick Biswas.
8. Shri Santosh Das.
9. Shri Sunil Das.

P. BASU, Judge,
Sixth Industrial Tribunal,
15-10-65.

By order of the Governor,
S. C. MUKHERJEE Asstt. Secy.

No. 4568-I.R./IR/10L-149(A)/64.—22nd October 1965.—Whereas under the Government of Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between Messrs. the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisation mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri S. N. Banerjee a workman of (Messrs. Modern India Construction Co. Ltd., B. T. Road, P.O. Sukchar, 24-Parganas, one of the companies involved in the said disputes) of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri S. N. Banerjee of Natagar Ghosepara, Kalitola, P.O. Pansila, 24-Parganas, a workman of Modern India Construction Co. Ltd., B. T. Road, P.O. Sukchar, 24-Parganas, against the said Company. (Case No. 8/65/33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

AWARD

This proceeding arises out of an application under section 33A of the Industrial Disputes Act, made by the applicant workman, Shri S. N. Banerjee, complaining of alleged illegal, *mala fide* and punitive termination of his sesvices in violation of principles of natural justice and without observing the required formalities of section 33(2)(b) of the Industrial Disputes Act though the termination was effected during the pendency of the adjudication proceeding of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962.

The Company appeared on being served with the notice of the application and filed its written statement against the application denying the allegations made by the applicant and contending that his services were terminated in accordance with his terms of appointment and the relevant provisions of the Company's certified Standing Orders and the action taken was fully justified and bona fide.

After necessary preliminary proceedings and some adjournments, the case was fixed for hearing on 30th September 1965. But in the meantime, on 27th September 1965 the parties filed a joint petition of compromise setting out the terms upon which the dispute under adjudication in the present case has been amicably settled and praying for a 'no dispute' award in terms of the settlement. The joint petition was directed to be put up on the date fixed for hearing, 30th September 1965. On that date there was no appearance by or on behalf of the applicant but the Company's representive was present. I directed the joint petition filed earlier to be put up on the date fixed for hearing so that both parties might have a chance of being heard in connection with the petition and the settlement embodied therein. The absence of the applicant on the date of hearing clearly indicated that he had no objection to the joint petition and the settlement recorded therein. The Company's representative fully supported this settlement and produced the original receipt for Rs. 1,000 granted by the concerned workman on receipt of the said sum in full and final settlement of all his claim. Having regard to the aforesaid facts and circumstances, I accept the joint petition of compromise and the settlement embodied therein as genuine and *bona fide* and I am satisfied that there has been a *bona fide* settlement of the dispute between the parties in terms of the settlement recorded in the joint petition. Accordingly I would make a 'no-dispute' award in terms of the joint petition making a copy of the said petition a part of the award as an annexure.

In the result, I make a 'no-dispute' award in the case in terms of the joint petition of settlement filed on 27th August 1965, a copy whereof is made a part of the award as an annexure.

Dictated and corrected by me.

S. K. ROY, Judge,
15-10-65.

S. K. ROY, Judge,
Seventh Industrial Tribunal.
15-10-65.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act.

Between

Sachchidananda Banerjee

And

Messrs. Modern India Construction Co. Ltd.

The humble joint petition of the parties above named most respectfully sheweth.

1. That the parties herein have amicably settled the subject-matter of the present application without prejudice to the contention of the Company that the present application under section 33A of the Industrial Disputes Act is not maintainable in law.
2. That the parties herein jointly submit that a "no-dispute" Award be made incorporating the terms which are annexed hereto and marked 'A'.

And for this act of kindness, your petitioners, as in duty, bound, shall ever pray.

S. N. BANERJEE,
(Sachchidananda Banerjee).

For the Company:
Illegible,
27-9-65.

Witness:
S. R. Singh,
Labour Officer,
Engineering Association of India.
27-9-65.

S. K. ROY, Judge,
Seventh Industrial Tribunal.
15-10-65.

Terms of Settlement

1. That a sum of Rs. 1,000 (which includes leave salary, notice pay, bonus and/or any other legal dues, if any) shall be paid by the Company to Shri Sachchidananda Banerjee on the date of presentation of the joint petition of settlement, and the payment whereof will be recorded before the learned Tribunal.
2. That the present petition is hereby withdrawn and/or disposed of without prejudice to the contentions of the Company that the present application is not maintainable in law.
3. That Shri Sachchidananda Banerjee declares that he has got no claim whatsoever including the claim of reinstatement against the Company.

For the Company:
Illegible,
27-9-65.

Witness:
S. R. Singh,
Labour Officer,
Engineering Association of India.
27-9-65.

Sachchidananda Banerjee.
S. K. ROY, Judge,
Seventh Industrial Tribunal.
15-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

LABOUR DIRECTORATE

Consumer Price Index Number for Industrial Workers

(BASE 1960 = 100)

Centre—Calcutta

Group/Sub-group	August 1965
I-A. FOOD:	
(a) Cereals and Products ..	118
(b) Pulses and Products	177
(c) Oils and Fats	172
(d) Meat, Fish and Eggs	136
(e) Milk and Products	111
(f) Condiments and Spices ..	129
(g) Vegetables and Fruits ..	150
(h) Other food	150
Food Index	135
I-B. Pan, Supari, Tobacco and Intoxicants	145
II. Fuel and Light	122
III Housing	113
IV. Clothing, Bedding and Footwear ..	121
V. Miscellaneous:	
(a) Medical Care	104
(b) Education, Recreation and Amusement.	106
(c) Transport and Communication ..	124
(d) Personal Care and Effects ..	150
(e) Others	114
Miscellaneous Index	120
General Index	130
Estimated General Index on Base: 1944 = 100 ..	196

D. CHATTERJEE,
Labour Commissioner, West Bengal
and Competent Authority under Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 20] THURSDAY, NOVEMBER 11, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL
LABOUR DEPARTMENT

ORDERS

No. 4615-I.R./IR/11L-330/64.—28th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6380-I.R./IR/11L-330/64, dated the 30th November 1964, the industrial dispute between Messrs. Roduk & Company, 13/C Sarbakhan Road, Calcutta-37 (Head Office at 5 Clive Ghat Street, Calcutta-1) and their workmen represented by Roduk & Company Workers' Union, 86A Lower Circular Road, Calcutta-14, regarding the issues mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Roduk & Company, 13C Sarbakhan Road, Calcutta-37 (Head Office at 5 Clive Ghat Street, Calcutta-1) and their workmen represented by Roduk & Company Workers' Union, 86A Lower Circular Road, Calcutta-14 (Case No. VIII-351 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri K. K. Maitra, Advocate.
For the Union: Shri M. Saha, Advocate with Shri Phani Mukherjee, Secretary of the Union.

By order No. 6380-I.R./IR/11L-330/64, dated Calcutta, the 30th November 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Roduk & Company and their workmen represented by Roduk & Company Workers' Union for adjudication regarding the issue contained in the order of reference.

Issue

Whether the closure of the factory is real and bona fide? Whether the closure is beyond the control of the management in the circumstances justified? To what relief, if any, are the workmen entitled?

Decision

This is a reference under section 10 of the Industrial Disputes Act. The issue is regarding closure of the factory and both Company and Union filed their respective written statements. The closure was characterised by the Union as mala fide and a way of victimising the workers. The Company in their written statement contended that the closure was real and bona fide. The preliminary issue was disposed of by separate order,

dated 29th July 1965, in which it was held that issue raised was an industrial dispute and the Union had representative capacity. The case was fixed for hearing on merits on 22nd September 1965. On that day a talk of compromise cropped up and the case was adjourned to 30th September 1965. On 30th September 1965, a joint petition of compromise was put in. The workmen were paid a lump sum of money in full and final settlement of their claim. The compromise was signed by the Secretary of the Union Shri Phani Mukherjee and the Union Advocate as well as by the Company's representative and its Advocate. Several receipts were filed showing payment of the agreed amount under the joint compromise. The receipts are dated 30th September 1965. The receipts were perused and ordered to be returned. The dispute is accordingly dissolved.

This is my award.

Dictated and corrected by me.
A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
19-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4628-I.R./IR/11L-309/64. — 29th October 1965.—Whereas under Government of West Bengal, Labour Department, order No. 4201-I.R./IR/11L-309/64, dated the 15th September 1964, the industrial dispute between Messrs. S. Mazumder & Co., C/o. Durgapur Steel Plant, P.O. Durgapur-3 and their workmen represented by the Durgapur Steel Project and Contractors' Mazdoor Union, G. T. Road, Oyaria, P.O. Durgapur-3, district Burdwan, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication at the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947) the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. S. Mazumder & Co., C/o. Durgapur Steel Plant P.O. Durgapur-3 and their workmen represented by the Durgapur Steel Project and Contractors' Mazdoor Union, G. T. Road, Oyaria, P.O. Durgapur-3, district Burdwan (Case No. VIII-261 of 1964).

Present:
Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal, West Bengal.

Appearances:

For the Company: Shri Dilip Das Gupta, Advocate
For the Union: None.

By order No. 4201-I.R./IR/11L-309/64, dated Calcutta, the 15th September 1964, Government of West Bengal, Labour Department, referred a industrial dispute between Messrs. S. Mazumder & Co., and their workmen represented by Durgapur Steel Project and Contractors' Mazdoor Union to adjudication regarding the issues contained in the order of reference

Issues

1. Wage.
2. Overtime allowance.

Findings

This is a reference under section 10 of the Industrial Disputes Act. Issues before the Tribunal were regarding wage and overtime allowance. The case was fixed for hearing on 29th September 1965 but the Union prayed for time. The hearing was adjourned to 18th October 1965. On the previous date it was ordered that in the case of absence of the Union, the case would be heard ex parte. On the adjourned date the Company was present but the Union was absent. The onus was upon the Union to prove their case in respect of the claim for wage and overtime allowance. As the Union was absent the Company did not prefer to adduce any evidence as it is not necessary. I may presume that their is no dispute pending as the Union does not come to press the claim.

A "no dispute" award is accordingly made.

Dictated and corrected by me.
A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal
19-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4589-I.R./IR/10L-116(A)/64. 27th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 470-I.R./IR/10L-116(A)/64, dated the 3rd February 1965, the industrial dispute between Messrs Indian Hume Pipe Company Ltd., P.O. Barakar, district Burdwan and their workmen represented by the Barakar Hume Pipe Workers' Union, P.O. Barakar, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Hume Pipe Company Limited, post office Barakar, district Burdwan and their workmen represented by the Barakar Hume Pipe Workers' Union, post office Barakar, district Burdwan. (Case No. VIII-278 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 470-I.R./IR/10L-116(A)/64, dated Calcutta, the 3rd February 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Indian Hume Pipe Company Limited, post office Barakar, district Burdwan and their workmen represented by the Barakar Hume Pipe Workers' Union, Burdwan, for adjudication regarding the issue contained in the order of reference.

Issue

Dearness allowance for all categories of workmen.

This is a reference under section 10 of the Industrial Disputes Act. There is a history of the reference which should be recapitulated. A reference was made to the Seventh Industrial Tribunal in respect of the following dispute:

"Dearness allowance for all categories of workmen"

It is a dispute between Messrs. Indian Hume Pipe Limited, Barakar Branch and their workmen. The reference was dated 22nd September 1964. Subsequently the appropriate Government in exercise of the powers under section 33(b) of the Industrial Disputes Act withdrew the said proceedings from the Seventh Industrial Tribunal and transferred it to this Industrial Tribunal for adjudication in consideration of the fact that another industrial dispute between the workmen of Konnagar factory and the company was pending before this tribunal.

In the written statement the union alleged the following :- -

The company is an engineering company with 60 establishments spread throughout India and Ceylon. In West Bengal there are two branches one at Konnagar and another at Barakar. The reference in question is in respect of the workmen at Barakar. The workmen are paid very low wages even below the need based minimum. The minimum wage of a daily-rated workmen is Rs. 2.50 P. and that of monthly-rated workmen is Rs. 76. The rate of dearness allowance of monthly-rated and daily-rated workmen is also low. The existing rates are shown in Annexure C. For basic wage ranging from Re. 1 to Rs. 100 it is 60 per cent. of the basic wage subject to a minimum of Rs. 50; for wage ranging from Rs. 101 to Rs. 150 it is 50 per cent. of basic wage subject to a minimum of Rs. 60; for wage ranging from Rs. 151 to Rs. 1,000 it is 20 per cent. of the basic wage subject to a minimum of Rs. 75. The daily-rated workers are getting Rs. 1.50 P. per day as dearness allowance according to the unilateral rate brought into existence from 1st January 1963. The cost of living index is much higher during the period from the base of 1949 when the dearness allowance was fixed. The union claims dearness allowance at rates shown in Annexure C. It is 100 per cent. for wage range from Re. 1 to Rs. 100, subject to a minimum of Rs. 80; 90 per cent. for wage range from Rs. 101 to Rs. 150, subject to a minimum of Rs. 100; 50 per cent. of the basic wage for the wage range from Rs. 151 to Rs. 1,000, subject to a minimum of Rs. 110. The dearness allowance of Barakar area where the factory is located should be considered with reference to the coal and steel industry in the neighbourhood. In a recent award of the Seventh Industrial Tribunal the wage scale of monthly-rated and daily-rated workmen of Konnagar factory had gone considerable high and the dearness allowance had also been revised. The company offered the rates of dearness allowance but the workmen of Barakar factory refused to accept it on the plea that the wages are lower than the wages prevailing at Konnagar factory. The union accordingly claims dearness allowance for all categories of workmen in the manner indicated in Annexure C.

The company at first filed a preliminary written statement on 12th April 1965 wherein it was contended that Barakar factory had been closed on and from 1st of January 1965 on account of circumstances beyond the control of the company. It is alleged that the site on which factory stood is gradually subsiding. In view of the closure the reference for dearness allowance is not maintainable. Thereafter the matter was heard on 8th June 1965 on the preliminary point and the preliminary objection was overruled. The reference was held to be competent and it was ordered that it would be heard and decided on merits. The company was given opportunities to file complete written statement. Pursuant to the same the company filed written statement on 13th July 1965 wherein the company reiterated their stand that in view of the closure the reference could be decided. In the written statement it was contended further that there was no case for increase of dearness allowance. The dearness allowance of the daily-rated workmen was settled under a bipartite settlement, dated 29th of November 1956. The dearness allowance was enhanced to Rs. 1.50 per day with effect from 1st of January 1963 on the representation of the workmen. With regard to the monthly-rated workmen the dearness allowance was fixed not in 1949 but in 1951 when the factory was started. The award

regarding Konnagar factory cannot influence the rates of dearness allowance prevailing at Barakar factory because Konnagar is a much bigger unit than Barakar.

Appearances of the parties are as follows:—

For the Company : Shri K. P. Mookerjee, Counsel.

For the Union : Shri S. Banerjee, Advocate.

Decision

At the time of hearing of the argument Shri K. P. Mukherjee on behalf of the company has taken another objection to the irregularity of the order of reference. He finds fault with the order on the ground that it is an excess of the powers conferred on the appropriate Government under section 33(b). His argument is that the appropriate Government may by an order in writing withdraw any proceeding pending before one tribunal and transfer it to another tribunal but in doing so appropriate Government cannot add anything to it or subtract anything from it. It is contended that by the impugned order of reference the appropriate Government withdrew the issue of dearness allowance but transferred both the issues, namely, the issue of dearness allowance as well as the bonus issue of 1962-63 which was already pending before this tribunal. This comment of Shri Mukherjee is not only without foundation but it shows misapprehension of the entire order of reference by which the appropriate Government transferred the dispute to this tribunal. In order of reference the appropriate Government states that whereas an industrial dispute as specified in Schedule I, namely, dearness allowance issue was pending before the Seventh Industrial Tribunal and whereas another industrial dispute described in Schedule II, namely, bonus issue was pending before the Second Industrial Tribunal, the Government considers it expedient that both the disputes specified in Schedules I and II should be adjudicated by one industrial tribunal. Therefore in exercise of the power under section 33(b) the Government withdraws the proceedings from the Seventh Industrial Tribunal and transfers it to the Second Industrial Tribunal. The two issues are specified in Schedules I and II in order to make it convenient for referring to the same in stating the reason of the transfer. It is not correct to say that by this order of reference both the issues were transferred to this tribunal. That is not the case at all and any reading of the order in that light is not a correct reading. I hold accordingly that the order of reference is not bad or it does not exceed the power conferred under section 33(b). The objection in this respect is overruled.

With regard to the other objection, namely, that the factory is closed on 1st of January 1965, I have recorded an order, dated 8th June 1965, which is in the order-sheet. The issue of closure is not before me. Whether the closure is bona fide or justified is not to be decided by me. I accept the closure as a fact. Even then the order of reference is maintainable. The present reference was made on 3rd February 1965, but there had been a reference already pending before the Seventh Industrial Tribunal, dated 22nd September 1964 and that reference was withdrawn from that tribunal and transferred to this tribunal. For all intends and purpose the dispute is one which had been referred to the tribunal in September 1964, i.e., long before the closure. The charter of demand is of the year 1962. If the workmen are given any relief, the question will arise from what date the relief would be granted to the workmen. Even if the factory is closed the workmen would be entitled to some relief during the period the factory worked and the workmen were in service and the relationship of employer and employee continued. Shri K. P. Mukherjee, on behalf of the company, submits that since the industry is dead, the tribunal is not competent to adjudicate upon the dispute of dearness allowance. He has placed before me two decisions of the Supreme Court. One of the cases stated by him is reported in A.I.R. 1957, Supreme Court, page 95. The relevant discussion appears at page 100. The reference of an industrial dispute was challenged on the ground that at the time of reference no industrial dispute according to the definition of the section 2(k) of the Industrial Disputes Act existed as the relationship of employer and employee ceased on closing down of the business and discharge of all the workmen on 21st March 1951. The date of notification in the reported case was 16th November 1951, i.e., after the closure of the business. In the instant case as I have already discussed the relationship existed on the date of notification which in the relevant case would be 22nd September 1964. It is no doubt that the scheme of the act is that it assumes the existence of the industry and then proceeds to provide for various steps. Where the business has been closed and it is either admitted or found that the closure is real and bona fide, any dispute arising with reference thereto will fall outside the purview of the Industrial Disputes Act. That is undoubtedly an accepted principle. In the reported case itself to which Shri K. P. Mookerjee has referred at page 101, it appears that the Supreme Court made a distinction. The subject-matter of the reference under the impugned notification was the claim of workmen on a promise by the management, dated 3rd January 1951 and 10th January 1961. If that contention was well founded the learned Supreme Court observed the dispute related to a claim which arose while the industry was in existence and between persons who stood in the relationship of employer and employees and that would normally be an industrial dispute as defined in the act (page 101). Thus the ruling which is cited by Shri Mukherjee has no application in the present case, specially because, the impugned notification in the case before us was made prior to the closure of the business during the continuance of relationship of employer and employee. Shri Mukherjee has relied upon another case reported in A.I.R. 1957, Supreme Court, page 168. In that case the company closed the factory temporarily for two months on 15th January 1952 and the services of the workmen were not considered necessary for two months from 17th January 1952. Thereafter certain terms were agreed upon and the workmen were to report for duty on 16th July 1952. The workmen did not report. The factory was closed. In

that decision the learned Supreme Court discussed provisions of section 22 of the Industrial Disputes (Appellate Tribunal) Act, 1956, with reference to the provisions of the Industrial Disputes Act. The principles discussed in that case have no application to our instant case. I hold that the order of reference is not bad or incompetent, in spite of a closure of the factory on 1st January 1965 and the issue of dearness allowance should be adjudicated upon. The workers will get relief, if any, up to 31st of December 1964 while the factory was existed.

Now I am turning to the issue on merits. It is established principles of law that in considering the question of dearness allowance the tribunals are to apply the industry-cum-region formula. If there are other engineering industries in Barakar area, the prevailing rates of dearness allowance in the said industry should form the basis of fixation of dearness allowance in this factory. If there is paucity of such industry in that region the region part of the industry-cum-region formula would receive more importance and other industries of that region shall receive consideration. This is the burden of decision reported in 1964, 1, L.L.J, page 342. The guiding principle is that all concerns should be more or less on equal footing in the matter of production costs. Where the number of comparable concern is small in a particular region and therefore the competition aspect is not of the same importance, the region part of the industry-cum-region formula assumes greater importance, particularly, with reference to the clerical and subordinate staff. In that reported case the Supreme Court has also observed that same dearness allowance should be given to employees getting same wages irrespective of whether they are clerks, subordinate staff or factory workmen. The union has produced before me a chart Ext. 6 from Indian Iron & Steel Company Limited, Burnpore, which is not a comparable concern, is a much bigger concern than Indian Hume Pipe. Ext. 6(a) is another chart of Indian Iron & Steel Company of Kulti. That is also not at all a comparable concern with the factory in question. No other engineering concern of that area is before me showing rates of dearness allowance prevailing in the industries in that region. As to other industries in that region there is nothing before me to form a basis in application of the principles industry-cum-region formula. I am not in a position therefore to fix dearness allowance on the said principle for want of appropriate datas.

Dearness allowance by settlement in 1956. The consumer price index is Ext 1. With reference to this it is argued on the side by the union that in 1963 the price index rose to 448 points while in 1956 it was 347 points. So there have been a rise of approximately 100 points. It is well accepted principles for full neutralisation of the rise should not be made. The rise in the price index should be neutralised partially. It is however clear that some rise in dearness allowance should be necessary to neutralise even a portion of the rise in the cost of living index. In this connection a case reported in 1964, Volume VIII F.L.R., page 283. is cited before me. In that decision the following principles have been laid down. Where at both the centres of the company the industrial work carried on by the company is similar in character and the employees working with it at the two respective centres were transferable from one to the other, there should be no disparity or difference between the dearness allowance paid by the company to its employees at one of this centres and that paid at the other centre. It is in evidence that the company has a branch at Konnagar and another branch at Barakar. It will appear from evidence of Shri Sunil Sengupta, P.W. 2, General Secretary of the union, that Barakar and Konnagar factories are almost equal in strength and production. The witness further adds that the company offered to pay dearness allowance prevailing at Konnagar. Cost of living index at Barakar and Konnagar would not be much different. P. W. 2 Shri Sengupta wants to say that the cost of living index at Barakar is higher than that of Konnagar. It will also appear from the evidence of Shri Sengupta that there are instances where there is transfer to Barakar from other units Considering the evidence on record I am inclined to allow to the workmen of Barakar the same dearness allowance which are paid to workmen of Konnagar under the award of 1963. It is an admitted fact that there have been an award in respect of the dearness allowance of the workers of Konnagar factory by the Seventh Industrial Tribunal. The Union has given an Annexure F(A) which shows the rates of dearness allowance for monthly and daily-rated workers according to the award of the Seventh Industrial Tribunal. I make those rates available to the workmen of Barakar factory. They are as follows:—

Rate of Dearness Allowance for the monthly-rated Staff

BASIC SALARY BETWEEN	Dearness Allowance
Re. 1 and Rs. 100	65% subject to a minimum of Rs. 55
Rs. 101 and Rs. 150	55% subject to a minimum of Rs. 65
Rs. 151 and upward	25% subject to a minimum of Rs. 80

Rate of Dearness Allowance for the daily-rated workmen

CATEGORY	Dearness Allowance
Skilled workmen	Rs. 1·75 nP. per day.
Semi-skilled workmen	Rs. 1·75 np. per day.
Unskilled workmen	Rs. 1.50 nP. per day.

The above rate of dearness allowance will have effect from the date of charter of demands, namely. 1st August 1963.

This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
18-10-1965.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy

No. 4630-I.R./KW/I.R./11L-8/62.—29th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 442-I.R./IR/11L-8/62, dated the 8th February 1962, the industral dispute between Messrs. The Shalimar Rope Works Ltd., 39 Shalimar Road, Howrah and their workmen represented by Shalimar Rope Workers' Mazdoor Union, 25 Shalimar Road, P.O. Botanical Garden, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal.

And whereas on an appeal filed by the company against the Award made by the said Second Industrial Tribunal on the said industrial dispute, the Honourable High Court, Calcutta, issued a rule and sent back the case on remand for re-hearing of the said issue;

And whereas the said Second Industrial Tribunal adjudicated on the said issue and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Shalimar Rope Works Ltd., 39 Shalimar Road, Howrah and their workmen represented by Shalimar Rope Workers' Union, 25 Shalimar Road, P.O. Botanical Garden, Howrah. (Case No. VIII-30 of 1962.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA Judge, Second Industrial Tribunal.

This reference is dated 8th February 1962 and it ended in an award by my predecessor Shri P. C. Paul. In the written statement of the union the dismissal of Shri Paresh Nath Tripathi was enarged as wrongful and unjustified. Shri Paul in his award held that the dismissal was unjustified. Tripathi was ordered to be reinstated with arrear wages. On the application of the company a rule was issued by Mr. Justice B. N. Banerjee and in the Judgement of Justice Banerjee reported in 1965, 1, L.L.J., page 625. The following direction was given:—

> "In these circumstances, the best course for me is to uphold the finding of the tribunal that the dismissal of Paresh Nath Tripathi was wrongful but to set aside the relief granted to the workman and to remand the case to the tribunal, with the direction upon it to consider whether in the circumstances of the case, Paresh Nath Tripathi may be compensated, for his wrongful dismissal, in terms of money or whether he should be reinstated to his former position of trust. I order accordingly."

After receipt of the record both parties adduced additional evidence before the Tribunal and made their respective arguments. This is the history of the reference. The question which now arises for decision may be set forth thus—

> Whether Shri P. N. Tripathi is entitled to be compensated for his wrongful dismissal in terms of money or whether he should be reinstated to his former post of trust?

This is the issue which now falls to be decided on the evidence on record.

Appearances of the parties is as follows:—

For the Company: Shri N. M. Das Gupta, Advocate.

For the Union: Shri D. N. Trivedi, Advocate.

His Lordship has considered this aspect of the case to some extent but finally comment was reserved and the matter was remanded to the tribunal for the above purpose. It has been finally and conclusively held that the dismissial of Shri P. N. Tripathi was wrongful. The remand is for the limited purpose. The relevant observation of Justice Banerjee may be quoted here:

> "It appears that Paresh Nath Tripathi was employed in a position of trust in the factory of the petitioner-company and that his employer lost all confidence in him and became dissatisfied with his work. The evidence may not have been sufficient to establish the charges of misconduct levelled against Paresh Nath Tripathi; nevertheless the dissatisfaction of the employer against him is apparent. Although the termination of his service, on charges levelled against him, has been held to be wrongful (and in my opinion possibly rightly so) but that does not lead to the necessary consequence that he must be reinstated. The normal rule in

cases of wrongful dismissal is reinstatement but the normal rule admits of exceptions. One such exception is inexpendiency in forcing a workman back to a position of trust where the employer has lost all trust and confidence in the workman. These exceptions have been emphasized upon by the Supreme Court in two decisions, namely, Assam Oil Company, Ltd., vs. its workmen (1960—1 L.L.J. 587) and Samnoggur Jute Factory Company, Ltd., vs. their workmen (1964 I L.L.J. 634). In such exceptional cases monetary compensation for wrongful dismissial may be an adequate relief. The tribunal did not consider this aspect, when directing reinstatement of Paresh Nath Tripathi."

In deciding the question those observations of Mr. Justice Banerjee should be kept in view. Shri Tripathi was a supervisor in the factory known as Shalimar Rope Works Ltd., His duty was to supervise and control the work of about 100 workmen and to submit daily report of production and the running condition of the machinery in his section. The management forfieted confidence of the employer because he was negligent in his duty and was prone to commit breach of discipline such as absence from work, issue of false gate passes, writing of false report, loitering outside the factory premises during working hours, etc. The services of P. N. Tripathi was terminated by a notice, dated 3rd December 1960. Shri Tripathi was the supervisor and it is an administrative post and he has to supervise the work of 100 workers. He was accordingly holding a post of great responsibility. Shri B. K. Bhandari, Works Manager (O.P.W. 2) of the company stated that he lost confidence in Tripathi. His evidence is that Tripathi was to report on production every day. There is a mechanical supervisor who is to report on the machines. It is the exclusive duty of the production supervisor (viz. Tripathi) to report on daily production. Tripathi allowed the mechanical supervisor to report on production. This was negligent on his part. It will appear from the scrutiny of the production register that at times the production report was written not by Tripathi but by the machanical supervisor. Main charges against Tripathi were that he left work on 30th November 1960 and 1st December 1960 about the tiffin time and did not come back again on those days. The plea of Tripathi was that he fell sick. He stated in his evidence that he took medicines for his illness from the company's dispensary located inside the factory. The compoundor of the dispensary was examined. He stated that Tripathi did not take any medicine on those days. The hospital record spoke in support of the said testimony. Tripathi's explanation that he was ill is not accepted. It is significant to note that he did not report about illness on either of the two days. He was a responsible officer and it was his duty to report immediately if he was feeling unwell to return to work after tiffin hours on two consecutive days. This is a negligence which is proved on evidence before the Tribunal. It will appear that Tripathi left work on tiffin time but he has proved the production register for the date 1st December 1960 Ext. B to have been written by him. The total production is noted by him at 220 though he left work at tiffin time before the total production could be reached. This was a dishonest act on the part of Tripathi. This instance will prove that the conduct of Tripathi was in breach of trust reposed in him as a responsible officer to supervise production work. He has abused his position and as such the management is entitled to say that they have no confidence in him. The claim for reinstatement should not therefore be granted, and Shri Tripathi is entitled to monetary compensation for his wrongful dismissal. We are accordingly confronted with the task of assessing the amount of compensation in lieu of reinstatement. In the Assam Oil Co., Case reported in 1960 1, L.L.J., page 587 Miss Scott was wrongfully dismissed who lost the confidence of her employer. The amount of compensation of Rs. 12,500 was found fair amount in addition to payment of Rs. 2,700 as subsistance allowance. The question of Miss Scott's salary and the position of the concern were considered. In the instant case Tripathi was getting a salary of Rs. 161 per month when he was dismissed on 3rd December 1960. A claim of compensation Ext. 1 is pressed on behalf of the Union. The claim is Rs. 80,000, which includes arrears of pay, notice pay, gratuity, retrenchment compensation, etc. Shalimar Rope Works Ltd., is an establishment which cannot be said to be a small one. There is no evidence as to the financial position of the company. I take it that the company is a solvent one. Tripathi stated that he is out of employment and it appears that the company preferred a motion against the decision of the predecessor Shri Paul and it is obvious that the workman had to incur sufficient cost. The amount of arrears of pay calculated up to this day i.e. end of September 1965, would roughly amount to Rs. 10,000. The workmen should at least be entitled to said amount because he is without employment for the above period and had to fight out his case before my predecessor, then before Hon'ble High Court and then again in this court after remand. Considering all the factors I award Rs. 10,000 (Ten thousand) as amount of compensation in lieu of reinstatement. The above payment is to be made within thirty days of the publication of the award in the "Calcutta Gazette".

This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
16-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4735-I.R./IR/10L-195/64.—2nd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 153-IR/IR/10L-195/64, dated the 12th January 1965, the industrial dispute between Messrs. Grand Smithy Works, 5 G. T. Road, Belur, P.O. Belurmath, Howrah, and their workmen represented by Howrah Metal Workers' Union, 12/13 Cowisghat Road, Sibpur, Howrah, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Grand Smithy Works, 5 G. T. Road, Belur, P.O. Belurmath, Howrah, and their workmen represented by Howrah Metal Workers' Union, 12/13 Cowisghat Road, Sibpur, Howrah. (G.O. No. 153-IR, dated 12th January 1963). (VIII-17/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present:

Shri R. BHATTACHARYA, M.A., LL.B., Judge,

Fourth Industrial Tribunal.

For the Workmen—Shri K. Banerjee, Advocate.

For the Company—Shri K. K. Moitra, Advocate.

The Government of West Bengal by its Labour Department order No. 153-IR/IR/10L-195/64, dated 12th January 1965, has sent a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. Grand Smithy Works (hereinafter described as the Company), 5 G. T. Road, Belur, P.O. Belurmath, Howrah and their workmen represented by Howrah Metal Workers' Union (hereinafter referred to as the Union), 12/13 Cowisghat Road, Sibpur, Howrah, for adjudication of the following issues:

1. Whether the lay-off of 140 workmen named in the list enclosed as per notice, dated 8th November 1964, is justified? To what relief, if any, are they entitled?

2. Whether the non-employment of the following workmen is justified? To what relief, if any, are they entitled?

List of workmen

(1) Shri Hassan Raja, (2) Shri Saraswati Rajbhar, (3) Shri Indraraj Jadav, (4) Shri Bharat Kurmi, (5) Shri Shyamlal Kahar, (6) Shri Dudh Nath Singh.

The list mentioned in Issue No. 1 is made Annexure "A" to this award.

After the reference the company on ground of misconduct decided to dismiss some of the workmen mentioned in Issue No. 2 and, therefore, the company filed an application under section 33(1) of Industrial Disputes Act for obtaining permission to dismiss the workmen in question. At the request of both the sides and for the sake of convenience both these two cases have been heard analogously and this award shall govern both the cases. In the reference under section 10 of the Industrial Disputes Act the union on behalf of the workmen as well as the company have filed their respective written statements. In short, the case of the union is that the company is one of the biggest exporters of scrap from India. Some workmen joined the Howrah Metal Workers' Union in order to resist the oppression of the company. The employer got annoyed at this and started victimisation of labourers. The workers were refused work without notice and several workers were falsely charge-sheeted. The workmen mentioned in the Issue No. 1 were illegally and without any reason laid off with effect from 8th November 1964, although junior workers were kept employed. The said lay-off still continues. The six workmen mentioned in Issue No. 2 were further charge-sheeted on false allegations. All the workmen replied to the charges-sheets and they were harassed in the name of enquiry. The result of the enquiry has not been made known to them. It has been stated that the alleged lay-off and the non-employment of the six persons mentioned in Issue No. 2 were mala fide cases of victimisation because the company did not like that they should organise in a trade union.

In reply the company has stated that not a single workman of the company is a member of the union and that the union not being in a representative character has no right to espouse the cause of the workmen. Generally, the company has denied the material allegations of the union. With regard to the question of lay-off mentioned in Issue No. 1, the case of the company is that it is primarily an exporting concern. Its business is to procure various types of iron scraps and to process them into bundles or brequettes for the purpose of exporting them to Japan. There is no market for such type of products in India. In the Boring Department of the company, iron scraps are cut into small pieces and with them brequettes are prepared and they are ultimately exported to Japan. The working of the Boring Department is dependent on the orders for export to Japan. In the latter part of 1964, the company had partically no order for export of brequettes to Japan and the results was that huge stocks of brequettes were accumulated. The company found that unless those finished products in stock were sold out to the Japanese market, there was no need of any further production by the Boring Department and it was therefore necessary that the workers of that Boring Department should be laid off. The company accordingly by its notice, dated 8th November 1964, laid off 140 workmen of the Boring Department as mentioned in Issue No. 1. Out of these workmen only three workers, namely, Sarbashri. Narayan Thakur, Himangsu Dutta and Biswa Nath Koiry, were permanent while the remaining were

mporary hands. After the said lay-off the tuation has not changed. In the meantime out the said 140 workers 111 workers including ree permanent workers resigned from their rvice voluntarily and left the company after taining their dues in full and final settlement of eir claims. The services of the remaining 29 orkers were terminated after 48 days from the te of lay-off when the situation did not improve. at of these 29 workers whose service had been rminated by a notice, dated 26th December 1964, me settled their dues with the company and left ter giving full and final settlement receipt. The mpany has alleged that the lay-off is justified d this is not a case of victimisation.

Regarding Issue No. 2 of the order of reference, e company has stated in the written statement at Hussan Raja, Indraraj Jadav, Bharat Kurmi d Shyamlal Kahar were unskilled workers of the ess Department of the factory. They were arge-sheeted for gross misconduct and they were pt suspended pending enquiry. The charge was at on 15th November 1964, at about 12-15 noon ey in a concerted manner assembled at the tory gate and started shouting and abusing the nagement. They also caught hold or Shri Ram asad Choubey who was going out of the factory te, surrounded him, abused him, threatened him d assaulted him causing bleeding injuries on his rson. Hassan Raja received the charge-sheet d gave reply. Charge-sheet could not be served Indraraj Jadav and Bharat Kurmi at their local dresses. They were not received there. The mpany thereafter published the charge-sheets in e local newspaper Sanmarg, dated 31st December 64. In that notice they were asked to submit eir explanations. No explanations were sent to e company. Thereafter an enquiry notice was blished in the same newspaper, dated 12th nuary 1965, asking them to attend the enquiry be held. An enquiry was held. Except Hassan ja no other person appeared. Charge-sheeted rsons were given all opportunities for self-fence. Ultimately they were found guilty of the arges. Shyamlal Kahar however submitted his signation on 30th November 1964 and left the mpany obtaining his full and final settlement. e company therefore excluded him from the oceedings of enquiry. The management of the mpany considering the report of the enquiring icer found the charge-sheeted persons guilty of e charge. In the meantime, however, the vernment made a reference to this tribunal. The mpany on account of the reference could not cide whether it could legally dismiss the charge-eeted persons. Thereafter the company sought r legal opinion, the point and after sometime the mpany was advised to file the application under ction 33(1) of the Industrial Disputes Act for taining permision to dismiss them. Saraswati ajbhar has resigned from his service by a letter, ted 30th November 1964, and left the company ter obtaining all his dues from the company. adnath Singh in Sl. No. 6 of Issue No. 2 is ll working in the company and there was no casion for his non-employment.

In the application under section 33(1) of the dustrial Disputes Act, the company made allega-ns as indicated in the above paragraphs. In reply to this application the opposite parties Hassan Raja, Indraraj Jadav and Bharat Kurmi submitted a written statement. It has been alleged that the allegations made by the company were not correct, that although an enquiry was held against Hassan Raja, but it was nothing but a farce. The opposite parties Indraraj Jadav and Bharat Kurmi, according to the written statement, did not receive any charge-sheet or intimation about enquiry. As they were away from the local residence, they had no opportunity to go through the Sanmarg. However, main allegations have been denied by all the opposite parties.

Several documents of the company have been marked exhibits without any objection from the other side. The company has examined only one witness Shivaji Singh as P.W. 1. He is the Labour Officer of the company. He has stated that Dudnath Singh of Issue No. 2 has been working all along and he was never unemployed. The other five persons were charge-sheeted. Hassan Raja received the charge-sheet and he gave reply thereto. That charge-sheet and the reply have been marked exhibits in this case. Those documents will appear in the bunch of paper collectively marked Ext. 5(b). His evidence further shows that charge-sheets were also issued to other four persons. Saraswati Rajbhar and Shyamlal Kahar subsequently tendered their resignation and the company accepted them. P.W. 1 has stated that they left their services after taking all their dues. The relevant papers and vouchers have been collectively marked exhibits. P.W. 1 has further stated that charge-sheets were issued to Indraraj and Bharat through post to their local and native addresses. The charge-sheets were also published in Sanmarg. The notices of enquiry were also published. P.W. 1 has stated that he held the enquiry and Hassan attended the enquiry but Indra and Bharat did not come to the enquiry. We also get from this witness that the charge-sheeted persons were given all opportunities for their self-defence, that the company's witnesses were examined in presence of Hassan who attended the enquiry, that he was asked to cross-examine the witness, and that he cross-examined only one witness. Hassan did not examine any witness. He only made his statements. The enquiring officer found that the charge-sheeted persons guilty. P.W. 1 has stated that as the reference was pending at that time, the company sought for legal opinion and ultimately the company was advised to file an application under section 33(1) of the Industrial Disputes Act. The witness has stated further that the company is mainly an exporting concern. The company used to prepare bundles or brequettes for the purpose of export to Japan primarily. There is no market in India for such goods. The Boring Department of this company prepares brequettes. All the 140 persons laid off worked in the Boring Department. According to P.W. 1, towards the end of 1964 the company got a letter from Japan asking it not to supply any steel brequettes and that letter has been marked in this case. The evidence further shows that due to huge accumulation of brequettes and the absence of order in hand, the company had to lay off the workmen in question. The evidence of P.W. 1 is that all

the persons laid off were temporary except three who were Himansu Dutta, Narayan Thakur and Biswanath Koiry. After the lay-off 111 persons out of 140 tendered their resignations and left the company's service taking all the dues. Their letters and vouchers are all exhibited. The remaining 29 persons out of 140 were subsequently retrenched by a notice, dated 26th December 1964. That notice has also been exhibited. After this retrenchment four other persons, namely, Ramhari Parsi, Lakshman Thakur, Md. Ismail and Pannalal Gour, resigned and left the services of the company after receiving their dues. P.W. 1. has asserted that the lay-off, enquiry and the charge-sheets are all bona fide. During cross-examination P.W. 1 has stated that there is no separate register of workmen in respect of Boring Department alone, that even at present the Boring Department is not functioning, and that all the persons working in the Boring Department were laid off without any exception.

On the side of the workmen two witnesses have been examined. O.P.W. 1. is Jangi Koiry mentioned in Sl. No. 23 of the list attached to the order of reference. He says that on 8th November 1964 the workmen went to the factory but they were told that there had been a lock-out. The witness wants to say that at this the workmen came away from the factory. The witness has given a story of lock-out but that is not the case of the union. He has given a new story. He says that 300 or 400 workers came away from the factory and that they were prevented from doing any work. He says further that the company recruited 300 or 400 persons and they worked in the absence of regular workers of the company. Again the witness has stated that the company did not inform the workers that they would not be employed but after 10 days he and others came to know that they had been laid off. The witness says that he does not know to which department he belonged. The evidence of O.P. W. 1 is most unreliable and uncorroborated. He has not given evidence supporting the case of the union. He is not a truthful witness.

O.P.W. 2 is Hassan Raja of Issue No. 2. His evidence is that on 8th November 1964 there was a lock-out and he came home. After that date he did not go to the factory on any day. He has denied the allegations made in the charge-sheet. He has stated that he attended the enquiry, that the company examined its witnesses in his presence, that there was no witness on his side and that he made his own statements in the enquiry. During cross-examination this witness gives a strange story indicating that he has been made a tool in the hands of others to be used against the company. He has stated that he did not file any objection in the case filed by the company before this tribunal. The objection filed in the proceeding under section 33(1) of the Industrial Disputes Act was shown to him and he has admitted his signature which has been marked Ext. 8. He has stated that he does not know the contents of the petition of objection. He has stated that Kali Babu asked him to give signature and the contents of the objection were not read over and explained to him. He has also added that Bharat and Indra Raj, the other two opposite parties, gave their signatures and thumb impressions in his presence and that the contents were not read over to them. It is clear therefore from this witness that Hassan has no grievance regarding the enquiry proceeding. He has not come forward voluntarily to contest the proceeding under section 33(1) of the Industrial Disputes Act. Practically speaking he was not aware of the contents of the objection. It should be noted that Indraraj and Bharat though present at the hearing were not examined before me.

After narrating the nature of oral evidence adduced in this case, I shall now discuss about the Issue No. 1 relating to the lay-off. At the beginning of the actual hearing of the case when the parties opened their respective cases, Shri Banerjee, learned lawyer for the union, submitted that on the question of Issue No. 1 the union on behalf of the workmen would not press the cases for 115 workmen mentioned in the list attached to the order of reference who had already left the service of the company on receiving all their dues. He submitted that he would support the cases of 25 workmen who had not submitted any resignation. Those 25 persons have been mentioned in Sl. Nos. 6, 13, 15, 17, 19, 20, 23, 26, 38, 54, 56, 57, 61, 72, 80, 89, 90, 91, 97, 100, 103, 104, 105, 108 and 131 of the list attached to the order of reference. It is admitted by both the sides at the times of argument that the workmen in question were laid off by a notice, dated 8th November 1964. That has been marked Ext. 2(a). It is equally admitted that after the said lay-off these 140 persons did not work in the factory. The issue of this notice has not been challenged by the union. Of course, O.P.W. 1 on behalf of the union has stated in his evidence that the company did not issue any notice of lock-out. This witness does not say anywhere that there was a lay-off. He has tried to say that it was a case of lock-out. However, Shri Banerjee has accepted the issue of notice Ext. 2(a), by the company. The validity of the notice has neither been challenged from the side of the union at the time of hearing. Only two points have been urged by Shri Banerjee challenging the legality and the propriety of lay-off. The first point is that there is no evidence that the entire Boring Department of the company stopped functioning and that even if all the workmen of the Boring Department were laid off, still the lay-off in question was mala fide. Against this argument the case of the company is that as there was no order for brequettes coming from Japan and as there was accumulation of finished products, there was no necessity of further production of brequettes with which the Boring Department was concerned and that for the best interest of the company the entire Boring Department had to be laid off. P.W. 1, the Labour Officer of the company, has been examined. He has stated the case of the company. We get that the Boring Section was concerned only with the making of brequettes. Those brequettes were exported to Japan only. Japan informed the company that no further brequettes were necessary and the supply of the brequettes were to be stopped

Ext. 2(b) is a letter, dated 8th October 1964, written by Nomura Trading Co. Ltd., Osaka, Japan, to the company stating that Messrs. Sumitomo Metal Industries, Japan, do not require Mild Steel Brequettes. The letter therefore advised the company to stop supply of brequettes forthwith. P.W. 1 has definitely asserted that due to huge accumulation of brequettes and the absence of order in hand, the company had to lay-off the workmen in question. The union examined the witnesses after the examination of P.W.I. None of the witnesses on behalf of the union have denied the statements made by P.W. 1. There is no evidence on the side of the union to challenge the evidnce about the absence of order and the huge accumulation of brequettes. The evidence further shows that Boring Department of the company prepared the brequettes. The evidence is clear on the side of the company that except Japan there is no market for brequettes. In view of this evidence I hold that at the time of lay-off the company had no order for export of brequettes and that there was a huge accumulation of brequettes in the store of the company. For the best interest of the business the company had to suspend the work of Boring Department. P.W. I has stated that all the persons working the Boring Department without any exception were laid off. There is no satisfactory or reliable evidence on the said of the union or circumstance to indicate that the statement of P.W. 1 when he says that all the persons of the Boring Department were laid off was incorrect. I have already indicated that the evidence of O.P.W. 1 is unacceptable. O.P.W. 2 on the side of the union does not say anywhere that after the lay-off any workman of the Boring Department was on duty, or that the Boring Department was functioning. It has been argued by Shri Banerjee that the Adult Register, Ext 7(d), will show that from December 1964 to March 1965, Boring Department was functioning. It has been argued that Ext. 7(d), the Attendence Register, will show that a large number of workmen were on duty from December 1964 to March 1965. Shri Banerjee has relied upon the description of the department in the register. On the top of each page from December 1964 to March 1965 "Boring Department" was written. P.W. 1 during cross-examination has stated that Boring Department has been wrongly written during this period. He has asserted that even at present the Boring Department is not functioning. I have seen the entire Ext. 7(d). It appears that up to November 1964 at the top of each page was written "Grand Smithy Works", the name of the company. After March 1965, it was written "General Dept." I have also perused the other register, Ext. 7(e). On consideration of the oral evidence as well as the documents exhibited in this case, I find that, in fact, the Boring Department has been wrongly mentioned during the period from December 1964 to March 1965. This fact would be clear from perusal of the names of the workmen and the nature of work done by several persons will show their names. It is clear that under the Boring Department though wrongly mentioned, men of different departments have been mentioned. The nature of work done by several persons will show that they were not working in the Boring Department. The mistake has been clearly stated by P.W. 1 and I accept the statement. I find therefore that on reasonable grounds as stated earlier the company for the best interest of the business and to avoid loss laid off all the persons of Boring Department of the factory. There was no mala fide intention or action on the side of the company. The first point urged on the side of the union has, therefore, failed.

The next point canvassed by Shri Banerjee from the side of the union is that the lay-off was illegal because no register was maintained by the company according to section 25(i) of the Industrial Disputes Act. In this connection the notice of lay-off has got to be considered. The company clearly stated in the notice that except Narayan Thakur, Himangsu Dutta and Biswanath Koiry all other workmen were temporary and that they need not attend the factory during the period of lay-off. The three persons mentioned who are permanent were directed to come to factory for attendance every day except on holidays. It is to be remembered that section 25(i) of the Industrial Disputes Act is meant for the payment of compensation to the persons laid off. This section 25(i) is, therefore, connected with the matter of compensation payable to the laid off workmen. P.W.1 has stated during evidence that except the three persons named all other persons were temporary. There is no challenge during evidence from the side of the union against this statement of P.W. 1. Again, the union does not press the cases of Himangsu Dutta, Biswanath Koiry and Narayan Thakur. Moreover, when the company definitely asked the laid-off persons not to attend the factory, those workmen had no duty to attend the factory during the period of lay-off for the purpose of compensation and, therefore, the question of maintaining muster roll of the laid-off workmen under section 25(i) of the Industrial Disputes Act does not arise. If the lay-off in question is reasonable, bona fide and legal, the non-compliance into the employers' duty to maintain muster rull under section 25(d) of the said Act will not render such lay-off illegal or defective. I cannot accept that the second argument of Shri Banerjee will be of any value to render the "lay-off" illegal. I am satisfied that the lay-off by the company as mentioned in Issue No. 1 was justified, reasonable and legal. The case of the company is that after the lay-off those laid-off workers who did not leave the service of the company were retrenched on legal and valid reasons. The question of retrenchment is not an issue in the present reference and, therefore, I cannot consider that question. Before I leave the issue No. 1, I should mention that no particular argument was advanced from the side of the union regarding compensation of the laid-off workmen. Moreover, no evidence has been advanced by the parties relating to the data for ascertaining compensation. The issue No. 1 is thus disposed of against the workmen.

Coming to the Issue No. 2 on the question of non-employment of some workmen, Shri Banerjee for the union has submitted before me that he cannot support the case of the union on the evidence adduced in this case. He has stated that he does not find any material to speak in favour of the workmen over the Issue No. 2. He has

clearly given up the said issue at the time of argument. Shri Banerjee has also confessed that he cannot find any material to oppose the application under section 33(1) of the Industrial Disputes Act filed by the company. Issue No. 2 relates to the non-employment of Hassan Raja, Saraswati Rajbhar, Indraraj Jadav, Bharat Kurmi, Shyamlal Kahar and Dudh Nath Singh. The application filed by the company under section 33(1) of the Industrial Disputes Act is against Hassan Raja, Indraraj Jadav and Bharat Kurmi alone. At the time of opening of the case Shri Banerjee has stated that the union will not take up the cases of Dudhnath Singh who has been admittedly working in the company all along, Saraswati Rajbhar and Shyamlal Kahar. The last two persons have left the service of the company voluntarily on taking all their dues. P.W. 1 has stated in his evidence that Dudh Nath Singh has been working all along and that he was never non-employed. This fact has not been challenged by the union. The fact has been proved. With regard to the remaining five persons, P.W. 1 has stated that of these persons Hassan Raja received the charge-sheet sent through the post and he replied the charge-sheet. We also get from the witness of the company that Saraswati Rajbhar and Shyamlal Kahar tendered their resignations which were accepted by the company and left their service after taking of their dues. This fact has also been proved. Relevant papers have also been filed and exhibited in support of this fact. We get from P.W. 1 that charge-sheets were sent to Indraraj Jadav and Bharat Kurmi through post to their local addresses and their village addresses. The evidence is that those letters came up unreceived. Those letters have been filed and exhibited. We also get from evidence the charge-sheets regarding Shri Jadav and Shri Kurmi were published in the Sanmarg, a newspaper. That newspaper has been exhibited in this case. P.W. 1 has stated that these two charge-sheeted persons did not give any reply. The company, the evidence shows, issued notice about enquiry in Sanmarg. That notice has also been exhibited. P.W. 1 thereafter held the enquiry. Shri Jadav and Shri Kurmi did not attend the enquiry. Hassan Raja did. In the circumstances P.W. 1 held the enquiry in presence of Shri Raja and in absence of the other two. He recorded the evidence in presence of the delinquent who attended the enquiry. He offered all opportunities to the charge-sheeted persons for self-defence. I have considered the evidence of P.W. 1 as well as O.P.W. 2, Shri Raja. Shri Raja does not say anything against the enquiry. On the other hand, I accept the evidence of P.W. 1 and on consideration of the oral evidence as well as the records of the enquiry including the enquiry report, I am satisfied that the enquiry was held according to the principles of natural justice giving all opportunities to the delinquents for self-defence. The evidence further shows that some time was taken for filing the application under section 33(1) of enquiry. The delay has been reasonably explained by P.W. 1. I am satisfied that the delay was reasonable. The management considered the report of the enquiring officer and the cases of the delinquents. In the meantime the reference under section 10 of the Industrial Disputes Act was made. The company decided to dismiss the charge-sheeted persons but as it had bona fide doubt as to whether according to law it could dismiss them after the reference, the matter was referred to the lawyer. It took some time for the purpose and ultimately on getting the legal advice, the company has come to the Tribunal for permission to dismiss the workmen. The evidence shows that along with the charge-sheet the delinquents were suspended pending enquiry. From the evidence I am satisfied that all the charge-sheeted persons were reasonably non-employed by the company during the pendency of the enquiry and till their proceedings were finally disposed of by the company. Dudh Nath Singh has never been non-employed and the question of his non-employment does not arise. Saraswati Rajbhar and Shyamlal Kahar were also reasonably non-employed during the enquiry proceedings and their cases do not arise at present because they have already voluntarily resigned from service after taking all their dues. The issue No. 2 is decided against the workmen.

On the evidence on record and in view of my findings above, I am satisfied that the company proceeded against Hassan Raja, Indraraj Jadav and Bharat Kurmi with proper charge-sheets, proper enquiry and bona fide intention, that the enquiry was held following the principles of natural justice offering all opportunities to the delinquents for their self-defence, that the findings of the enquiring officer was reasonable and not perverse, that there has been no basic error of fact and that the enquiry, the charge-sheet and the decision of the management to dismiss the workmen are all reasonable, proper and bona fide. In these circumstances, the application under section 33(1) of the Industrial Disputes Act filed against Hassan Raja, Indraraj Jadav and Bharat Kurmi is allowed and I accord permission to the company for dismissing them.

Dictated and corrected by me.
R. BHATTACHARYA.
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
25-10-65.

Annexure "A"

1. Mahesh Kamed
2. Siljore Jayaseara
3. Harish Ch. Gour
4. Budhu Jade
5. Raju Jade
6. Samur Rajbhar
7. Saldew Ahir
8. Aanand Kamod
9. Bhullan Ahir
10. Chandhal Gowala
11. Bali Karan Jayseara
12. Sahaw Gour
13. Babunandan Koiry
14. Jamuna Harijan
15. Sobrait Rajbhar

Ramfer Rajbhar
Chouthi Rajbhar
Dukhu Rajbhar
Sakur Meab
Sikh Nashir
Tipu Koiry
Hari Kishun Das
Jangee Koiry
Taranath Mosra
Md. Ismail
Budhu Kohar
Rajdew Rajbhar
Mukhram Harijan
Bahal Koiry
Nandu Rai
Dukhi Harijan
Paltu Jado
Bhiku Gosal
Harbans Choudhury
Ramdhari Pashi
Badsha Mahammed
Abdul Gaffur
Sarju Pashi
Rabi Shaw
Umesh Mondal
Ganor Mondal
Ramfal Mondal
Biseswar Singh
Ganga Mondal
Narayan Mondal
Parameswar Mondal
Bans Raj Jado
Chandrabali Jaysoara
Rajbali Jado
Ramraj Jado
Badri Jado
Himangshu Dutta
Biswanath Koiry
Sew Nath Koiry
Chabiraj Kahar
Sekh Sabjam
Sekh Islam
Chandradew Jado
Kanahaiya Jado
Nageswar Mondal
Sekh Basali
Badal Panja
Nandalal Panje
S. D. Prabu
Lakhan Thakur
Satya Mukherjee
Marati Rakty
Ramnath Kahar
Pannalal Gour
Salton Harijan
Dwarika Jado
Dowan Rai
Ram Swarup Rai
Kalpa Jado
Bechan Rabidas
Jhagru Rajbhar
Kapildew Rajbhar
Ramkele Jado
Khelu Jado
Raghu Nandan Gour
Ramsaran Rajbhar
Mitthu Rajbhar
Munilal Jado
Sudhu Kahar

85. Bhuji Jado
86. Ramaodh Singh
87. Bhulai Koiry
88. Fullchand Jado
89. Dubri Jado
90. Baij Nath Kahar
91. Dharichan Rai
92. Jagrup Rai
93. Bechan Koiry
94. Sita Rajbhar
95. Makdum Meab
96. Dharam Raj Kahar
97. Ramawatar Misra
98. Subedar Jado
99. Dinanath Jado
100. Shish Nath Paul
101. Moti Koiry
102. Gobardhan Jado
103. Lallan Teli
104. Dithu Jado
105. Md. Isaque
106. Ram Bachan Ahir
107. Muneswar Harijan
108. Bhudhiram Rajbhar
109. Ramsaran Mondal
110. Hariram Kahar
111. Dukhi Koiry
112. Rajpath Jado
113. Ineru Kahar
114. Muneswar Koiry
115. Ramdhari Jado
116. Fullchand Harijan
117. Rahman Mean
118. Jhagm Gour
119. Sechan Jado
120. Garib Rajbhar
121. Kamla Jado
122. Lurkhur Harijan
123. Nagina Kahar
124. Sitaram Jado
125. Madhu Rajbhar
126. Narayan Thakur
127. Nagai Mondal
128. Mantun Mondal
129. Bipin Mondal
130. Nathuni Mondal
131. Ramjee Mondal
132. Lakshan Mondal
133. Janak Mondal
134. Balai Mandal
135. Muni Shaw
136. Bhala Mondal
137. Nandan Mondal
138. Jebesh Mondal
139. Rajendra Mondal
140. Damodar Mondal

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
25-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100)

Centre—Asansol

Group/Sub-group	January 1965	February 1965	March 1965	April 1965	May 1965	Ju 19
(1)	(2)	(3)	(4)	(5)	(6)	
I. A. Food:						
(a) Cereals and Products	122	120	121	123	123	1
(b) Pulses and Products	215	214	190	170	176	1
(c) Oils and Fats	238	168	148	139	144	1
(d) Meat, Fish and Eggs	121	123	126	131	131	1
(e) Milk and Products	129	125	126	133	133	1
(f) Condiments and Spices	129	122	118	112	115	1
(g) Vegetables and Fruits	100	126	130	127	130	1
(h) Other Food	137	137	136	134	134	1
Food Index :—	135	132	130	130	131	1
I. B. Pan, Supari, Tobacco and Intoxicants	113	113	113	113	114	1
II. Fuel and Light	116	116	117	118	119	1
III. Housing	112	112	112	112	112	1
IV. Clothing, Bedding and Footwear	113	114	115	114	115	1
V. Miscellaneous						
(a) Medical Care	113	113	113	113	114	1
(b) Education, Recreation and Amusement	117	117	119	119	119	1
(c) Transport and Communication	106	107	107	112	112	1
(d) Personal care and effects	134	135	133	135	136	1
(e) Others	109	111	110	111	112	1
Miscellaneous Index	117	118	118	119	120	12
General Index	128	126	125	125	126	13
Estimated General Index on Base :						
1951=100	141	139	136	136	139	14

D. CHATTERJEE,
Labour Commissioner, West Bengal
and Competent Authority, Minimum Wages Act

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100)

Centre—Howrah

Group/Sub-group.	May 1965	June 1965
I-A. Food :		
(a) Cereals and Products	123	127
(b) Pulses and Products	150	154
(c) Oils and Fats	130	142
(d) Meat, Fish and Eggs	150	147
(e) Milk and Products	127	127
(f) Condiments and Spices	115	116
(g) Vegetables and Fruits	134	138
(h) Other Food	152	152
Food Index	133	136
I-B. Pan, Supari, Tobacco and Intoxicants.	121	121
II. Fuel and Light	120	119
III. Housing	105	105
IV. Clothing, Bedding and Footwear	116	116
V. Miscellaneous :		
(a) Medical Care	105	105
(b) Education, Recreation and Amusement.	122	122
(c) Transport and Communication	119	119
(d) Personal Care and Effects	138	147
(e) Others	127	129
Miscellaneous Index	121	123
General Index	127	129
Estimated General Index on Base : 1944=100	182	184

D. CHATTERJEE,
Labour Commissioner, West Bengal
and Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100)

Centre—Calcutta

Group/Sub-group.	September 1965
I-A. Food :	
(a) Cereals and Products	118
(b) Pulses and Products	179
(c) Oils and Fats	185
(d) Meat, Fish and Eggs	141
(e) Milk and Products	114
(f) Condiments and Spices	135
(g) Vegetables and Fruits	159
(h) Other Food	150
Food Index	138
I-B. Pan, Supari, Tobacco and Intoxicants	145
II. Fuel and Light	125
III. Housing	113
IV. Clothing, Bedding and Footwear	122
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication	124
(d) Personal Care and Effects	151
(e) Others	117
Miscellaneous Index	121
General Index	132
Estimated General Index on Base : 1944=100	199

D. CHATTERJEE,
Labour Commissioner, West Bengal
and Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Nadia—Murshidabad Area

(Base-Year 1951=100)

April 1965 to June 1965

Items	Weight	March 1965	April 1965	May 1965	June 1965
Food	70·32	115	122	126	131
Fuel and Lighting	7·58	126	127	129	133
Clothing	7·03	99	99	99	99
Miscellaneous	13·34	128	129	131	131
House Rent	1·73	100	100	100	100
Combined Index	100·00	116	121	125	128

The Index numbers for Nadia-Murshidabad area rose up continuously from 116 in March 1965 to 121 in April 1965 and to 125 in May and further to 128 in June 1965.

The rise in the Index numbers was due mainly to rise in the prices of rice, masur dal, moong, kalai, fish, meat, egg, milk, potato, brinjal, halud, k. oil, firewood, cowdung cakes, pan, supari, washing charges, hair oil, and barber charges.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

egistered No. C207

The Calcutta Gazette

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ARTIKA 27] THURSDAY, NOVEMBER 18, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4722-I.R./IR/15L-8/64.—2nd November 65.—Whereas under the Government of West ngal, Labour Department, order No. 3279-I.R./ /15L-8/64, dated the 27th July 1965, the indus- al dispute between Messrs. The Bhagat Oil lls, Head Office at 174 Chittaranjan Avenue ctory at 32/4 Sahitya Parishad Street, Calcutta- Calcutta-7, and their workmen represented by National Union of Bhagat Oil Mills Workers, 09Z Ultadanga Main Road, Calcutta-4, regarding issues mentioned in the said order being tters specified in the second schedule to the lustrial Disputes Act, 1947 (XIV of 1947), was erred for adjudication to the Second Industrial ibunal;

And whereas the said Second Industrial Tribu- l has submitted to the State Government its ard on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure reto.

ANNEXURE

the matter of an industrial dispute between Messrs. The Bhagat Oil Mills, Head Office at 174 Chittaranjan Avenue (factory at 32/4 Sahitya Parishad Street, Calcutta-6), Calcutta-7, and their workmen represented by the National Union of Bhagat Oil Mills Workers' 109Z Ultadanga Main Road, Calcutta-4. (Case No. VIII-199/65.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 3279-I.R./IR/15L-8/64, dated Calcutta, the 27th July 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. The Bhagat Oil Mills and their workmen represented by the National Union of Bhagat Oil Mills Workers for adjudication regarding the issue mentioned in the order of reference.

Issues

1. Whether refusal of employment to Sarvashri Gulraj Ahir and Bhagelu Ahir is justified? To what relief, if any, are they entitled?

2. Whether dismissal of Sarvashri Putur Kurmi, Birbal Bhar, Rajman Tewari and Ramlagan Kahar is justified? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. The reference was originally made to the First Industrial Tribunal on 9th of June 1964. Subsequently in exercise of the powers under section 33B of the Industrial Disputes Act the reference was withdrawn from the said Industrial Tribunal and transferred to this Tribunal by notification, dated 27th July 1965. The workmen are represented by the National Union of Bhagat Oil Mills Workers. The Union

filed written statement stating that the Company employs 300 workmen in the Oil Mill. Originally the workmen were under the leadership of an old Union Bhagat Oil Mills National Workers' Union but the leadership of that Union turned against the interest of the workmen and inclined towards the interest of the management. Thereafter the new Union named in the order of reference was formed in 1962 and registered in 1963. The management did not view the formation of the Union with favour and undertook a policy of victimisation against its members.

Shri Gulraj Ahir was a permanent workman of the Company. He is a member of the new Union. He put in 15 years of service. He was dismissed on the charge of assault of the Manager, Bhudharmal Bhagat. Over the self-same incident there was a criminal case instituted by Ramji Khoji, the Sales Manager. Gulraj was acquitted in that criminal case. The Company dismissed Gulraj in violation of the principles of natural justice.

Bhagelu Ahir is another permanent workman of the Company. He is a member of the Union. He put in five years of service in the Company. He was dismissed for the self-same charge, i.e., assault on the Manager Bhudharmal. He was dismissed on the same charge in violation of the principles of natural justice.

There are four other workmen, namely, Putur Kurmi, Birbal Bhar, Rajman Tewari and Ramgolam (wrongly described in the reference as Ramlagan) who were permanent workmen of the Company. Rajman is the Joint Secretary of the Union. Ramgolam was a member of the executive committee of the Union. They were convicted in a criminal court for gambling outside the mill premises and on a holiday. On the self-same charge they were dismissed. The dismissal of the four workmen is not justified. They put in long years of service in the Company.

All the workmen were charge-sheeted and they replied to the charge-sheets. The Company held domestic enquiry, opposed to the principles of natural justice and in a perfunctory manner.

The Company filed written statement wherein it was alleged that the Union named in the order of reference is a bogus union having no existence whatsoever. In August 1962 Mundrika Ahir, a worker of the Company, approached the Company with a story that he had been elected as General Secretary of the old Union. He confirmed this story by a letter, dated 7th September 1962. The Company made enquiries from the recognised Secretary of the old Union Shri S. L. Shome that the allegation of Mundrika Ahir was baseless. On 28th November 1962, Mundrika Ahir addressed a letter to the Labour Commissioner wherein a charter of demands was placed, a copy of which was forwarded to the Company. Mundrika Ahir gave up his claim to represent his old Union and started a new Union in the name of National Union of Bhagat Oil Mills Workers. After formation of the new Union he placed a charter of demands. The Company refused to sit in joint conferences with Mundrika Ahir because Mundrika did not represent a majority of the workmen. Mundrika Ahir cannot raise any industrial dispute on behal of the workmen. The reference is accordingl bad.

Coming to the merits of the reference the writte statement alleges that Gulraj Ahir was nev refused employment. He was not dismissed fro service though the written statement states th he was dismissed from service. The Tribun cannot decide anything beyond the issue refer to for adjudication, namely, refusal of emplo ment of Gulraj Ahir. Gulraj and Bhagelu we charge-sheeted for commission of acts of gro misconduct by letter, dated 10th June 196 They assaulted the Manager along with othe causing severely bodily injuries. The charg sheeted persons submitted their explanations 14th June 1961, denying the charges. An enqui was notified to be held on 22nd August 1961. the meantime a criminal case was institut against Gulraj and some others (not Bhagelu) f assault of the Manager and the Sales Manager the mill gate on 7th June 1961. Shri S. L. Shom Secretary of the old Union, wanted a postpo ment of the enquiry till the final disposal of t criminal case. The enquiry was according postponed on 22nd August 1961. The accus persons including Gulraj was acquitted by t Presidency Magistrate. There were six accus persons in that case. The management prefer an appeal to the Hon'ble High Court. The fi accused persons (except Gulraj) apologised a the management withdrew the appeal again them. Gulraj was acquitted in the High Cou As Gulraj and Bhagelu did not apologise, t management decided to hold enquiry in respect the charges in terms of the charge-sheet, dat 10th June 1961. Accordingly a notice of enqu was issued on 24th July 1963, asking them appear at the enquiry on 6th August 1963. that day Bhagelu attended the enquiry. T notice of enquiry against Gulraj was returned postal authorities unserved. Enquiry was h against Bhagelu alone in the absence of Gulr The enquiry was adjourned to 23rd August 196 Both Gulraj and Bhagelu were informed ab the date. The management held the enquiry 23rd August 1963, against Bhagelu. Bhage however, contended that the enquiry was concl ed on 6th August 1963, but the managem denied it. The enquiry held on 23rd August 19 was not attended by Bhagelu so it was held parte. The enquiring officer proceeded w examination of witnesses at the enquiry accordi to the principles of natural justice and Bhag was given full opportunity of defending hims Bhagelu was found guilty of the offence w which he was charged and he was dismissed b letter. Regarding Gulraj no enquiry could held against him as his whereabout co not be traced. The Labour Commissioner v addressed by the Company on 12th September 19 wherein this fact was disclosed.

With regard to the other four persons, name Putur Kurmi and three others, they were char sheeted for gambling in respect of which there l been conviction in the criminal court. They w guilty of gross misconduct by such gambli

Regarding Birbal and Ramgolam they were further charge-sheeted for absenting from duty on false pretext. These two persons submitted medical certificates on the ground of alleged illness for their absence from duty on 18th March 1963, though on the same day they attended Bankshall Court from 10 a.m. to 5 p.m. in the gambling cases. After receiving the charge-sheets the four persons submitted their explanations. Enquiry was held on 6th May 1963, in presence of those persons. The enquirying officer found them guilty of misconduct and all the four workers were dismissed by a letter, dated 14th May, 1963.

Appearances of the parties are as follows:

For the Company: Shri S. C. Sen, Advocate.

For the Union: Shri Satyendra Nath Banerjee, Advocate.

Decision

I will first of all take up the preliminary objection as to whether the Union named in the order of reference is competent to raise an industrial dispute on behalf of the workmen. The Company's written statement regarding the fact that Mundrika Ahir, Secretary of the Union, named in the order of reference gave out a story that he had been elected Secretary of the old Union need not be considered for the purpose of our present contention. It is the positive stand of the Union that a new Union was formed named National Union of Bhagat Oil Mills Workers in 1962 and it was registered in May 1963. It is true that there had been an old Union known as Bhagat Oil Mills National Workers' Union of which S. L. Shome was the Secretary. For reasons best known to the workers and organisers of the Union another new Union was formed of which Shri Mundrika Ahir became the Secretary. This Union is characterised by the management as a bogus Union. Obviously the Company does not want to recognise this Union. Let us see therefore if this Union is a genuine Union of workmen and whether it is competent to raise an industrial dispute on behalf of the workmen. I will turn to the evidence of P.W. 1, Shri Mundrika Ahir, Secretary of the Union. The certificate of registration shows that the new Union was formed and registered on 14th of May 1963, i.e., long before the reference was made. The membership register is Ext. 1. It shows the list of members of this Union. The counterfoils of receipt books for the year 1963 are filed. They are Ext. 2 series. The account book of the year 1963 is Ext. 3. The constitution of the Union is Ext. 5. The documentary evidence disclosed above read with evidence of the Secretary P.W. 1, Shri Mundrika Ahir, will reasonably lead to the conclusion that the Union named in the order of reference exists. It is admitted in the written statement of the Company that Mundrika Ahir on behalf of the new Union addressed a charter of demands to the Labour Commissioner as well as to the Company before the date of reference. It is therefore conclusively proved by evidence that the Union is not a bogus one. It is a genuine Union and the strength of membership was 145 in 1963, 138 in 1964 and in 1965, it is 130. The total number of workmen is 300. Thus it appears that a considerable number of workmen of this Company are members of this Union and as such the Union has a representative capacity and it can raise an industrial dispute on behalf of its workmen. The Company's objection in this respect must be overruled. Now I will turn to the individual cases and take up issues one by one. I will take up issue No. 1 first.

In issue No. 1 the cases of Gulraj Ahir and Bhagelu Ahir are raised and the issue is whether the refusal of employment to them was justified. Out of the two, I am taking up the case of Gulraj Ahir first.

Gulraj Ahir

He was a permanent workman of the Company. In the written statement the Union stated that he had been dismissed but that is not a fact. There is no letter of dismissal of Gulraj. The issue however is whether refusal of employment of Gulraj was justified. That is probably the proper issue though the learned representative for the management contends that since Gulraj never offered himself for employment the question of his refusal of employment does not arise. I fail to appreciate how Gulraj can offer himself for employment when he remained suspended after the charge-sheet was issued to him on 10th June 1961. The charge-sheet is Ext. H. It runs thus:

> It has been reported that you committed the following misconduct:
>
> (a) That on the night of 6th June 1961, you were sleeping during your duty hours.
>
> (b) That on 7th June 1961, at about 8 a.m. you along with others under a concerted plan assembled near the mill gate and staged a demonstration declaring that you will not permit the Manager to enter into the mills. It has been further reported that this concerted demonstration was staged due to the Manager's surprise visit in the previous night into the mill to inspect the working of the night shift workmen and on his finding that a large number of workers on duty including yourself had been sleeping in the mill.
>
> (c) That on 7th June 1961, at about 8-30 a.m. when the Manager Sree Bhudhermall Bhagat came to the mill and alighted from his car you along with others suddenly attacked and assaulted him causing severe bodily injuries.

The main charge accordingly is that on 6th June 1961, Gulraj was sleeping during duty hours and on 7th June 1961, between 8 to 8-30 a.m. he along with others obstructed the Mill Manager Shri Bhudhermall Bhagat at the mill gate and assaulted him there. It is dated 10th June 1961, as I have already stated. A reply was sent thereto in which Gulraj denied the charges. It is Ext. H(1), dated 14th June 1961. The management decided to hold an enquiry and on 24th of June 1961 and a letter was addressed to Gulraj Ext. H(2). No

date of enquiry was fixed and the reason for the same was stated in the letter that the main witness Ramjilal Khoji was on leave. Thereafter another letter was issued to Gulraj Ext. H(3), dated 7th August 1961, wherein date of enquiry was fixed on 2nd August 1961. In the meantime a criminal case was instituted over the incident stated in the charge-sheet against Gulraj Ahir and five others and the complainant was Ramjilal Khoji, Sales Manager of the Company. According to the management it was thought advisable to postpone the enquiry till the decision of the criminal case. It is stated in the written statement that the Secretary of the old Union Shri Shome made a request to the management in this respect. Shome was not examined before me but when the criminal case was pending over the incident before a Magistrate, it was advisable for the management not to hold the enquiry until the criminal case was decided by the Magistrate. If the management postponed the enquiry for that reason, I cannot find fault with such a step. From the mere postponement of the enquiry, I cannot say that the management was not bona fide or was acting in a mala fide manner. In the criminal case all the six persons were acquitted by the Presidency Magistrate. The management preferred an appeal to the Hon'ble High Court. The Judgement of the Hon'ble High Court is Ext. 6. From it this will appear that Ramjilal Khoji complained that the manager was assaulted by the six workmen including Gulraj Ahir who was the main assailant and who struck the manager on the head with wooden slipper. When the Sales Manager intervened he was also similarly assaulted by two other accused. This was the allegation. The accused persons pleaded not guilty to the charges. The charge before the Hon'ble High Court was under section 146, I.P.C., i.e., rioting. It will appear from page 5 of the judgment that the complainant requested the Hon'ble High Court to acquit the five respondents, i.e., all the accused except Gulraj. There is therefore substance in the written statement of the Company that they did not press the appeal in respect of five accused who apologised to the company. Gulraj did not apologise that is why the appeal against him was proceeded with. At page 5 of the judgment of the Hon'ble High Court Ext. 6 it was observed that since the five accused are acquitted, the charge of rioting (which requires the presence of five or more persons for forming an unlawful assembly) could not be upheld against Respondent No. 3 Gulraj. The rioting charge accordingly failed against Gulraj. There is another charge against Gulraj, namely, offence under section 323, I.P.C., for assaulting Manager. The Hon'ble High Court gave effect to the contention of the learned Advocate for the respondent as to the possibility of mistaken identity. Gulraj was given the benefit of doubt and accordingly acquitted. This judgment of the Hon'ble High Court was delivered on 28th of June 1963. The management was perfectly justified in keeping the enquiry in abeyance up to that date. It appears that the management immediately after the delivery of the judgment of the Hon'ble High Court took up the charge-sheet against Gulraj and issued the letter Ext. H(5) on 24th July 1963. Obviously sometime must have passed in obtaining copy of the judgment before the letter of enquiry could be issued. In this letter Gulraj was directed to appear in the enquiry on 6th August 1963, vide Ext. H(6). In this letter the management stated that the previous letter was received back undelivered with the remark 'left'. The enquiry was accordingly shifted to 23rd August 1963. The previous letter was addressed to Gulraj at 9 Raja Rajkissan Street. The subsequent letter Ext. H(6) fixing the date of enquiry on 23rd August 1963, was issued to his home address, namely, Gaya Ghat, Bairari, district Basti, U.P. No enquiry was held against Gulraj after issue of that notice. On 12th September 1963 a letter was addressed by the Company to the Assistant Labour Commissioner in reply to a memo, dated 29th August 1963. In that letter the Company alleged that Gulraj was not dismissed. It stated that a final order in respect of Gulraj was not made as Gulraj was not present at the enquiry and according to natural justice it was thought necessary that he should be given a further opportunity to defend his case if he wishes to do so. It was further alleged that as the notices issued to him were returned unserved from his recorded address and as the whereabouts of Gulraj were not known, no further notice could be issued to him. It therefore appears that the matter of Gulraj already reached a stage of conciliation in September 1963, before an enquiry could be held against him. Since the matter was pending conciliation and it was thereafter referred to the Tribunal, no enquiry, according to the management, could be held against Gulraj. Gulraj, however, remained suspended from the date of his charge-sheet.

From the above circumstances it emerges that though Gulraj was acquitted in the court of the trying Magistrate and in appeal before the Hon'ble High Court, the management took all pains to resurrect the disciplinary proceeding initiated in June 1961, over an incident which had been the subject-matter of decision before the learned Magistrate as well as before the Hon'ble High Court in appeal. In spite of the acquittal in both the Courts the management was insisting on carrying on the proceeding against Gulraj. Now the question is whether this action of the management in carrying on the proceeding even after acquittal by the two courts in a mala fide action on the part of the management. On this point the ruling reported in F.L.R. 1961, page 233 of the Madras High Court will through some light. At page 236 of the reported judgment it has been observed that the resurrection of the disciplinary proceeding against the dismissed employee Subbian even after the acquittal by the Sessions Judge was anything but bona fide. At page 236 a case reported in 1962, 1, Madras Law Journal page 35 was quoted by his Lordship. "A quasi-judicial Tribunal could not ignore the findings and orders of competent criminal courts in respect of an offence when the Tribunal proceeded to take any action on the basis of the commission of that offence and that it was desirable that the findings and orders of the criminal courts should be treated as conclusive in proceedings before quasi-judicial

ribunal." His Lordship observed that this rule ould apply to domestic Tribunals where the nployer was taking disciplinary action against e employee. Upon the authority of the above cision it was held that the action of the employer as not bona fide. In the instant case Gulraj was quitted in both the Courts of the identical offence respect of which he was charge-sheeted. That ing the position the decision of the criminal urt is binding upon the employer and any tempt on the part of the employer to resurrect at charge-sheet should be construed as a mala le act. It is anything but bona fide to proceed rther with the said charge. The management ght to have allowed Gulraj to resume duties nter he was acquitted in the criminal courts. The action of the management in refusing employment to him cannot but be mala fide. I hold that the refusal of employment to Gulraj is not bona ide and he is entitled to reinstatement and back wages.

Bhagelu Ahir

I will take up the case of Bhagelu Ahir next. The charge-sheet against him is the same as against Gulraj. It is dated 10th June 1961. I have quoted the charge while discussing the case of Gulraj. Bhagelu was not an accused in the riminal case. He was, however, charged with ssault of the manager on 7th June 1961. He was erved with a notice of enquiry. Bhagelu admits n his evidence that he attended the enquiry on th August 1963. The enquiry according to the anagement could not be proceeded with on that ay and on the request of Bhagelu it was adjourned o 23rd August 1963. On that day the enquiry as held Bhagelu, however, complained in a tter, dated 13th August 1963, that the enquiry as concluded on 6th August 1963. The manageent replied to the said letter on 17th August 963, denying the said allegation. In spite of hese correspondence between Bhagelu and manageent the fact remains that Bhagelu knew about he date of enquiry, i.e., 23rd August 1963. On hat day Bhagelu did not care to attend. An nquiry was held by Shri Sarkar, Labour Officer f the mill. The proceeding of enquiry is Exts. (6) to G(13). Several witnesses were examined uch as Ramjilal Khoji, Sales Manager, Kishore hand Sanghai, Dharanand Ojha, Bhudhermall Bhagat, the Manager. On the side of the workmen the learned representative contends that the nquiring officer Shri Sircar examined Bhagelu on he first day of enquiry and that is how enquiry tarted. At the beginning Bhagelu was questioned merely on the charge. His plea of not guilty as taken in respect of the charge. On the second ay on 23rd August 1963, the question of his rther examination after conclusion of the vidence of the management did not arise. hagelu preferred not to attend on the second ay of enquiary though he had notice of the me. With regard to the fact as to why the nquiry was held in the month of August 1963, I ave already discussed the evidence bearing upon e facts which prevented the management from olding the enquiry earlier. Over the self-same cident there had been a criminal case which was pending before the Hon'ble High Court. The management thought it advisable to wait for action until the decision of the Hon'ble High Court was made. This action of the management cannot be characterised as a mala fide conduct. The management thought it fit to wait the decision of the Hon'ble High Court because that was over the self-same incident though, however, Bhagelu was not an accused in that case. Mala fide conduct cannot be presumed from the delay in holding of the enquiry in the aforesaid circumstances. The enquiring officer after recording the evidence submitted a report finding Bhagelu Ahir guilty of the charge. That report is exhaustive, it is Ext. If(7). It appears that in spite of the acquittal of the criminal case over the same incident the management found Bhagelu guilty of the charge. It is significant to notice that Bhagelu was not an accused in the criminal case. He was not acquitted in the criminal case and the question of such acquittal did not and could not arise. He was soon taking part in the assault by several witnesses and those witnesses were examined before the domestic Tribunal and if the domestic Tribunal believed that evidence, I am unable to interere except in the following circumstances:

(1) Where there is victimisation or unfair labour practice;

(2) where there is want of good faith;

(3) where the management is guilty of basic error or violation of the principles of natural justice; and

(4) where on the materials the findings is completely baseless and perverse.

None of the above circumstances exist in the present case. Bhagelu was not a member of the Union even at the time of his dismissal. His Union activity could not therefore attract the hostility of the management. There is no reason why Bhagelu should be singled out for victimisation. I have analysed the conduct of the management and it does not anywhere show that it was not acting in good faith. There is evidence before the domestic Tribunal on which it was possible to come to the conclusion of guilt in respect of the charge-sheet against Bhagelu. I am unable to sit in appeal over the decision of the domestic Tribunal and as such I cannot entertain the argument advanced on the side of the Union that since Bhagelu's name was not disclosed in the criminal court, the entire charge against him was fictitious. There had been an enquiry which was fair and proper and there was evidence before the domestic Tribunal to uphold the decision of guilt. Bhagelu had opportunities of defending himself before the domestic Tribunal but he did not avail of the said opportunity and he deliberately absented himself from the enquiry. The report of the enquiring officer shows an analysis of the evidence produced before him and his finding is supported by reasons. The judgement of the criminal case was discussed and distinguised. The report was submitted on 23rd August 1963. Thereafter he was dismissed by the order, dated 24th August 1963. Letter of dismissal was received by Bhagelu. In view of

what is stated above the dismissal of Bhagelu Ahir is justified and as such the management is entitled to refuse employment to him.

Issue No. 2: Whether the dismissal of Sarvashri Putur Kurmi, Birbal Bhar, Rajman Tewari and Ramgolam Kahar is justified? To what relief, if any, are they entitled?

It involves the dispute regarding dismissal of Putur Kurmi, Birbal Bhar, Rajman Tewari and Ramgolam, four permanent workmen of the company. They were admittedly dismissed by the company after enquiry following charge-sheets given to them. Putur and Rajman were charge-sheeted for gambling in respect of which there had been police case and conviction thereon by a Magistrate. Regarding the other two workman Birbal and Ramgolam, they were also charge-sheeted on the same ground but there was an additional head of charge against them on the allegation that they took leave from duty on 18th March 1963, for attending the Bankshall court on the false ground of illness. The charge in respect of gambling is looked into first. The charge-sheets are dated 23rd of April 1963, Ext. I(2) is against Putur. Similar charge-sheets were issued against the other three workmen in respect of the same charge. All the workmen submitted their explanations. The workmen gambled on 17th March 1963 and were convicted in the court of the Presidency Magistrate on 18th March 1963. It is stated in the charge-sheet that this was a misconduct committed by the charge-sheeted persons. The workmen attended the enquiry after due notice being given to them. The enquiry was held by Shri B. Sircar, Labour Officer of the mill, on 6th May 1963, at the factory office. The proceeding of enquiry and the evidence recorded therein are exhibited in this case. Exists I(13) to I(27) are the relevant records. The enquiry report is Ext. I(11). The management examined before in the enquiring officer Shri Sarkar who is Labour Officer of the company. Shri Sankar Lal Khemka was present at the enquiry. In the enquiry against the four workmen Shri Khemka recorded the statement of witnesses. The witnesses made statement in Hindi and the record was also made in Hindi. Putur according to him refused to sign the enquiry proceeding. Before the Tribunal, out of the four workmen Ramgolam and Raj Mohan Tewari, are examined. Nothing is said about the fairness or otherwise of the enquiry. On a perusal of the enquiry proceeding I am left with an expression that it was a fairly and properly conducted and the workmen who attended the enquiry had full opportunities of placing their case before the domestic Tribunal. But the only question which is mooted before the Tribunal is that gambling for which charge-sheet had been given took place outside the mill premises and as such it is not a misconduct as defined in the Standing Orders of the Company. I will accordingly turn to the Standing Orders Ext. 8. Section 23 deals with misconduct. The standing orders Ext. 8 is in Bengal. In clause (s) it is stated that gambling within mill premises is a misconduct. Admittedly, the gambling took place outside the mill premises. This is the evidence of Ramgolam as well as Rajmohan Tewari who deposed in this case. Their evidence goes unchallenged. The workm were convicted in the criminal case for gambli and they pleaded guilty before the Magistrate a were sentenced to pay a fine of Rs. 10 each. N the question is whether gambling by playing ca outside the mill premises can be considered a misconduct which would merit dismissal. T management wants to rely upon a circular Ext. which was said to have been issued prohibi gambling outside the mill premises; it is da 13th January 1962. Previously before this cir lar it will appear that there had been some ga ling cases in the Company's quarters for wh there had been criminal cases. This is the dence of O. P. W. 3. Bhudhermall Bhagat. notice Ext. J. was issued in consequence there The notice reads thus:

> "All workmen who reside in Compan quarters are to refrain from gambling side or nearabout the factory prem or in the quarters in future".

There is no evidence that this circular was published and the workers had notice of the sa Moreover it prohibited gambling inside or near factory premises or in the quarters. In the tant case gambling took place beyond the bound wall of the factory premises in a park and it did take place inside the factory premises or in quarters. The word 'near' in the circular has overwritten and as such I cannot place any impl reliance upon it. Moreover the circular cannot the place of the standing orders duly certified as such infringement of the circular, if there any, cannot be considered as misconduct, in face of the standing orders clearly providing gambling within the factory premises shall be conduct. The learned representative of company has raised a point that there may misconduct outside those enumerated in the St ing Order. The list of misconduct stated in Standing Orders cannot be exhaustive. This be accepted in a restricted sense. Certain though they are not enumerated in the Stand Orders may tantamount to misconduct and may construed as such. The learned Advocate for company relied upon a case reported in 1 Labour Appeal Cases page 585 (Shalimar R Works). In that case the Labour Appel Tribunal held that the Standing Orders Rule N by which any act subversive of discipline was co tituted as misconduct would include any act s versive of discipline though committed outside working hours of the establishment. The cont tion that in order that an act may be subvers of discipline, it must be committed within factory while the factory is working and the complained of is connected with the affairs of factory cannot be accepted. In that case it wa fight which occurred outside the working ho and outside the factory; that was an act which construed as an act subversive of discipline. T reason for such a decision has been explain The employer is concerned with peace and g order in the factory and any act on the p of the workmen having the tendency to disturb peace and good order should be recorded as s versive of discipline. The act undertaken by workmen amounted to breach of peace and g order and as such it was construed as a miscond

being an act subversive of discipline. In the instant case the workmen were engaging in gambling at a place outside the factory premises and it cannot be said to be an act which would involve breach of peace or good order in the factory. It cannot be construed as an act subversive of discipline. The principles laid down by the Labour Appellate Tribunal cannot at all be attracted to the facts of the instant case where a private gambling was indulged in by some workmen with the help of cards. It cannot be a riotous conduct disturbing the peace and good order of the factory, by any stretch of imagination. The finding of the enquiring officer that the act of the workmen amounted to misconduct is not only an erroneous finding but it must be characterised as perverse. The Industrial Tribunal will refuse to interfere with the action of the management except where there is want of good faith, victimisation, basic error or violation of the principles of natural justice and baseless and perverse finding. In the instant case I am unable to say that the management was actuated by any mala fide motive. The action was not by way of victimisation either but it is a case where the management committed basic error and the finding arrived at by the management was baseless and perverse. Since the act did not amount to misconduct at all, finding must be characterised as perverse and in this manner I would interfere with the action taken against the four workmen.

There is a second charge against Birbal and Ramgolam. They absented from duty on 18th March 1963. On the same day however they attended Bankshall court. This is an additional head of charge against them. To this, the workmen submitted explanations and one such explanation is Ext. I(1) given by Birbal. His explanation was that on 17th March, 1963 he was in his quarters and was attended by the doctor. He was sick on that day. There had been enquiry by the enquiring officer on this point and he came to the finding that since the two workmen took leave on the ground of sickness but attended the court of Presidency Magistrate on that day, they took recourse to dishonest tactics by taking leave on false pretext. Regarding Putur also there was a similar charge that he absented on 18th March 1963, by changing his duty hours from day shift to night shift on false pretext of sickness. Putur gave explanation to the same Ext. I(3), dated 24th April 1953. The enquiring officer directed his enquiry against Putur on this point. He also attended the court of the Magistrate on 18th March 1963 in respect of the gambling case. The findings of the enquiring officer Ext. I(11) shows that the enquiring officer found all the four workmen guilty of the charge of gambling and of the charge of giving false pretext against the three workmen Birbal, Ramgolam and Putur. He came to the conclusion that the charges had been fully established against the workmen and recommended that the workmen should be dismissed. The order of dismissal runs thus:

> "I have gone through the report. I agree with the views of the enquiring officer. The matter is serious. Therefore the charge-sheeted workers should be dismissed with immediate effect. Issue dismissal letters".

Dismissal letters were accordingly issued. I have come to the conclusion that the principal charge against all the four accused in respect of gambling do not amount to misconduct and as such the finding of the enquiry on that point was perverse. There is no evidence that the officer passing the order of dismissal applied his mind separately to the charge of giving false pretext against Birbal, Ramgolam and Putur nor does the order show that he would have dismissed the workmen on that charge alone even though the principal charge could not be substantiated. The order of dismissal was given as cumulative effect of the two charges and there was no separate application of the mind by the dismissing officer in respect of the second part of the charge. That being the position, the action of dismissal taken by the management against the four workmen cannot stand. I cannot replace my own decision regarding proper punishment when the management did not exercise its decision as to whether the second part of the charge would have entailed dismissal of the workmen. The dismissal was the cumulative effect of both the charges. Since the most important charge fails, the order of dismissal must be held to be unjustified. I hold accordingly that the dismissal of the four workmen in issue No. 2 is not justified and the workmen are entitled to reinstatement with back wages and continuity of service.

To sum up my award accordingly is that with regard to issue No. 1 Gulraj is entitled to reinstatement with back wages while Bhagelu is not entitled to any relief. Regarding issue No. 2, Sarbashi Putur Kurmi, Birbal Bhar, Rajman Tewari and Ramlagan are entitled to reinstatement with back wages and continuity of service. The above award is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge,
22-10-65.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
22-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4656-I.R./IR/111-445/62.—30th October 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5519-I.R./IR/111-560/58, dated the 26th December 1958, the industrial dispute between Messrs. Kerodimal Premchand (now Messrs. International Gunny Corporation), 7E Clive Row, Calcutta-1, and their workmen represented by the Gunny Traders Employees' Union, C/o. Shri P. S. Kushwah, 20 Strand Road, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kerodimal Premchand (now Messrs. International Gunny Corporation), 7E Clive Row, Calcutta-1 and their workmen represented by the Gunny Traders Employees Union, C/o. Shri P. S. Kushwah, 20 Strand Road Calcutta-1. (Case No. VIII-C-3/59.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge.

Appearances:

For the Company: None.

For the Union: None.

AWARD

The Government of West Bengal by its Labour Department order No. 5519-I.R./IR/11L-560/58, dated 26th December 1958, referred this industrial dispute for adjudication under section 10 of the Industrial Disputes Act. One party to the reference is Messrs. Kerodimal Premchand, 7E Clive Row, Calcutta-1 and the other party is their workmen represented by the Gunny Traders Employees Union, C/o Shri P. S. Kushwah, 20 Strand Road, Calcutta-1. The issue which was so referred for adjudication stands as follows—

Issue

Whether the dismissal of Shri Baleshwar Singh justified? To what relief is he entitled?

It would transpire from the order sheets of the case record that immediately after the receipt of instant reference from the Secretary, Labour Department, notices were duly issued to the company and the union as well by registered post. The Secretary of the union Shri P. S. Kushwah, appeared on several days praying for time on all the occasions. Thereafter strangely enough the Secretary stopped appearing to this court any more. In this way several years have elapsed. It would also appear from the order sheet of the case that very recently I myself issued another registered notice. That notice was personally served upon the Union Secretary. This service took place in August 1965. Two months have elapsed since then. But the Secretary is not taking any step whatsoever. In short, he is sitting tight over the whole matter with his significant silence. The conduct of the other party of the case is no less strange. Thus it would come out from the materials on record that on three occasions attempts were made to serve registered notices upon the company but in vain. All the notices have come back unserved with the usual postal remarks "not known" "left", etc. Under the above circumstances I have reasons to think that the instant reference does not call for any adjudication from the side of this Court. It seems as if that the parties have themselves settled their dispute so much so that the dispute may now be fairly termed as non-existent.

In the result, I make a "no-dispute" award in the case and dispose of the same here and now in that way.

Dicated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge,
Second Labour Court.
19-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4696-I.R./IR/10L-149(A)/64.—1st November 1965. Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between Messrs. the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in List II of the said order on the one hand and their workmen represented by the trade unions mentioned in List III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Biswanath Das, a workman of Messrs. Shree Krishna (P) Ltd., 1/1/1 K. D. Jalan Road, P.O. Ghusuri, Howrah, one of the companies involved in the said disputes) of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute.

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Biswanath Das, Machineman, 4 Sovan Chowdhury Lane, P.O. Salkia, Howrah, against Messrs. Shree Krishna (P) Ltd., 1/1/1 K. D. Jalan Road, P.O. Ghusuri, Howrah. (Case No. 18/64 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Biswanath Das in which he has alleged and complained that while employed as a permanent workman under the Company O.P., Messrs. Shree Krishna (P) Ltd., his service was wrongfully and illegally terminated in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the company and its workmen, referred to this tribunal by G.O. No. 3537-I.R., dated 6th August 1962. He has claimed rainstatement with full compensation.

The company appeared and filed its written statement in which the main and substantial contentions are that this workman was never employed under it but he was an employee under a contractor of the company and this company had no connection with alleged termination of his service, and is not in any way liable for the same.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 14th October 1965. On that date, neither party appeared and no step was taken on behalf of any of the parties. It is clear from this conduct of the parties that they are no longer keen on and interested in adjudication of the dispute and they have given up the dispute, which has thereby ceased to exist for the purpose of the present adjudication. Accordingly, the case is to be disposed of by a "no-dispute" award.

In the result, I make a "no dispute" award in the case on the basis that the parties have given up the dispute and it has thereby ceased to exist.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
19-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4721-I.R./IR/11L-148/65.—2nd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2853-I.R./IR/11L-148/65, dated the 1st July 1965, the industrial dispute between Messrs. J. B. Nandi & Co., 113 K Netaji Subhas Road, Calcutta-1 and their workmen represented by the Hindusthan Drivers' Union, 3 British Indian Street, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. J. B. Nandi & Co., 113K Netaji Subhas Road, Calcutta-1 and their workmen represented by the Hindusthan Drivers' Union, 3 British Indian Street, Calcutta-1 (Case No. VIII-161/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

AWARD

The Government of West Bengal, by order No. 2853-I.R./IR/11L-148/65, dated 1st July 1965, had referred the following industrial dispute betwen Messrs. J. B. Nandi & Co., 113K Netaji Subhas Road, Calcutta-1 and their workmen represented by the Hindusthan Drivers' Union, 3 British Indian Street, Calcutta-1, to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Jagannath Porel, Driver, is justified? What relief, if any, is he entitled to?

After the service of notice, the company had filed a written statement. As the matter has been settled, it is not necessary to mention the written statement in detail. It would be sufficient to say that it has been stated that the concerned workman Shri Porel had settled the dispute with Shri Nilmoni Nandi, proprietor or Messrs. J. B. Nandi & Co., and had received the sum of Rs. 800 in terms of the settlement for which he had granted a receipt in Bengali. The written receipt itself is signed by Shri Porel and a true copy of the Bengali receipt has been annexed to the written statement. As the union had not appeared I had directed a copy of the order, dated 23rd September 1965, to be sent to the union at the address given in the letter of reference and also to Shri Porel at 2 Nabin

Mukherjee Lane, Sibpore, Howrah. It would appear that Shri Porel had received the written communication from the Tribunal by signing the acknowledgment receipt, but the return on the union shows that there is an endorsement to the effect "Left". In respect of the earlier notice from this tribunal, there is a similar endorsement. It appears to me that the union is no longer interested in the dispute in view of the settlement which I have mentioned above. In the circumstances, I am of opinion that a "no-dispute" award should be passed in the present case. I therefore pass a "no-dispute" award in this case. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
25-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy

No. 4782-I.R./IR/11L-490/62.—5th November, 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 213-I.R. IR/11L-603/58, dated the 19th January 1959, the industrial dispute between Messrs. East India Handloom Factory, 1/4C Gun Foundry Road, Cossipur, Calcutta-3 and their workmen represented by Calcutta Handloom Workers' Union, 121 Balia Ghat Main Road, Calcutta-10, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. East India Handloom Factory, 1/4C Gun Foundry Road, Cossipur, Calcutta-2 and their workmen represented by Calcutta Handloom Workers' Union, 121 Balia Ghat Main Road, Calcutta-10. (Case No. VIII-C-39/59).

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHTTERJEE, Judge.

Appearances:

For the Company: None.
For the Union: None.

AWARD

The Government of West Bengal by its Labour Department order No. 213-I.R./IR/11L-603/58, dated 19th January 1958, referred this industrial dispute for adjudication under section 10 of the Industrial Disputes Act. One party to the reference is Messrs. East India Handloom Factory of 1/4C Gun Foundry Road, Cossipur, Calcutta-2 and the other party is their workmen represented by Calcutta Handloom Workers' Union of 121 Balia Ghat Main Road, Calcutta-10. The issue which was so referred stands as follows:

Issue

Whether the dismissal of Sri Anil Baran Roy and Sri Shyam Sundar Nandi is justified? To what relief are they entitled?

It transpires from the order sheets of the case-record that immediately after receipt of the instant reference from the Secretary Labour Department, notices were duly issued to the Union and the Company as well by registered post.

The Company appeared and filed a letter authorising Shri J. N. Majumdar to represent their case before this court as long ago as on 17th February 1959. It is indeed strange that since thereafter the company sat tight over the matter and did not care to come before this court to proceed on with this case. Two notices were sent thereafter. The last return as I find it bears the familiar postal endorsement on the cover 'left'. On several occasions also the Union was notified by registered post. The returns have come but unfortunately with the usual remarks on the cover 'not known', 'left' etc. It appears crystal clear from the aforesaid facts and circumstances that neither of the parties is interested any more with this instant adjudication so much so that it would not even be incorrect to say that the industrial dispute is non-existent at present. It needs no further adjudication. Perhaps the parties themselves have settled their dispute amicably.

In the result, I make 'no-dispute' award in the case.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge,
Second Labour Court, West Bengal
19-10-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4754-I.R./IR/11L-254/64.—4th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3755-I.R./IR/11L-254/64, dated the 25th August 1964, the industrial dispute between Messrs. Fashion Furnishers, 264B Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by West Bengal Wood Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Fashion Furnishers, 264B Bepin Behari Canguly Street, Calcutta-12, and their workmen represented by West Bengal Wood Workers' Union, 249 Bepin Behari Canguly Street, Calcutta-12. (Case No. VIII-233 of 1964.)

BEFORE THE SECOND IDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge Second Industrial Tribunal.

By order No. 3755-I.R./IR/11L-254/64, dated Calcutta, the 25th August 1964. Government of West Bengal, Labour Department, referred on industrial dispute between Messrs. Fashion Furnishers and their workmen represented by West Bengal Wood Workers' Union for adjudication regarding the issue contained in the order of reference.

Issue

Whether the dismissal of Shri Pramilan Bhattacharjee and Shri Hemlal Roy is justified? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. The workmen are represented by West Bengal Wood Workers' Union The Union and the management filed their respective written statements. The Union contends that Fashion Furnishers is a top ranking industry of manufacture of furniture. The two workmen Sarbasri Pramilan Bhattacharjee and Hemlal Roy were permanent employees of the Company. The Union had been demanding higher wages for the workmen. There was a meeting held on 6th February 1964 where it was decided that a formal charter of demand would be sent to the company and it was sent on 12th February 1964. The news of the meeting and its decision outraged the company. Four workmen including these two were served with charge-sheets on 8th February 1964. The workmen replied to the same on 10th February 1964. A sham enquiry was held. The enquiry was neither fair nor proper and the decision of the management was pre-planned. Thereafter the workmen were dismissed. The workmen were victimised. There was conciliation with success. The two workmen claimed compensation and reinstatement in service.

The employer filed written statement wherein it is stated that it is a small shop employing 177 carpenters. It is denied that the Union made a claim for increase in wages at any time prior to 12th of February 1964. The demand for increase of wages was made for the first time on 12th February 1964. On 5th February 1964, the workmen suddenly resorted to a stay-in strike without giving any prior notice to he company. A few workmen including the two workmen in question are guilty of subversive conduct and they caused the stay-in strike which continued for the whole day. The company denies that the enquiry was sham or unfair. The workmon had been given every opportunity of meeting the charges. The enquiry was fair and the decision taken was bona fide. The workmen were guilty of misconduct and their dismissal is justified.

appearances of the parties is as follows :

For the Company: Shri A. R. Roy Mukherjee, Counsel.

For the Union: Shri Patit Paban Pathak.

Decision

The locus standi of the Union to represent the workmen is not challenged. The only point to be decided is whether the dismissal of Sarbasri Pramilan and Hemlal, two workmen of this Company, is justified. According to the company the workmen resorted to a sudden stay-in-strike on 5th February 1964. These two workmen excited the other workers in the said strike. On 8th of February 1964 four workmen were charge-sheeted including these to. The charages are indentical. It runs thus.

> "It was noticed that you were inciting the carpenters, who reported for duty on 5th February 1964 to resort to stay-in strike. You had exhorted them not to work on 5th February 1964 and to adopt the tactics of stay-in strike. Your subversive action caused the workers to be on stay-in strike on 5th February 1964 from 10 a.m. to 6 p.m. (full working hours) resulting in considerable loss to the firm.

So, charges are framed against you as follows:

1. You acted as a subversive element creating indiscipline among the workers.
2. Your action resulted in stay-in strike which was unjustified and illegal.

3. You had caused considerable loss to the firm by stopping work on 5th February 1964.
4. Your conduct as a workman was very bad.
5. You are subversive of discipline.

Show cause within two days from the receipt of this charge-sheet why disciplinary action would not be taken against you."

The substance of the charge is that the carpenters were excited by these four workmen to resort to strike on that day. Whether that would be a misconduct and whether in fact the two workmen excited the other carpenters in resorting to the strike are the relevent questions. Strike, it may be recalled, is a lawful weapon in the hand of the labour for enforcing their legitimate demands. It is true that a written demand for increase of wages was made on 12th February 1964 but previous to that there had been a meeting on 6th February 1964. This is the evidence of Hemlal. In pursuante to a decision taken on that meeting the written demand was made on 12th February 1964. O.P.W.1. Shri Amiya Madhab Chaki is the Manager of this concern. It is a proprietory concern. Shri Chaki admits that written demand Ext. C(2) was made on 12th February 1964. It will appear from his evidence that there had been demand from the workers previous to the date of strike. He admits that in the month of January some workers demanded higher wages. He further wants to add that on 2nd February 1964 the management offered an increase of Rs. 7-8-0 per month but that offer was refused by the workers. It is therefore obvious that there had been a demand though not in writing to the management for claim of higher wages and the offer made by the management did not satisfy the demand. The workers resorted to strike for one day only, i.e. 5th of February 1964. The evidence of the Supervisor Shri Benoy Kumar Ghosh is that on 6th the workers attended their normal work. They also worked on 7th and 8th, 9th was a Sunday. The workers were suspended with effect from 10th February 1964. It is therefore clear that in enforcing their claim against the employer, the workers resorted to a token strike for one day. Now let us see if the strike is illegal or unjustified. It is not the case of either party that the strike was illegal. It is not a public utility service. Section 22 of the Industrial Disputes Act has no application. The other section, namely, section 23 has no application either. The strike was not during the pendency of any conciliation proceeding or tribunal proceeding. The strike cannot be characterised as illegal. The strike was legal and in the circumstances stated quite justified. Participation in such a strike by the workers cannot be a misconduct. It is further clear that the management was infuriated because of the strike and took action against the four workers whom they considered to be leaders. This is the evidence of Shri Amiya Madhab Chaki that four workmen were charge-sheeted who were considered to have taken the leadership. The leadership in the strike is the reason for victimising the four workmen who according to the management took leading part in the strike. This is an act of victimisation and unfair labour practice. I will now turn to the enquiry that was held and see whether the enquiry was fair and proper and whether the finding are perverse.

The workmen gave replies to the charge-sheets. One such reply is Ext. 1(a). The charges were denied. Enquiry was held by Shri Ashru Kumar Bose, brother of the Proprietor and Assistant Manager of the concern on 7th March 1964. All the four charge-sheeted workmen attended the enquiry. The proceeding of enquiry is Ext. I. There is a list of persons who were present at the enquiry but the proceeding shows that two important persons who were present were not included in the list. Manager himself was present and writing out the enquiry proceedings. In cross-examination O.P.W. 2 Shri Bose had to admit it. Another important person was present, namely, Shri Madan Mohan Saha, an Advocate. Shri Saha is a lawyer and according to Shri Bose he was assisting the conduct of the enquiry. The mere presence of Shri Saha would not vitiate the enquiry proceeding The presence of Shri M. Saha is noted in the finding Ext. 1(1). It shows that the management was very much anxious to get a flawless proceeding which would stand future scrutiny. With regard to the conduct of proceedings at the beginning Hemlal gave out five names, who are workers of this company as his witnesses. The enquiry was a common enquiry against the four workmen and the evidence on the side of defence would also be common. Though five workmen were named by Hemlal and they are all workmen of this concern, the management did not call for them. The plea given is that Hemlal later withdrew his demand of examining the witnesses. In the proceeding the enquiring officer asked Hemlal at page 8 whether he would examine witnesses. The recorded reply is that he would not examine witnesses because some outsiders were present. Thereafter the enquiring officer did not try to ascertain who were the outsiders whose presence had been objected to by the workmen. When the witnesses at the outset gave out the names of five persons as witnesses I do not think a further question can arise as to whether he would examine his witnesses. It had been the duty of the management in this particular case to call those persons who were working in this very concern. I am not unmindful of the fact that it was not the duty of the management to produce witnesses for the defence at the domestic enquiry. This has been laid down in a Tata Oil Mills case, reported in 1964, II, L.L.J page 113. The officer holding the enquiry could take no valid or effective step to force the attendance of any witness but where the witnesses are working in the company itself unless the company allows them to come they could not have attended the enquiry during the working hours. In the instant case the facts are altogether different and the officer holding the enquiry should have called those workmen whose names were cited by Hemlal as his witnesses at the enquiry. The non-compliance of this demand on the side of the workmen would vitiate the proceeding and I am compelled to say that the workmen were not given proper opportunities of defending themselves. The substantial

charge is that the four charge-sheeted persons excited the other persons not to work. Most important persons were the other workers who were prevented from working according to the charge-sheet. The management did not examine any of the workmen who were prevented or whose tools had been snatched away. So if the workmen demanded that those persons should be brought as witnesses, it is a very legitimate demand and if no opportunity is given to the workmen in this respect, it amounts to denial of justice. The officer holding enquiry examined two witnesses, namely, Benoy Ghose who stated that the four workmen were exciting the other workmen not to work. They snatched away the tools of other workers when others were going to work. This evidence of Shri Ghosh, the supervisor, was relied upon by the enquiring officer. There was another witness Shri Jamini Babu who did not go so far. Jamini Babu stated that on going to the workshop he found that none of the carpenters was working. He does not say that the four workmen were obstructing the other workers from doing their work. The enquiring officer relied upon the evidence of Shri Ghosh and came to the finding that taking away of tools of other workmen and preventing them from work and use of insulting and offensive language, constituted a conduct subversive of discipline. Two workmen Sishu and Sambhu expressed their regret and they were let off with warning but Hemlal and Pramilan were dismissed. This will appear from the finding Ext. I(1).

The enquiry proceedings is vitiated for the reasons I have already given. Furthermore from the entire course of events which I have analysed the conclusion is irresistable that the management was out to victimise the persons whom they considered to be leaders in respect of the strike though the said strike was legal and justified. The enquiry was really a got up affair and the assistance of Shri M. Saha, a lawyer, was requisitional for preparing the enquiry proceedings and particularly for recording the findings which show a legal touch. It was a pre-planned decision on the part of the management to victimise Pramilan and Hemlal for their leadership in the matter of the strike. Turning to the evidence before me I can at once say that the evidence of Shri Ghosh was a secured evidence. He was made to say what he said at the enquiry. He described himself as a supervisor of the workshop. He went to the workshop and found that no work had been done by any of the workmen. If that is so, why should the four workmen go out of their way to make a request to other workmen not to work or prevent them from working. Since all the workmen struck down work and resorted to stay-in strike there should have been no occasion for the leaders to utter those expressions of request or threat in presence of Shri Ghosh. Shri Ghosh did not care to ascertain why the work was stopped. It is unnatural. It would have been his first step to ascertain why the workworks resorted to a stayin strike for the day. He only makes his presence in the workshop to hear something from the leaders of the strike in order to say before the domestic enquiry that he heard the four leaders thereatening the other workmen and snatching away their tools. The strike was in pusurance to a claim of higher wages in which all the workmen were equally interested and it was a conserted action of all the workmen. It is obvious that the four workmen were taking leading part in the said demand, so they were victimised. Two of the workmen apologised to the management and they were reinstated but these two workmen refused to apologise to the management so they were victimised. It is a clear case of victimisation and unfair labour practice resorted to by the management for crushing any future attempt at strike in enforcement of any demand for higher wages. The very fact that written demand had been made on 12th February 1964 would go to prove that there had been an earlier demand by the workmen and strike was resorted to by all the workers, in a combined and conserted manner. The story of preventing some workmen from joining their work on the day of strike has no legs to stand upon. The action of the management is mala fide. I hold that the dismissal of these two workmen Sarbasri Hemlal and Pramilan is not justified. They are entitled to reinstatement with all back wages and continuity of service. The award is to be implemented within 30 days of its publication in the "Calcutta Gazette."

Taken at my dictation and
corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
19-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

istered No. C207

The Calcutta Gazette

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ŚRĀHAYANA 4] THURSDAY, NOVEMBER 25, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

o. 4865-I.R./IR/9L-18(A)/65.—8th November 1965. reas under the Government of West Bengal, our Department, order No. 3468-I.R./IR/9L-)/65, dated the 13th August 1965, the industrial ute between Messrs. Moondakotee Tea Estate, Sonada, district Darjeeling, and their workmen sented by Darjeeling District Chia Kaman Mazdur n, Chowk Bazar, P.O. Darjeeling, district Darjeeling, ding the issue mentioned in the said order being tter specified in the second schedule to the Industrial utes Act, 1947 (XIV of 1937), was referred for lication to the Sixth Industrial Tribunal;

d whereas the said Sixth Industrial Tribunal has itted to the State Government its award on the industrial dispute;

w, therefore, in pursuance of the provisions of on 17 of the Industrial Disputes Act, 1947 (XIV of), the Governor is pleased hereby to publish the award as shown in the annexure hereto.

ANNEXURE

e matter of an industrial dispute between Messrs. Moondakotee Tea Estate, P.O. Sonada, district Darjeeling, and their workmen represented by Darjeeling District Chia Kaman Mazdur Union, Chowk Bazar, P.O. Darjeeling, district Darjeeling, eferred under G. O. No. 3468-IR/IR/9L-18(A)/65, lated 13th August 1965. (Case No. VIII-225/65)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-Law,
Judge, Sixth Industrial Tribunal

The Government of West Bengal by order No. 3468-I.R./IR/9L-18(A)/65, dated the 13th August 1965, had referred the following industrial dispute between Messrs. Moondakotee Tea Estate, P.O. Sonada, district Darjeeling and their workmen represented by Darjeeling District Chia Kaman Mazdur Union, Chowk Bazar, P.O. Darjeeling, district Darjeeling, to this tribunal for adjudication.

Issue

Whether the dismissal of Shri Dal Bahadur Subba is justified ? To what relief, if any, is he entitled ?

After the service of the notice, the Tea Estate did not appear and did not file the written statement as directed. Thereafter a written intimation was sent to the Tea Estate to put in the written statement positively by 30th September 1965. Before that date, a petition signed by Shri Ananda Prasad Pathak, Secretary of the Mazdur Union, together with an annexure, was sent to this tribunal and it was received on 21st September 1965. The tribunal waited till 28th October 1965, but even now the Tea Estate has

not appeared and has not filed any written statement. This day an authority has been filed by Shri Hrishikesh Banerjee who is the Secretary of the West Bengal Committee of A.I.T.U.C. The authority is signed by the President of the union and I am told that Shri Pathak is under arrest. Shri Banerjee further told me that the dispute regarding Shri Subba had been settled and Shri Subba is now working in the Tea Estate. In the petition it is stated that the settlement was arrived at in a bipartite meeting held on 26th May 1965 and that Shri Subba is to work as a supervisor on probation for six months with effect from 6th July 1965 on a salary of Rs. 105 per month. In view of what I have stated above, it appears to me that there is no longer any dispute between the Tea Estate and the union regarding the dismissal of Shri Subba. I therefore pass a "No dispute" award making the petition of the Secretary together with its annexure, an annexure to the award.

This is my award.

Dictated and corrected by me.
P. BASU, Judge.
29-10-65.

P. BASU, Judge,
Sixth Industrial Tribunal.
29-10-65.

ANNEXURE

BEFORE THE JUDGE, SIXTH INDUSTRIAL TRIBUNAL

(Constituted under Government Notification No. 3115-I.R./IR/3A-6/59, dated the 21st June 1960)

In the matter of an Industrial dispute vide Government order No. 3468-I.R./IR/9L-18(A)/65, dated the 13th August 1965.

Between

Messrs. Moondakotee Tea Estate (hereinafter be called the management)

And

Their workmen represented by the Darjeeling Chia Kaman Mazdur Union (hereinafter be called the union).

The humble petition of the union abovenamed—

Most Respectfully Sheweth :

1. That, the management named above impropr dismissed Shri Dal Bahadur Subba, an employee Moondakotee Tea Estate with effect from 1st Decemb 1964.

2. That, the union named above taken up the mat with the management for mutual settlement. But management did not respond to the representation the union.

3. That, the union named above thereafter took the dispute with the Assistant Labour Commissio Darjeeling, who in turn made several attempts to set the dispute through conciliation. But this too fail Thereafter, the Assistant Labour Commissioner, Darj ling, sent a report to the Government as a consequen of which the Government ultimately referred t dispute to this Tribunal for adjudication.

4. That, in the meantime, the new Manager to over the charge and agreed to settle the dispute mutual As a consequence of which a bipartite meeting w held on 26th June 1965 and the dispute was sett on the terms and conditions as laid down in the Mem randum of Settlement jointly signed by the part a copy of which is attached herewith (Annexure "A")

5. That, now the employee is working as a supervi in Dhojea Division of Moondakotee Tea Estate a hence the union named does not want to pursue t matter.

Remedies prayed for :

That, the union named above, therefore, prays th the Hon'ble Tribunal may please pass an Aawrd Awards in accordance with the terms and conditio as laid down in the above said Memorandum of Settl ment (Annexure "A").

That, the union named above humbly prays that t Hon'ble Tribunal may kindly pass such order and/ orders as it may deem fit and proper.

Signed on this 17th day of September 1965.

A. P. Pathak, Secretary.
Darjeeling District Chia Kaman Mazdur Unio

Seal—Darjeeling District
Chia Kaman Mazdur Union.
Regd. No. 2256.

P. BASU, Judge,
Sixth Industrial Tribuna
29-10-65.

ANNEXURE—"A"

MEMORANDUM OF SETTLEMENT

1. *Name of the parties*: Messrs. Moondakotee Tea Estate, P.O. Sonada, Darjeeling and their workman Shri Dal Bahadur Subba represented by Darjeeling District Chia Kaman Mazdur Union (Regd. No. 2256), Chowk Bazar, P.O. Darjeeling, District Darjeeling.

2. *Representing Employer*: Shri U. S. Bhagat, Manager.

3. *Representing Employee*: Shri A. P. Pathak, Secretary of the Union.

4. *Short recital of the case*: The Management dismissed Shri Dal Bahadur Subba with effect from 1st December 1964. The union named above took up the case with the Management and the Assistant Labour Commissioner, Darjeeling, contending that the dismissal was illegal and unjustified. The Management did not respond to the representation of the union and also to the letter issued by the Assistant Labour Commissioner, Darjeeling. In the meantime the new manager named above took over the charge and the parties met together in a bipartite meeting on 26th June 1965, and settled the dispute on the following terms:

5. *Terms of Settlement*:

(1) That, the management would appoint Shri Dal Bahadur Subba as Supervisor of Dhojea Division of Moondakotee Tea Estate on probation for six months with effect from 6th July 1965.

(2) That, his service would be confirmed after the expiry of the probation period of six months as stated above in the event of his work being found satisfactory.

(3) That, in case of his involvement in any a of misconduct during this period of probation, he will be dismissed with one week's notice.

(4) That, he will draw a salary of Rs. 105 per month.

(5) That, the manager will issue him a letter of appointment on the above terms.

For the Management:
U. S. Bhagat,
Manager.
26-6-1965

For the Union:
A. P. Pathak,
Secretary.
26-6-1965.

P. BASU, Judge,
Sixth Industrial Tribunal
29-10-65.

By order of the Governor
S. C. MUKHERJEE, Asstt. Secy

No. 4921-I.R./IR/4L-40/64.—10th November 1965—Whereas under the Government of West Bengal Labour Department, order No. 5839-I.R./IR-4L-40/64 dated the 24th October 1964, the industrial dispute between the Bus Owners of Route No. 1 named in the list attached to the said order and Route No. 1 Bus Association, Netaji Subhas Road, Chinsurah, Hooghly on the one hand and their workmen represented by the Serampore-Chinsurah-Bainchee Bus Workers Union, P.O. Chinsurah, district Hooghly, on the other regarding the issues mentioned in the said order being matters specified in the second and the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between the Bus Owners of Route No. 1 named in the list attached and Route No. 1 Bus Association, Netaji Subhas Road, Chinsurah, Hooghly on the one hand and their workmen represented by the Serampore Chinsurah-Bainchee Bus Workers' Union, P.O. Chinsurah, district Hooghly on the other. (Case No. VIII-318 of 1964)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal

By order No. 5839-I.R./IR/4L-40/64, dated Calcutta, he 24th October 1964, Government of West Bengal, Labour Department, referred an industrial dispute between the Bus Owners of Route No. 1 named in the ist attached and Route No. 1 Bus Association, Netaji Subhas Road, Chinsurah, Hooghly, on the one hand and their workmen represented by the Serampore-Chinsurah-Bainchee Bus Workers' Union, P.O. Chinsurah, district Hooghly, for adjudication regarding the issues contained in the order of reference.

Issues

(1) Scales of pay for Starters, Drivers and Conductors.

(2) Dearness Allowance.

(3) Permanency.

(4) Leave—Privilege, Casual, Medical and Festival

(5) Annual Bonus Scheme.

(6) Retiral benefits.

This is a reference under section 10 of the Industrial Disputes Act. The employer is the Bus Association of Route No. 1. There are as many as 9 bus owners who are listed in the reference as members of the Bus Association. The workmen are represented by the Bus Workers' Union of Serampore-Chinsurah-Bainchee. Six issues were referred to the tribunal for adjudication. The association as well as the workmen submitted their respective written statements and the case was fixed for hearing on 21st August 1965. A talk of compromise developed on that day and after some adjournments both parties entered into a settlement amicably and filed a joint petition of compromise on the 22nd October 1965 wherein the terms of settlement. were embodied. It is signed for the workmen by the Secretary, Shri Narayan Chandra Bhattacharjee, and by the Secretary of the Bus Association of Route No. 1, Shri Ajit Banerjee. The terms of settlement are fair and reasonable and the dispute is settled therein. The settlement will form a part of the award and the reference is disposed of in terms of the settlement which is made annexure to the award.

Dictated and corrected by me.
A. P. BHATTACHARYA, Judge.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
30-10-65.

List of Bus Owners

(1) Shri Panchanan Saha (WGA-227), Netaji Subhas Road, Suri Para, P.O. Chinsurah, Hooghly.

(2) Shri Kartik Chandra Addya (WGA-253), Bura Bazar, P.O. Chinsurah, district Hooghly.

(3) Shri Dhruba Chakraborty (WGA-540), Bura Bazar P.O. Chinsurah, district Hooghly.

(4) Shri Gupi Mohan Bhattacharjee (WGA-291), c/o Shri Ranjit Banerjee, Protappur, Hooghly.

(5) Shri Tarapada Nandy (WGA-247), Sankomor, Manjor Rasta, P.O. Chinsurah, district Hooghly.

(6) Shri Krishna Narayan Ghosal (WGA-422), c/o Ajit Banerjee, Netaji Subhas Road, Motor Parts Shop, Chinsurah, district Hooghly.

(7) Shri Hari Das Roy (WGS-252), Mahes Tola, P.O. Hooghly.

(8) Shri Biswanath Chakraborty (WGA-289), Netaji Subhas Road, Bhabotos Lane, Chinsurah, Hooghly.

(9) Shri Kabir Rahman Mallick (WGA-464), c/o Kali Pada Roy, P.O. Polba, district Hooghly.

ANNEXURE

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri A. P. BHATTACHARYA, Judge.

In the matter of an industrial dispute

Between

Bus Owners of Route No. 1 Bus Association, Netaji Subhas Road, Chinsurah, Hooghly.

And

Their workmen, represented by Serampore-Chinsurah-Bainchee Bus Workers' Union, P.O. Chinsurah. (Vide G.O. No. 5839-I.R., dated the 24th October 1964).

The humble joint petition of compromise between the ties abovenamed.

st respectfully Sheweth :

1. That the above case is settled between the parties the following terms and conditions :

) Reference : Issues 1 and 2 of the order of reference

(*i*) Regarding the above issues, it is agreed that the inimum daily rate of wages for drivers of this Route ll be Rs. 6 and that for the conductors Rs. 4 on o work, no pay' basis. This new rate will be effected om the 1st November 1965.

) Reference : Issue No. 3—Parmanency

(*i*) Those drivers and conductors who have worked ntinuously for 2 years will be treated as permanent rkers; but their wages will be paid daily on "no work, pay" basis. The case of starter is not pressed.

Reference : Leave—Privilege, casual, medical and festival.

(*i*) It is agreed that the drivers and conductors will t 21 days' privilege leave with pay in a year; 10 days, sual leave with pay and 14 days, medical leave with y. There will be no festival holidays.

(*ii*) The privilege leave will be effective from the 1st nuary 1965. The casual leave and medical leave will effective from 1st January 1965.

Normally all leave will be adjusted against idle days ien the particular bus of the employer does not ply the route. After such adjustment, if any balance ve remains due, cash payment of such balance leave ll be made in the subsequent year. The leave an employee will accumulate up to 2 years and not ore than that.

) Issue No. 5—Annual Bonus Scheme

(*i*) This issue will be governed by the payment of nus Ordinance of 1965 and the rules made there-ider.

Issue No. 6—Retiral benefits

This issue is dropped at present.

Under the circumstances, your petitioners most mbly pray that Your Honour will be graciously eased to accept the above terms of compromise as st and fair and pass an award in terms thereof making is compromise petition as an annexure to the same.

And your petitioners as in duty bound shall ever pray.

For the workmen :
Narayan Chandra Bhattacharjee,
Secretary,
Serampore-Chinsurah-Bainchee
Bus Workers' Union.
22-10-65.

For the Employers :
Ajit Banerjee,
Secretary,
Route No. 1 Bus Association
22-10-65.

AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.
30-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4979-I.R./IR/11L-134/64.—15th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1792-I.R./IR/11L-134/64, dated the 11th May 1964, the industrial dispute between Messrs. Narkeldanga Roller Flour Mills, 17/4 Canal West Road, Calcutta-9, and their workmen represented by the Narkeldanga Roller Flour Mills Workers' Union, 1/1 Bipradas Street, Calcutta-9, and the West Bengal Flour Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4, regarding the issues mentioned in the said order, being matters specified the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Sixth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Jamuna Prosad Tewari, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Jamuna Prosad Tewari, 17/4 Canal West Road, Calcutta-9, an employee of Messrs. Narikendanga Roller Flour Mills, of the same address, against the said Company in connection with G.O. No. 1792-I.R./IR/11L-134/64, dated 11th May 1964. (Case No. 78/65 U/S. 33A.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

AWARD

This is an application under section 33A of the Industrial Disputes Act and had been filed on 14th August 1965 by Shri Jamuna Prosad Tewari of 17-A Canal West Road, Calcutta-9, against Messrs. Narikeldanga Roller Flour Mills of the same address. The allegation of the applicant is that he had served as Durwan of the Flour Mills for the last 4th years and suddenly on 1st August 1965 his service was verbally terminated without assigning any reason. It is further alleged that though an industrial dispute between the management and the union was pending, the management did not seek the permission of the Tribunal and that before terminating the service, there was no enquiry by the management and there was also no issue of any charge-sheet. Therefore section 33 of Industrial Disputes Act had been violated. The applicacant prays for reinstatement in service with full back wages for the period of forced unemployment.

No written statement had been put in by the management by the date fixed as the matter appears to have been settled between the applicant and the management. On 14th October 1965, Shri K. L. Mitra appeared for the Flour Mills and also filed a petition signed by Shri Tewari in which there is a prayer that the application may be treated as withdrawn and/or rejected, as there is no dispute with the management. Subsequently, on 20th October 1965, the Manager Shri Sisir Kumar Biswas appeared before this Tribunal and stated that Shri Tewari has left the service and has no further claim against the Company. I directed the Manager to put in a petition to that effect by 21st October 1965. Accordingly on that date, a petition was filed signed by the Manager Shri Biswas in which it has been stated that the applicant has no claim against the Company, and there is no dispute outstanding between the applicant and the Opposite Party, as the applicant has left the service, and also the quarters of the mills. The circumstances mentioned above clearly show that the applicant is not pressing the application filed under section 33A of the Industrial Disputes Act. I am, therefore, of opinion that a "no-dispute" award should be passed in the present case making the two petitions filed on 14th October 1965 and 21st October 1965 as annexures to the award. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,

Sixth Industrial Tribunal,
25-10-65.

ANNEXURES

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Judge.

In the matter of Industrial Disputes (Applica under section 33A of the Industrial Disp Act, 1947)

Between

Narikeldanga Roller Flour Mills,

And

Their workmen represented by The West B Flour Mills Mazdoor Congress,

And

Narikeldanga Roller Flour Mills Workers' U G.O. No. 1792-I.R./IR/11L-134/64, 11th May 1964.

Shri Jamuna Prosad Tewari—Applicant

versus

Narikeldanga Roller Flour Mills of 17/4 Ca West Road, Calcutta-9—Opposite Party.

The applicant abovenamed—

Most respectfully sheweth:

1. That the applicant does not want to cont the application filed before Your Honour on about 12th August 1965 under section 33A of Industrial Disputes Act.

2. That the applicant filed the applicat as per instructions and directions of the Un leader.

3. That the applicant has no claim against employer.

4. That the applicant has or had any dispu with the management.

In the above circumstances, the applicant pra that the application be treated as withdrawn an or rejected as there is no disputes.

And your petitioner (the applicant) as in d bound shall ever pray.

Jamuna Prosad Tewa

Dated 30th September 1965.

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Judge.

In the matter of Industrial Dispute (Applicat under section 33A of the Industrial Dispu Act, 1947)

Between

Narikeldanga Roller Flour Mills

And

Their workmen represented by the West Bengal Flour Mills Mazdoor Congress

And

Narikeldanga Roller Flour Mills Workers' Union, G.O. No. 1792-I.R./IR/11L-134/64, dated 11th May 1964.

Shri Jamuna Prosad Tewari—Applicant

Narikeldanga Roller Flour Mills of 17/4 Canal West Road, Calcutta—Opposite Party.

The Opposite Party (Company) abovenamed—

Most respectfully sheweth:

1. That the applicant has served a copy of the petition, dated 30th September 1965, upon us (opposite party-petitioner-company) and we know the contents therein.

2. That the applicant has no claim to the Company and there is no dispute outstanding between the applicant and the opposite party (Company) as the applicant has left the service and also the quarter of the mills.

In the above circumstances, your petitioner (Company) prays for rejection of the petition and make an order or orders as Your Honour deem fit and proper.

And your petitioner (Company) as in duty bound shall ever pray.

Sisir Kumar Biswas, Manager,
for Narikeldanga Roller Flour Mills.

Dated: 21st October 1965.

P. BASU,
Judge, Sixth Industrial Tribunal.
25-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4978-I.R./IR/13L-46/63.—15th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1884-I.R./IR/13L-64/63, dated the 25th May 1965, the industrial dispute between Messrs. The Printers House (Pvt.) Ltd., 32A Chittaranjan Avenue, Calcutta-12, and their workmen represented by Shop Assistants Association of Bengal, B-73 College Street Market, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule of the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal.

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Printers House (Pvt) Ltd., 32A Chittaranjan Avenue, Calcutta-12, and their workmen represented by Shop Assistants Association of Bengal, B-73 College Street Market, Calcutta-12. (Case No. VIII-126/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company: Shri N. M. Das Gupta, Advocate.

For the Association: Shri Sadhan Prosad Dutta, General Secretary.

AWARD

The Government of West Bengal, by order No. 1884-I.R./IR/13L-46/63, dated the 25th May 1965, had referred the following industrial dispute between Messrs. The Printers House (Pvt) Ltd. and their workmen represented by Shop Assistants Association of Bengal, to this Tribunal for adjudication.

Issue

Whether dismissal of Sri G. Mookerjee, Sales-in-charge is justified? What relief, if any, is he entitled to?

After the service of usual notice, the Company had submitted written statement but though the Union had taken time on six occasions, no written statement was actually filed by the Union. In the written statement submitted by the Company, it has been stated that the alleged Union has no right to raise any dispute regarding the dismissal of Shri G. Mookerjee and the reference is bad in law, inasmuch as the alleged dispute is really an individual dispute and not an industrial dispute. It is further stated that Shri G. Mookerjee had administrative capacity in the matters of sales and was not a workman as defined in the Industrial Disputes Act, 1947. It is also alleged that previously a charge-sheet was given to Shri G. Mookerjee for other acts of misconducts and another charge-sheet was issued to him on 21st August 1963 for different acts of misconducts. Shri G. Mookerjee had not submitted his explanation regarding the charge-sheet issued on 21st August 1963 and thereafter, another charge-sheet was issued on 9th September 1963. Shri Mookerjee had submitted his explanation to the last charge-sheet and thereafter there was enquiry by Shri K. D. Sen, who is the Labour Officer of Messrs. Bengal Potteries Ltd. Shri Mookerjee had attended the enquiry and the enquiring officer had recorded the evidences in presence of Shri Mookerjee, and after considering the evidences and the charge-sheet and the explanation submitted, found Shri Mookerjee to be guilty of

gross misconduct. After the report was received, the Managing Director went through the report, the recorded evidences and the documents and came to the same conclusion as arrived at by the enquiring officer. Accordingly by the letter, dated 29th July 1964, Shri Mookerjee was dismissed from service. It is therefore submitted that Shri Mookerjee is not entitled to any relief either by way of reinstatement or otherwise.

As stated earlier, the Association did not submit any written statement even after a lapse of considerable time. Today both parties had filed a joint petition of settlement. It is stated therein that Shri Mookerjee accepts the dismissal by the Company and has no claim for reinstatement and/or compensation against the Company and he will not get any employment at all. It is further stated that in consideration of the above, the Company at the request of Shri Mookerjee had agreed to pay a sum of Rs. 500 as ex-gratia payment and Shri Mookerjee accepts that amount in full and final settlement. Actually, the sum was paid over by Shri Das Gupta on behalf of the Company to Shri Mookerjee in presence of the Tribunal. Shri G. Mookerjee told me that he had no further dispute with the Company.

I am, therefore, of opinion that the terms are bona fide, legal and fair and should be given effect to. I pass a "no dispute" award making the petition of compromise an annexure to this Award. This is my award.

Dictated and corrected by me.
P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
5-11-65.

ANNEXURE

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute (Order of Reference No. 1884-I.R./IR/13L-46/63, dated 25th May 1965.)

Between

Messrs. Printers' House (P) Ltd.,

And

Their workmen.

The joint petition of the Company and the Union and also Shri G. Mookerjee as referred in the issue under reference:—

Most respectfully sheweth:

1. That it is agreed that the Union is a stranger general Union and the said Union has no right to represent the workmen/employees of the Company.

2. That without prejudice to the above contention, it is submitted that on the approach of Shri G. Mookerjee, Sales-in-charge, as mentioned in the issue under reference, the dispute is settled on the following terms:

(a) Shri G. Mookerjee accepts the dismissal, as made by the Company.

(b) He has no claim for reinstatement and/or compensation against the Company and that he will not get employment in the Company in any manner.

(c) In consideration of the above, the Company at the request of Shri G. Mookerjee has agreed to pay a sum of Rs. 500.00 (rupees five hundred) only as ex-gratia payment and the same as accepted by Shri G. Mookerjee in full and final settlement.

In the above circumstances, the parties pray that a "no dispute" award be passed in this case.

And for this act of kindness, your petitioner, as in duty bound, shall ever pray.

For the Union,
Sadhan Prasad Dutta.
General Secretary.
5-11-65.

For the Company:
Illegible.
For Printers' House (P) Ltd.
5-11-65.

N. Das Gupta, Advocate.
5-11-65.

Received Rs. 500.00 (Rupees five houndred) only as settled.

G. Mookerjee on revenue stamp.

P. BASU,
Judge, Sixth Industrial Tribunal.
West Bengal.
5-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4866-I.R./IR/10L-73/65.—8th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2727-I.R./IR/10L-73/65, dated the 28th June 1965, the industrial dispute between Messrs. Associated Electrical Industries (India) Private Ltd., Crown House, 13 Rajendra Nath Mukherjee Road, Calcutta-1, and their workmen represented by Associated Electrical Industries (India) Ltd. Employees' Welfare Association, Crown House, 13 Rajendra Nath Mukherjee Road, Calcutta-1, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Associated Electrical Industries (India) Private Ltd., Crown House, 13 Rajendra Nath Mukherjee Road, Calcutta-1, and their workmen represented by the Associated Electrical Industries (India) Ltd. Employees, Welfare Association of the same address. (Case No. VIII-156/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, BAR-AT-LAW, Judge.

Appearances :

For the Company : Shri D. Basu Thakur, Officer of the Bengal Chamber of Commerce and Industry.

For the Association : Shri D. L. Sengupta, Advocate, with Shri M. M. Saha, Advocate.

AWARD

The Government of West Bengal, by order No. 2727-IR/IR/10L-73/65, dated the 28th June 1965, had referred the following industrial disputes between Messrs. Associated Electrical Industries (India) Private Ltd. (hereinafter referred to as the Company), and their workmen represented by Associated Electrical Industries (India) Ltd. Employees' Welfare Association (hereinafter referred to as the Association), to this Tribunal for adjudication.

Issues

1. Whether the management is justified in retiring the following three workmen ? To what relief, if any are they entitled ?

 (a) Shri Monoranjan Chakraborty.

 (b) Shri Gosto Behari Sen Gupta, and

 (c) Shri Haridas Dutta.

2. Retirement age.

After the service of notice, the association had put in the written statement at first as directed, and the company had also put in the written statement. In the written statement filed by the association, it has been alleged that the company is a highly prosperous commercial concern being subsidiary of AEI Ltd., London, and has agency business of different engineering and electrical concerns of reputation, both indigenous and foreign and that the company employs about 385 workmen in thehead office including 216 clerical, 58 skilled manual and 111 subordinate staff. It is further alleged that the association of the workmen is a recognised association and that the workers' claim had been vindicated in bipartite settlements and in the awards of the industrial tribunals. The first adjudication proceeding between the company and the Head Office staff was in 1948-49 by three-men tribunal presided over by Shri Das Gupta and known as the Mercantile Tribunal. That tribunal adopted as a pattern, amongst other things, a retiring age of 55 years but the award had a legal and binding effect for one year only. There has also been awards regarding bonus and there had been subsequent amicable settlement for the following years. However, because of the change of circumstances, the office employees of the different offices who were parties to the Mercantile Tribunal Award started agitation for revision of various matters including the retiring age and the employees of different concerns obtained substantial reliefs either by means of bipartite settlement with their respective employers or by the award of the tribunals or the decision of the Supreme Court in appeal. The workmen of the company had placed a Charter of Demands on 30th December 1960, claiming, amongst other things, the revision of retiring age and refixation of the same at 60 years. The company had replied to the Charter of Demands by the letters, dated 8th April 1961 and 20th June 1961, and stated that the retiring age should be 55 years and there would be usual extension of service at the rate of 2 months for each year of service rendered. The company further stated in their letters that they were prepared to concede 60 years as the retiring age, but they considered their offer as more favourable to the workmen and hence suggested the scheme in the interest of the employees concerned. Regarding the other demands made in the Charter of Demands, there was an agreement with the association on 28th July 1961 and in view of the clear understanding in respect of the retiring age in the two letters mentioned above, the claim of retiring age was not pursued at that time as a matter of expedience. Thereafter, the company had followed in every case the revised retiring age, viz., 55 years, plus 2 months' extension for each year of service rendered in the company, whatever the same might be in any individual case. The association had also given a list giving the names of persons who had retired long after 55 years in Annexure C to the written statement. The company, however, suddenly and arbitrarily and without any previous notice under section 9A of the Industrial Disputes Act had discharged three workmen, named Shri Monoranjan Chakraborty, Shri Gosto Behari Sengupta and Shri Haridas Dutta by the letters, dated 22nd January 1965, 9th February 1965 and 9th February 1965. So far as Shri Chakraborty is concerned, he had served the company for 17 years 19 months, including one year's extension, having been appointed on 16th May 1947. According to the understanding with the company Shri Chakraborty should have been retired at 55 years, plus, 2 years 10 months, i.e., at the age of 57 years 10 months. Similarly, Shri Sen Gupta was appointed on 12th March 1945 and had served the company for long 20 years. Therefore, he should have been retired at 58 years 4 months. Shri Dutta was appointed on 1st August 1936 and had served the company for 23 years 8 months including 3 years' extension. He should have been retired at the age of 59 years 4 months. Thus, in the case of each of these workmen, they

have been retired by the company illegally and unjustifiably and in breach of the solemn undertaking of the company mentioned above . All these workmen were employed in the company long before the retiring age was first fixed by the Mercantile Tribunal Award and these workmen knew that they could continue in employment, so long as they wished unless they were dismissed for misconduct or, were physically incapable of work. These workmen were in sound health and there was no reason at all to force them to retire at the age of 55 years, particularly as there was no retiring age fixed for the employees when they entered into the services and as they had not agreed to be bound by the retiring age which was subsequently fixed. As the company had threatened further forcible retirement at the age of 55 years, the association had written letters on 29th January 1965 and 8th February 1965. The company, however, paid no heed to the reasonable representation of the association and the association, therefore, wrote the letter, dated 9th February 1965, to the Labour Commissioner, Government of West Bengal, praying for his intervention in the matter. Subsequently, there was conciliation proceedings, but due to the adamant attitude of the company, no settlement was arrived at. In the circumstances, the association prays that the three workmen mentioned above, may be reinstated in service with full back wages, and bonus and also prays for fixation of the retiring age at 60 years for all recruits subsequent to the date of introduction of retiring age at 60 years, and for holding that those who are appointed before the retiring age was fixed in the company in 1949, the retirement should only be on the ground of physical disability and that those persons should continue to work as long as they are physically fit.

The company in the written statement has raised a preliminary legal objection. It has been stated that the order of reference is illegal and void, and therefore, the tribunal cannot adjudicate the alleged dispute. The specific objection had been stated in the paragraph 8 of the written statement itself. The learned representative of the company Shri Basu Thakur had submitted that in view of the agreement entered into between the company and the association on 28th July 1961, the question of retiring age cannot be adjudicated by this tribunal. His submission was that the agreement is to be in force for 5 years from 1st January 1961, and therefore, during this period when the settlement was in operation, the Government of West Bengal cannot refer the alleged dispute regarding the retirement age to the tribunal for adjudication. In the written statement filed by the company, it has also been stated that the retiring age had been fixed at 55 years by the Mercantile Tribunal Award, and the retiring age once fixed by a tribunal becomes a condition of service for all existing and new employees, unless modified by different awards or settlement. The company admits that the association submitted a Charter of Demands on 30th December 1960 and the company had replied to the said Charter of Demands by the letters, dated 3rd April 1961 and 20th June 1961. The company, however, denies that it offered a revision of retiring age which provided 55 years, plus, usual extension at the rate of 2 months for each year of service. It is further stated that after the Mercantile Tribunal Award, the company on 4th February 1958 had written a letter to the General Secretary of the Employees' Welfare Association on the issue of retirement of clerical and subordinate staff, and this letter was further clarified by the Secretary of the company in his note, dated 8th December 1958. There was also the circular, dated 27th May 1960. It is further alleged that one Shri B. Mondal was retired on 15th June 1960 on reaching the age of 55 years, that the company only grants extension when such extension is necessary for company's requirement, that at the time of retirement of the three employees and also at the present time, the company is having much surplus staff in its establishment due to its reorganisation and that the company had offered a voluntary retirement scheme to weed out the surplus staff by the letter, dated 22nd July 1965. The retirement of the three employees was proper and legal and the association is not entitled to any relief. Regarding the age of retirement, the company states that the age of retirement is 55 years as awarded by the Mercantile Tribunal Award.

Findings

Before I discuss the two issues, which had been referred to this tribunal for adjudication, I shall consider the preliminary objection which has been raised by the learned representative Shri Basu Thakur appearing for the company. The objection only relates to issue No.2, namely, the question of retirement age and has no bearing on the other question which has been referred to this tribunal for adjudication. It is not disputed that the association had presented the Charter of Demands to the company on 30th December 1960 and it is further undisputed that one of the demands was the revision of the retiring age and refixation of the same at 60 years (vide paragraph 13 of the written statement of the association, Ext.1, item 8, Ext.1-A item 4, Ext. 6, at page 5 of Ext.A). Ext.2 is the settlement signed by the Managing Director Mr. Nicholson and by the General Secretary Shri D. P. Basu. It does not contain any provision regarding the retiring age. The learned representative Shri Basu Thakur did not dispute that in the final agreement, Ext.2 there is no clear term that the demand regarding the retiring age which has been raised in the Charter of Demands mentioned above had been given up in consideration of the agreement regarding the other demands raised in the Charter of Demands. He, however, contended that the association did not press for the demand regarding the retiring age in view of the other terms mentioned in the settlement. Shri Basu Thakur had referred to certain letters and also to the evidence of P. W. 6 J. Kar Choudhury who was the working President of the association at the relevant point of time. At the time of cross-examination P. W. 6 had said that they had come to an overall settlement and actually the terms agreed to by the company regarding certain items of the Charter of Demands had been embodied in the agreement, that regarding other matters there was no agreement with the company and they did not pursue them at the time of the agreement and that it was also stipulated that regarding the other items as mentioned in the Charter of Demands, they will not be able to raise those matters within 5 years of the date of agreement. The evidence of P.W.6 in cross-examination certainly tends to support the contention of the learned representative of the company

but it appears to me that there is nothing in any of the letters which has been produced before the tribunal showing that there was really any agreement by the association that the other demands which had not been conceded to by the company, could not be raised during the period of 5 years. Ext. A is the letter, dated 30th December 1960 and in it there is a reference to the expiry of the 5 years agreement with the company. This particular agreement, however, has not been put in by either side. Ext. A, however, definitely shows that the claim was that the retiring age should be 60. Ext. F is a letter, dated 14th July 1961 and contains the comments made by Mr. Nicholson with regard to the demands made in the Charter of Demands. So far as the retiring age is concerned, nothing has been specifically stated in that letter. Shri Basu Thakur, however, pointed out that even in that letter, it has been stated that the offers made by the company had all been made on the basis of arriving at an overall settlement and the offers are not open for piece-meal acceptance and rejection. It appears to me that this remark in the letter only apply to the offers actually made regarding certain items in the Charter of Demands and those offers cannot relate to other items mentioned in the Charter of Demands which have not been specifically mentioned in that letter. Ext. F-1 is a letter, dated 21st July 1961, by the General Secretary of the association to the Managing Director in reply to the letter Ext.F. It has been stated therein that the offers had been considered by the members of the association and that for the sake of an amicable settlement, they would not press for acceptance of the items which the company cannot concede. It has further been stated that the offers concerned do not fully meet the aspirations of the association. I do not think that these letters really show that the association really agreed to give up the claim for fixation of the retiring age at 60 and had agreed not to press that claim for the period of 5 years, that is to say for the period during which that settlement was to be in operation. In this connection I would also point out that the evidence of O. P. W. 1 Mr. Bes who is also the signatory to the settlement, Ext. 2, does not show that the association had really agreed not to raise a demand for fixation of the age of retirement at 60 years for the period of 5 years from 1st January 1961. In my opinion what had really happened was that as the company did not agree to the demand for fixation of the age of retirement at 60 years, the association did not press for that demand at that time and therefore, the settlement only embodied the terms which were actually agreed to between the company and the association. In my opinion it cannot therefore be said that there was really a settlement to the effect that the association would not raise the question of fixation of retiring age at 60 years for the period of 5 years. The learned representative of the company had referred me to the ruling reported in 1963 (L) L. L. J., 601 (Imperial Tobacco Co. Employees, Association, vs. the State of West Bengal). In that case, there was a tripartite settlement in which all the disputes raised at the time of conciliation were settled. It was stipulated that no demand or dispute was pending. It appears that the dispute as to working hours mentioned in the Charter of Demands was not specifically mentioned in the settlement. In the circumstances, it was held that no writ of mandamus can be issued at the instance of another union regarding the dispute as to the working hours. In that case it was clearly stated in the tripartite settlement itself that all the disputes raised at the time of conciliation had been settled and that no demand was pending. In the present case there is no such term or stipulation in the bipartite settlement Ext. 2 which appears to have been printed in the West Bengal Labour Gazette of September 1961. The learned Advocate Shri Sen Gupta had however raised another contention and submitted that for another reason the settlement cannot be regarded to be valid and binding. In view of my decision which I have mentioned above it is not necessary for me to discuss at great length this other contention raised by Shri Sen Gupta for the association but as the contention has been raised and as submissions had been made by both sides regarding that contention I shall shortly discuss it. It was urged by the learned Advocate Shri Sen Gupta that the agreement had not been sent to the conciliation officer concerned as required by rule 68(3) of the West Bengal Industrial Disputes Rules, 1958, and therefore the settlement is not a settlement under section 2(p) of the Industrial Disputes Act. It is necessary to refer to the definition of "settlement". In section 2(p) of the Act, it has been stated that the "settlement" means a settlement arrived at in the course of a conciliation proceeding and included a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to the appropriate Government and the conciliation officer. This section, therefore, so far as relevant for the present purpose, shows that a written agreement arrived at otherwise than in course of conciliation proceeding between an employer and workmen must be signed by the parties in the prescribed manner and also shows that the copies are to be sent to the appropriate Government and to the conciliation officer. Conciliation officer has been defined in section 2(d) of the Act to mean a conciliation officer appointed under this Act. Reference may also be made to section 4 of the Act. It has been laid down therein that the appropriate Government may by notification in the Official Gazette, appoint such number of persons as it thinks fit, to be conciliation officer charged with the duty of mediating in and promoting the settlement of industrial disputes. It has further been laid down that the conciliation officer is appointed for the specified area or for specified industries in specified area or for one or more specified districts and either permanently or for a limited period. Therefore there could be conciliation officers for specified industries or for specified area. The learned Advocate Shri Sen Gupta had submitted that the State of West Bengal had vested different officers with the powers of the conciliation officers for different areas. Shri Basu Thakur informed me that the Labour Commissioner, Deputy Labour Commissioner, Assistant Labour Commissioners and the Labour Officers are all conciliation officers. As the requisite Government notification had not been put in, it is very difficult to say whether there is any conciliation officer regarding the Electrical Industries or regarding the area where there is the office of the company in question. However, it is now necessary to refer to rule 68 and rule 75 of the West Bengal Industrial Disputes Rules, 1958. In rule 68, it has been provided that the settlement arrived at in course of conciliation proceeding or otherwise shall

be in Form J, that the settlement shall be signed by (a) in the case of an employer, by the employer himself or by his authorised agent, or when the employer is an incorporated company, or other body corporate, by the agent, manager or other principal officer of the corporation; (b) in the case of workmen, either by the President or Secretary of a trade union of workmen, or by five representatives of the workmen duly authorised in writing in this behalf by the representatives, meeting of the workmen held for this purpose and that where a settlement is arrived at between an employer and its workmen otherwise than in course of conciliation proceeding before a Board or conciliation officer, the parties to the settlement shall jointly send a copy thereof to the State Government in the Department of Labour and the Labour Commissioner and the conciliation officer concerned. It would therefore appear that where the settlement is arrived at otherwise than in course of conciliation proceeding, the parties are to jointly send copies to the State Government in the Department of Labour, the Labour Commissioner and the conciliation officer concerned. Rule 75 shows that the conciliation officer is to file all settlement effected under this act in respect of the disputes in the area within his jurisdiction in the register maintained for the purpose in Form N or N-1, as the case may be. In the Form J, it has been stated that the copies are to be sent to the Labour Commissioner, West Bengal and the Joint Secretary to the Government of West Bengal, Department of Labour. Form N is a prescribed register and shows that the details as to industries, parties to the settlement, date of settlement and the manner in which the settlement was arrived at, are to be entered therein. Shri Sen Gupta had submitted that in fact the copy of the agreement or settlement was never sent to the conciliation officer concerned in terms of rule 68(3) of the West Bengal Industrial Disputes Rules. Shri Basu Thakur appearing for the company had pointed out that copies had been sent to the Labour Commissioner. The original which was produced by Shri Basu Thakur appears to have been taken back by him. As far as my recollections goes, copies had been sent to the Labour Commissioner and the Assistant Labour Commissioner. No copy appears to have been sent to the conciliation officer concerned. In this connexion, I would point out that O. P. W. 1 Shri Bes has himself stated that the agreement does not show that it was sent to the conciliation officer by designation as such. Under rules mentioned above, the copy must be sent to the conciliation officer concerned. The evidence and the facts and circumstances make it abundantly clear that rule 68(3) of the West Bengal Industrial Rules had not been complied with In this connection I would point out that it would have been easy for the company to call for the register of settlement from the conciliation officer concerned in order to show that actually a copy had been received by him and due entries had been made in the relevant register of settlement. The question now is what is the effect of non-compliance of the rules. I have mentioned earlier that Shri Sen Gupta argued that the non-compliance has the effect of invalidating the settlement itself No direct ruling could be cited by the learned representatives appearing for the parties. It appears, however, from the ruling reported in 1965 (II) L.L.J., 149 (S.C.), Technological Institute of Textiles vs. its workmen, that where there was no evidence to show that the formalities prescribed in rule 58 of the Industrial Disputes (Punjab) Rules were complied with in regard to the settlement and where certain items of disputes were not pressed and were withdrawn under the terms of settlement and certain items of disputes were withdrawn by the workmen in the reference and no award was made in respect of such items, the existence of settlement or award does not bar the workmen from raising such demands and getting the same adjudicated. I am unable to refer to rule 58 of the Industrial Disputes (Punjab) Rules because those rules are not available here. It, however, appears that rule 58 of the Central rules contain provisions similar to rule 68 of the West Bengal Industrial Disputes Rules. Presumably the Punjab Rules are similar to the Central rules. Their Lordships held that the effect of non-compliance with the formalities is that the workmen concerned are not barred from raising the industrial disputes which were not pressed earlier. It appears to me that in the present case also the workmen or the association on their behalf are not prevented by any bar from raising the industrial dispute regarding the retiring age. I would accordingly overrule the preliminary objection raised by Shri Basu Thakur on behalf of the company.

I shall now turn to discuss issue No. 1. It is undisputed that by the Mercantile Tribunal Award, the retirement age was fixed at 55 years. There is, however, a clause in this award to the effect that in exceptional cases, extension of service may be granted where both the employer and the employee agree. Presumably this clause in that award refers to agreement in the case of individual workmen. In view of such certain circumstances to which I shall refer presently, it is not necessary to refer further to the Mercantile Tribunal Award any further. The argument of Shri Basu Thakur is that after the expiry of one year, the terms of the award would continue to govern the conditions of service of the workmen. This argument cannot be accepted. The award was admittedly passed in 1949 and was in force for one year. As Shri Sen Gupta had pointed out, there has been amendment by Act 48 of 1950 and sub-section 3 of section 19 had been recast. Under section 19(2) of the Industrial Disputes Act, 1947, the award was to be in operation for a period not exceeding one year. By the amendment in 1950, certain changes have been made, but the amendment has no retrospective operation. There has also been further amendment by Act 37 of 1956. It would, therefore, appear that the award itself had ceased to operate or be binding on the parties after the period of one year from 1949. In fact, there appears to be an agreement for 5 years ending sometime in December 1960 as mentioned in Ext. A It is true that this agreement itself for the period of 5 years has not been put in by the parties. But the fact that there was an agreement would show that fresh terms were agreed to after that award ceased to be in force or to be binding on the parties. It was, however, argued that even if the earlier award had ceased to be in force, still the age of retirement continued to be 55 years here. It is necessary at this stage to refer to certain correspondences between the parties. The earliest letter of the company is Ext. B which is dated 4th February 1958. It has been stated there that normally the retirement age for

members of the staff is 55 years and where the com-
y wishes for any reason to retain the service of
employee, it will offer extension of service of one
r at a time. The company appreciated the posi-
that as a result of such extension, promotion of
members of the staff might be delayed and there-
to overcome the difficulty, the company introduced
supernumerary scheme. The scheme is that a
ber of the staff offered extension of service beyond
years, will be treated as supernumerary and will
moved from the grade in which he is working at
time of reaching the age of 55 years, that the basic
y of such supernumerary staff will remain at
figure received by them at the age of 55 years and
will not receive further increment in respect of
service after 55 years, that the promotion from
r grade will be made in order to fill the vacancies
ed by such removal, that until the actual retire-
of the supernumerary staff, the promoted person
be temporarily placed in the higher grade and that
ight be necessary to keep a number of post to the
st paid of the branch or department or section
nt, such number be equal to the number of the
numerary staff. The next letter is Ext. B-1
1 is dated 8th December 1958. After referring
the letter Ext. B, certain directions have been made
arding the promotion from one grade to another.
r the present purpose, it is not necessary to refer
these details. The next letter is dated 27th May
0, Ext.G. It has been stated therein that the age
which the members of the staff would retire is 55
rs and that the company would give extension of
vice to long service employees reaching the age
55 years, when the employees were in good health
l fit to carry out their duties and where company's
uirements made such extension mutually advanta-
us and that such extensions have been granted up to
age of 60 years in most cases, but the company can
grant extension of service to all employees up to
age of 60 years even if the employee is fit and will-
to carry on in the service of the company. After
statement, it is stated that the retiring age would
55, that the extension of service after the age of 55
rs will be considered in each suitable case, that
extensions will only be granted when the employee
good health and capable of carrying out his duty
iently, and the company's staff position at the time
rants such extension. It is further stated that the
tension will be granted for a period not exceeding
e year and reconsidered for further extensions annu-
ly, and that the total of the periods of extensions after
e age of 55 years that will be considered, will be two
onths for every year of service with the company
fore reaching the age of 55 years (e.g. an employee
aching the age of 55 years with 24 completed years
service in his credit, may receive extensions for a
aximum of 4 years, and an employee with 15 years
completed service at the age of 55 years, may
ceive extensions up to 2½ years). It would there-
re be noticed that the system of granting yearly
tensions was slightly changed or modified, in the
st clause which I have mentioned above. Though
clause 4 it has been stated that the extension should
for a period not exceeding one year, in clause 5
has been stated that the extensions could be for
e total period of service up to the age of 55 years
ultiplied by two i.e. 2 months for each year of service.
the example which has been given, the person with
24 completed years of service might look forward to extensions of 4 years, that is to say, he might look forward to serve in the company up to the age of 59 years. Before I pass on to discuss the other letter I would refer to the evidence of O.P.W. 1 Shri Bes. His evidence is that by the letter (Ext.B-1) the company had indicated that the age of retirement would be 55 years but the company retained the discretion to extend the service of certain persons, that there were small dispute in 1959 and 1960 regarding the exercise of discretion of the company in favour of certain persons, and that to frame a rule indicating the circumstances where the company would normally exercise its discretion, the company formulated the rules on 27th May 1960 (Ext.G). At the time of cross-examination O.P.W.1 had said that generally speaking, the disputes regarding the conditions of service are settled either by settlement with the workmen concerned, or by an award or by affixation of notice on the notice board, that if the company issues a notice affecting the service conditions, it gives a copy of notice to the association, that the document (Ext. G) was not settled by agreement with the association, or by award or by affixation of the notice in the notice board with a copy to the association, that there was no correspondence with the association before the document (Ext. G) was prepared and that though there had been certain correspondences with the association, those correspondences were not produced. Shri Bes said that he might be able to produce those documents before the argument. Actually the original letter was produced by Mr. Bes on the following date and it would appear that a copy of that letter had been sent to the association, but it is not proper for me to rely on this original letter, because it has not been marked an exhibit. But there are certain other correspondences which would show that the association did receive the letter, dated 27th May 1960. I would refer to Ext. 5A, dated 8th February 1965, wherein it has been stated, inter alia, that the company's letter, dated 20th June 1961, had superseded the earlier letter, dated 27th May 1960. Therefore, the association must have received the letter, dated 27th May 1960 (Ext. G). Similar statement has been made in the letter to the Labour Commissioner, dated 9th February 1965. There also it has been stated by the association that the original letter of the company, dated 27th May 1960, stood superseded by their letter, dated 20th June 1961. I shall now refer to the letter, dated 20th June 1961, but before I do so, I would refer to paragraph 17 of the written statement of the association. It has been stated, inter alia, that according to the revised scheme of retiring age subsequently confirmed by letters, dated 3rd April 1961 and 20th June 1961, certain persons had actually been retired long after the age of 55 years at which they are to retire normally. Therefore, even according to the case of the association, the normal age of retirement was 55 years, but there could be extension of the period of service of the workmen on the basis of the letters mentioned above. Ext.1 is the letter, dated 3rd April 1961. This was written by the Managing Director after the Charter of Demands and after certain other correspondences and discussions had taken place. Regarding retirement, the company stated that it does not consider that there should be any change in the present retirement age at 55 years, that the company had granted extensions in most cases and under its existing rules, long service staff may look forward to service after the age of 60

and that the company considered that the retirement rules are fair to all the staff. In the other letter, dated 20th June 1961 (Ext. 1A), the company stated that under the present rules, although retirement age is officially 55, members of the staff who remain in good health can normally expect extensions of service after 55 and up to the age of 60, equal to, one year for every 6 years of service with the company prior to the age of 55. It was also pointed out that with the present supernumerary scheme, although the service of the members of the staff reaching the age of 55, are retained, junior members of the staff receive salary increases as if a retirement had actually taken place, that the extension of the retirement age to 57 or 58 years would only benefit the members of the staff who at the time of retirement have completed less than 12 or 18 years respectively and that if the extension is agreed to, the supernumerary scheme and the extension of service will have to be discontinued. The company further added that if it becomes general practice for the retirement age in Calcutta to be extended to 58 or 60 years, the company would be only too pleased to fall in line with the general practice. It will be remembered that this letter was written before the agreement with the association, dated 28th July 1961. It would therefore appear that virtually on the basis of the assurance contained in this letter, the association did not press for the demand regarding the fixation of the retirement age at 60 years.

Incidentally, I may point out that in paragraph 15 of the written statement filed by the association, it has been stated that the company came to certain understanding in respect of the other demands before the agreement with the association, dated 28th July 1961 and in view of the clear understanding in respect of the retiring age in the letters (Exts.1 and 1A), the item of claim of retiring age was not pursued as a matter of expedience. Therefore, the association did not press the demand of retiring age of 60 years in view of the assurance which the company had given to the association. I have already referred to the supernumerary scheme as would appear from the letters which I have mentioned above. I need only refer to the evidence of O.P.W.1. He has stated at the time of cross-examination that the workers made a demand that the retirement age ought to be 60 years and the company had written the letter (Ext.1A) in reply and stated that the company cannot fix 60 years, but might fix 57 or 58 years and that if that age is fixed, the persons who had served for more than 18 years would not get any benefit and that the people who had obtained the notional promotion would not get any benefit either. His evidence further is that the company's present scheme was really more beneficial to the workmen concerned, inasmuch as they would be able to work for a longer period of service and that the company had no objection to fix the age to 58 years or 60 years according to the general practice. Regarding the letter Ext.1, O.P.W.1 has said that the company stated in that letter that the senior staff may look forward for service up to 60 years, subject to the existing rules of the company. By the expression "existing rules", Mr. Bes must have referred to the supernumerary scheme which I have referred to above. In substance that scheme is that the normal age of retirement is 55 years, but the member of the staff can look forward to service under the company for the further period at the rate of 2 months for each completed year of service. This system or scheme had been in vogue from about July 1961 till 1965. Therefore this system or sch must be regarded to be the service rules gover the conditions of service of the members of the working under the company.

It has further been argued that the scheme is subj to two conditions and the company has the right determine the actual period of service of any partic workman. In the first place, the particular workm must be physically and mentally fit and in the seco place, there must be sufficient work in which the pa cular workman could be employed. Shri Sen Gu appearing for the association did not seriously disp that any particular workman who had attained the of 55 years, might be retired by the company if he found physically and mentally unfit to discharge duties. His contention was, however, that in the of these 3 workmen, there was absolutely no evide that they were physically and mentally unfit to charge their duties. It appears to me that there absolutely no evidence that the 3 workmen Shri Cha borty, Shri Sen Gupta and Shri Dutta, became ph cally and mentally unfit at the time they were re by the company. Even the evidence of O.P.W.1. had signed the letters, Exts. 4, 4A and 4B, does show that these workmen were retired beca they became physically and mentally unfit and were no in a position to discharge their duties any furthe In this connection, I would refer to section 2(oo) (c of the Industrial Disputes Act. It has been laid dow therein that retrenchment does not include the termina tion of service of a workman on the ground of continue ill health. The ground of continued ill health is valid ground for which the employer can termina the service of any workman, but this ground has n been taken by the company either in the letters even in the written statement which has been put on behalf of the company. The next contention with regard to the requirement of the company at th time of retirement of these 3 workmen. These 3 work men were retired on 8th February 1965, 31st March 1965 and 18th April 1965. To my question O.P.W. stated that it is not stated in any of the letters, Exts to 4B, that these 3 workmen had been retired becaus at the relevant time, they were found surplus to th requirement of the company. In paragraph 9 of th written statement of the company, it has been stated inter alia, that in this company the retirement age 55 years and extension can only be given where such extension is necessary for the company's requir ments and that at the time of the retirement of the 3 workmen and also now, the company is having to many surplus staff in its establishment due to its r organisation and the association is also well aware the same. Therefore, according to the written stat ment of the company, there was much surplus sta due to the reorganisation of the company. This alleg tion in the written statement of the company has n been substantiated by any reliable evidence. O.P.W has stated in answer to my question that there w surplus staff to the extent of 20 or 25 per cent. among the clerical staff, and that about 6 of these persons ha passed the age of 55 years and all these persons ha either been retired or would be retired when the perio of extension expires. The evidence of O.P.W.1 furth shows that in Calcutta there are about 400 employe It is not clear on what basis, some 20/25 persons we found to be surplus to the requirement of the compan

The evidence of O.P.W.1 also shows that the company is amending the procedure and reducing the number of records kept in the company's office, and therefore, the company does not require the surplus staff. The letter of instruction to O.P.W.1 to eliminate certain records has, however, not been produced before this tribunal even at the time of argument. In this connection I would refer to the letter, Ext.9, dated 12th April 1965, in which the Secretary of the association had clearly stated that there was no scope for any reduction of any staff and that it is not correct that any staff is actually surplus. This letter, therefore, was written even before Shri Dutta was made to retire on 18th April 1965. In my opinion, there is no cogent evidence to show that really there is any surplus staff. If there is really any surplus staff which the company does not require, the company is certainly entitled to retrench the surplus staff after complying with the provision of law. It is not necessary for the present purpose to refer to the alleged voluntary retirement scheme, in view of the scope of reference. But apart from the alleged voluntary retirement scheme which the association is alleged to have repudiated, the company could certainly retrench in accordance with law the alleged surplus staff. According to the evidence of O.P.W.1, some members of the staff became surplus to the requirement of the company towards the end of December 1964. If this is so, I do not understand why the company did not take the straightforward way and retrench the surplus staff after giving them proper notice and proper compensation in accordance with law. I have, therefore, come to the conclusion that the two conditions which had been mentioned had not been established and the workmen under the existing service rules are entitled to get extension of 2 months per year of service after attainment of the age of 55 years. Therefore, if any workman has worked, for say, 17 years, and then attained the age of 55 years, he is entitled to work for 34 months more. I do not think the company has the right to give one year's extension at a time as sought to be done in the case of three workmen. Shri Basu Thakur, however, urged that even after the letters granting one year's extension had been issued to the concerned workmen, neither the association nor the workman concerned wrote any letter protesting against the extension for one year only at a time. It is true that there is no such letter of protest either by the association or by the workmen concerned, but this is certainly not decisive of the matter. If under the existing rules, the workmen are entitled to extension at the rate of 2 months for each year of service before 55 years, then the company has no right to grant only one year's extension at a time and then to retire those workmen after the expiry of the time allowed by the company. Now Ext. 9 shows that Shri Chakraborty joined on 16th May 1947, and Ext. 4 shows that he had completed the age of 55 years on 9th February 1964. Shri Chakraborty, therefore, was entitled to work for 33 months from 9th February 1964, but he was retired on 8th February 1965, that is to say, after putting in only one years further work. He is therefore entitled to work for 21 months more. Shri Sen Gupta had joined on 12th March 1945 and was retired on 31st March 1965 (vide Exts. 4A and D). In Ext. D it has been stated that Shri Sen Gupta was actually aged 57 years as would appear from the Provident Fund form. But as the Provident Fund form itself had not been put in, the statement in Ext. D regarding the actual age of Shri Sen Gupta cannot be accepted. According to the service rule mentioned above, Shri Sen Gupta is entitled to work 40 months more from 1st April 1965. With regard to Shri Dutta it appears that he had joined on 1st August 1936 and that he had attained the age of 55 years on 18th April 1962 and that he was granted 3 years' extension and was actually retired on 18th April 1965 (vide Exts 4B and D). Under the rule mentioned above, he is entitled to work for 51 months more after attaining the age of 55 years. He was only allowed to serve for 3 years or 36 months. Therefore, he is entitled to serve the company for 15 months more from 18th April 1965. The conclusion, therefore, is that the company is not justified in retiring the 3 workmen mentioned above and they are entitled to serve the company for the further periods as mentioned above. This issue is decided accordingly.

I shall now turn to discuss the second issue, viz., as to the age of retirement. The first submission made by Shri Sen Gupta on behalf of the association is that all these 3 workmen and others who had joined the company before the Mercantile Tribunal Award of 1949 are entitled to go on serving the company as long as they are physically fit, inasmuch as there was no age of retirement of the members of the staff before that award. My attention has been drawn by the learned Advocate Shri Sen Gupta to the ruling reported in 1964 (II) L. L. J., 146 (workmen of Cattle Well Bullen & Co., vs. Kettle Well Bullen & Co.). In that case it was held by their Lordships of the Supreme Court that the rules framed by the company as to the age of retirement (55 years) in 1947 and 1951 do not apply to an employee who had entered service before, that there was no age of retirement before and that there was nothing to show that the workmen had agreed to accept the new rules as part of the conditions of their service. In that case, there was no evidence that the new rules were enforced against the prior employees but in the present case, there is the evidence which I have discussed above that the workmen had accepted the scheme introduced sometime in 1961. I have discussed the details of the scheme and I need not repeat of what I have already stated. In fact, the association depended on the service rules by which a workman is to get an extension after 55 years at the rate of 2 months per year of service. In fact, it is the case of the association that the employees had been retired on the basis of such service rules between 1961 to 1965. I am of opinion that in the facts and circumstances of the present case, the ruling referred to above is not applicable. Shri Sen Gupta has also referred me to the ruling reported in 1959 (II) L.L.J., 405 (Guest, Keen, Williams (P) Ltd., vs. P. J. Starling). This case was referred to by their Lordships of the Supreme Court in the case reported in 1964 (II) L.L.J., 146. In that case it was held that the age of retirement as fixed by the standing orders does not apply to the prior employees. Their Lordships also laid down certain relevant factors which must be taken into account for fixation of the age of superannuation; they are as follows :—

(i) nature of work, (ii) nature of wage structure, (iii) retirement and other benefits, (iv) character of climate, (v) age of superannuation in comparable industries in the same region, and (vi) general practice in the past regarding retirement.

Before I discuss the evidence I would point out that so far as the West Bengal is concerned, the present trend is the fixation of the age of retirement at 58 years [1964 (I) L.L.J., 743, Associated Power Company vs. its workmen], [1964 (1) L.L.J., 380 at 382, workmen of Balmer Lawrie & Co., vs. Balmer Lawrie & Co]. As I understand Shri Basu Thakur appearing for the company, he did not dispute that the age of superannuation or retirement might be fixed at 58 years, in view of the decisions of their Lordships of the Supreme Court in the cases referred to above. He, however, submitted that if that age is fixed, the supernumerary scheme must go. I think that if the age of superannuation is fixed at 58 years, there would be no further scope for the supernumerary scheme introduced sometime in June-1961. Now, regarding the factors which I have mentioned above, there is no evidence before me regarding items Nos. (i) to (iii). Regarding item No. (iv) the climate of West Bengal was presumably considered in the two cases which I had referred to above. Regarding item No. (v), certain evidence had been given regarding industries in Calcutta. Ext. 13 is the memorandum of settlement between the workmen and the employer, viz., the Life Insurance Corporation of India. I do not think that the settlement arrived at Bombay can be considered to be relevent regarding the age of superannuation in Bengal. Ext. 14 is the service rules of the Indian Cable Co., and shows that the age of retirement is 60 years. Ext.15 is the agreement between G. E. C., and G. E C. Staff Union. Item No. 9 of the agreement shows that 60 years is fixed as the age of superannuation only with regard to the employees whose terms and conditions of service at the time of employment did not specify the retirement. The association had examined P.W.1 who is employed in the Divisional Office in the Life Insurance Corporation of India in Calcutta, P.W.3 who is employed by the Indian Cable Co., Calcutta, and P.W.4 who is employed by the G.E.C. of India (P) Ltd. P.W.2 K.K. Sarkar is employed in the Tata Office in Calcutta. He has stated that the retiring age of the employees is 60 years but he is unable to produce any document to show that the age of retirement is really 60 years. I do not think that the evidence adduced is sufficient for the purpose of concluding that the age of superannuation should be 60 years. Shri Sen Gupta had relied on Ext.7. This is a statement by the association regarding 10 companies including Tata Iron & Steel Co. Ltd. where the age of retirement is said to be 60 years. I do not think the statement can be relied on in the absence of definite documentary evidence to show the actual age of retirement of the employees of those concerns. I do not therefore accept the submission of the learned Advocate Shri Sen Gupta that the age of retirement should be fixed at 60 years. In my opinion, the age of retirement should be fixed at 58 years. Regarding the question of general practice in the past regarding retirement, it would appear from Ext.3 that certain employees had been retired by the company, generally speaking, after attaining the age of 60 years. There are, however, two cases where the employees had been retired at 57 years and 57 years 9 months. I think, it would be fair in the circumstances to fix the age of retirement at 58 years. This issue is disposed of accordingly.

To sum up, the retirements of Shri Chakraborty, Shri Sen Gupta and Shri Dutta are unjustified and they are reinstated in service with full back wages and bonus for the period of forced unemployment. They must be reinstated within one month of the publication of this award in the "Calcutta Gazette" and must be allowed to serve for the periods as indicated in the body of the award.

Regarding the age of retirement, I fix the age of retirement at 58 years. This part of the award also will have effect after a month of the publication of the award in the "Calcutta Gazette." The supernumerary scheme must be discontinued after this award comes into force. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
30-10-65.

By order of the Govenor,
S. C. MUKHERJEE, Asst. Secy.

No. 5009-I.R./I.R./11L-3/64.—16th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2347-I.R./I.R./11L-536/61, dated the 12th June 1963, the industrial disputes between Messrs. (1) Cuthbertson and Harper (1) Private Ltd., 10 Government Place East, Calcutta-1 and (2) Beauty Shoe Supply Co., 173/1 Dharmatala Street, Calcutta, on the one hand and their workmen represented by Calcutta Leather Workers' Union, 12, Arpuli Lane, Calcutta-12, on the other, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal ;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute ;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial dispute between Messrs. (1) Cuthbertson and Harper India Pvt. Ltd., 10 Government Place East, Calcutta, and (2) Beauty Shoe Supply Co., 173-1 Dharmatala Street, Calcutta, on the one hand, and their workmen represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12 on the other. (Case No. VIII—131/63.)

EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal

r the Workmen : Shri A. C. Roy, Advocate.

r the Employers : Shri S. C. Sen, Advocate.

AWARD

The above dispute over the issues given in the order reference and reproduced below was referred for judication to this Tribunal by the Government of st Bengal, Labour Department, order No. 2347-I.R./ /11L-536/61, dated the 12th June 1963.

Issues

. Revision of piece-rate and time-rate wages.

. Festival holidays.

. Whether the workmen, as per list attached, are ntitled to bonus for the years 1961-62 and 1962-63 ? so, what should be the quantum of such bonus ?

List of Workmen

10 Government Place East.

1. Mahadeo Ram.
2. Sawarath Ram.
3. Gena Ram.
4. Jamadar.
5. Sahadeo.
6. Mewalal.
7. Biswanath.
8. Ramjanam.
9. Ram Singar.
10. Mahender.
11. Mahabir.
12. Budhan.
13. Jharilal.
14. Sarjug Ram.
15. Basudev Ram.
16. Sawan Ram.
17. Kankar Ram.
18. Nandlal Ram.
19. Parichban Ram.
20. Sunder Lal.
21. Mohan Das.
22. Ramesagar Ram.
23. Gani Ram.

173/1 Dharmatalla Street.

1. Govindeo Ram.
2. Mustakin.
3. Dhanik Ram.
4. Dhani.
5. Chand Das.
6. Gange.
7. Laddoo.
8. Aziz.
9. Hafiz.
10. Rafik.
11. Sarju Das.

Before taking up the issues for discussion and decision on merits, I must first dispose of a preliminary objection raised by the two concerned associate companies, viz., (1) Messrs. Cuthbertson and Harper India Private Ltd., of 10 Government Place East, Calcutta and (2) Messrs. Beauty Shoe Supply Co., 173/1 Dharmatalla Street, Calcutta, challenging the legality and maintenability of the order of reference and the jurisdiction of this Tribunal to adjudicate upon the reference on the ground that the concerned dispute is not an industrial dispute, because the sponsoring Union, Calcutta Leather Workers' Union, has no *locus standi* to raise any industrial dispute on behalf of the concerned workmen. It is contended that this omnibus Union cannot represent the concerned workmen for the purpose of raising an industrial dispute as understood in law, because there is a separate Union of the employees and workers of these companies named Employees and Workers Union of Cuthbertson and Harper India Private Ltd., which is the registered Union and is recognised by the Company and the overwhelming majority of the workmen of these companies are represented by this Union and the companies have been dealing with this Union as representative of their employees for a pretty long time. It should be stated here that though two companies have been named in the order of reference as the employers it is an admitted and undisputed position that the second company, viz., Messrs. Beauty Shoe Supply Co., of Dharmatalla Street is an associate concern of Messrs. Cuthbertson and Harper India Private Ltd., which is the proprietor of this Company. This fact is specifically pleaded in the written statement filed on behalf of Messrs. Beauty Shoe Supply Co., and it has not at all been challenged or disputed at the hearing by the concerned Union. The whole contention of the Company under the preliminary issue is that the dispute referred to this Tribunal at the instance of the sponsoring Union, Calcutta Leather Workers' Union, is and cannot be an adjudicable industrial dispute under the Industrial Disputes Act, because it is not a collective dispute raised on behalf of the concerned workmen by a Union legally competent to represent them and raise an industrial dispute on their behalf.

This basic preliminary objection must be decided first of all, because if the objection is accepted, the whole adjudication proceedings would become void for want of jurisdiction. I now proceed to discuss and decide this preliminary objection on merits. It is proved that there is a separate Union exclusively of the workmen of these two companies under the name and style of Employees and Workers Union of Cuthbertson and Harper Ltd., and this Union is a registered Union and it was registered in 1957. OPW 1 Shri Mahendralal Saha, Accounts Clerk of Messrs. Cuthbertson and Harper Ltd., has testified that there is a Union of the employees of this Company and all its branches and he is the President of the Union. He produced the registration certificate of the Union when he gave evidence before this Tribunal and it was noted in the record of his deposition. He also produced the latest annual return submitted by this Union to the Registrar of Trade Unions. Ext. E is that return for the year ending 31st March, 1965. He also produced membership register of the Union containing list of members from April 1963, to March 1965. Ext. F is that register.

According to the register, there were 83 members of the Union in April 1963, 78 members in May 1963, 77 members in June 1963, 76 members in July 1963 and 76 members in August 1963. The present reference was made in June 1963. I see no reason to disbelieve the genuineness of the membership register produced by the Union President. OPW 1 Shri Mahendra Lal Saha has testified that the register contains signature of the Inspector of Trade Unions who checked it. I find one such signed endorsement, dated 12th March 1964. No suggestion was made to him in cross-examination that the membership register was a false and fabricated document. According to the unchallenged evidence of OPW 2 Shri N. Haldar, the Head Clerk and Secretary of both the Companies, the total number of workers in these two establishment is 104, including office staff. This unchallenged statement must stand. So, the position comes to this that out of about 104 employees of these two Companies, including office staff and factory workmen, nearabout 80 were and are members of this separate Union of the workers of these two companies. Certainly, these members constituted an overwhelming majority of the total number of employees of these two companies, including office staff and workmen. As against the clear and specific challenge to the competence of the sponsoring Union, Calcutta Leather Workers' Union, to represent the workmen of these two Companies and raise an industrial dispute on their behalf, on satisfactory evidence has been produced to prove that an appreciable or substantial number of workmen of these two companies are really members of this Union and they have asked and authorised the Union to raise the present dispute. It is an omnibus Union of the Leather Workers of Calcutta and not an exclusive Union of the workers of these two companies. It is well-settled that even a general and omnibus Union of the workers of a particular industry may raise an industrial dispute on behalf of the workers of a particular establishment carrying on that industry, but in that case, it must be proved that an appreciable or substantial number of workmen of that establishment are members of such a Union so that it may be said that the dispute has the collective backing of an appreciable or substantial number of workmen of that establishment. Unfortunately, however, the present sponsoring omnibus Union has failed to establish this particular fact upon which its very legal competence to raise the present industrial dispute depends. The Secretary of this Union, Shri Dwip Narayan Das (P. W. 1), has given evidence. He has not, however, produced any document to show how many workers of the two concerned establishments were members of this Union at the relevant time or are now its members. He has admitted that there is a register of members of this Union. No explanation for non-production of the register has been given. It should be noted that the Companies took the preliminary objection in the written statement filed before this Tribunal and so, it was fully known to the Secretary of the Union that he must meet the Companies' challenge to its competence to represent the concerned workmen and raise an industrial dispute on their behalf. It is also to be noted that not a workmen who is now working in these two establishments has come forward to give evidence and prove that really a substantial number of workmen are members of this Union and authorised the Union to raise the present dispute. Two workmen named in the list attached to the order of reference have, no doubt, been examined and one is PW 2 Md. Mustakin and the other is PW 3 Jhari Das. Mustakin's service was, according to his own evidence, terminated in 1964 and Jhari Das has stated in his examination-in-chief that he was dismissed from service in 1961 and then he has again stated in cross-examination that he left work of this Company five years ago. Moreover, one of these two workmen has clearly stated that quite a substantial number of workmen of these two establishments are members of this omnibus Union. Out of 23 workmen of 10 Government Place East (Cuthbertson and Harper India Private Ltd.) named in the list attached to the order of reference No. 1 Mahadeo Ram, is admittedly dead and Nos. 3 to 12 and one Hiralal not named in the list, sent an application to this Tribunal by registered post stating that they are not members of the concerned omnibus Union and they had or have no industrial dispute with the concerned companies. They are all employees of Messrs. Cuthbertson and Harper India Private Ltd. This application was duly proved by OPW 2 Shri N. Haldar and his testimony in proof of this application was not challenged in cross-examination at all. Ext. A is that application. So, this application must be accepted as correct and *bona fide*, and on the basis of this application, it must be held that out of the 23 concerned workmen of Messrs. Cuthbertson and Harper India Private Ltd., 11 have clearly disowned any connection with the concerned omnibus Union and denied existence of any industrial dispute between them and the concerned companies. It is further to be noted that of the 11 workmen of 173/1 Dharmtalla Street (Beauty Shoe Supply Co., Ltd.,), no except Mustakin has come forward to give evidence in the case and he is a dismissed employee. There is, therefore, no oral testimony of any present workmen of these establishments to support the Union's claim that quite a substantial number of workmen of the two establishments are members of this Union. The claim of the concerned omnibus Union in this behalf also becomes to a great extent untenable, in view of the fact that it has been definitely proved by the membership register of the exclusive Union of the workmen of these two establishments (Ext. F) that at or about the time the reference was made in 1963, nearabout 50 workmen of these two establishments out of the total number of employees including clerical staff standing at 104 were members of this exclusive Union and necessarily, they had nothing to do with the omnibus Union. The concerned omnibus Union has produced Ext. 1, a charter of demands, said to have been submitted by them to Messrs. Cuthbertson and Harper Ltd., on behalf of the workmen. Receipt of this charter of demands as not been admitted by the Company. There is no document to prove that this charter of demands was servedupon the Company either by registered post or through messenger under a receipt. Ext. 2 is the letter from the Labour Officer to the Secretary of the concerned omnibus Union on the subject of strike with effect from 18th September 1961 in Messrs. Cuthbertson and Harper Ltd. By this letter, the Labour Officer asked the Secretary to call off the strike and informed him that the dispute was being taken up for conciliation. These two documents, Exts. 1 and 2, cannot certainly by themselves prove that really an appreciable or substantial number of workmen of Messrs. Cuthbertson and Harper Ltd. were members of this Union, and so they cannot be considered sufficient to prove the legal competence of the concerned omnibus Union to raise the present

industrial dispute on behalf of the concerned Union. Ext. 3 is an admitted letter of 16th October 1961, from Messrs. Cuthbertson and Harper Ltd., to the General Secretary of the concerned omnibus Union in reply to a letter of the Union, dated 15th October 1961. I have gone through the letter. I do not find anything in it to prove that the Company acknowledged or admitted the concerned omnibus Union to be competent to represent the workmen of the Company. On the contrary, it is clearly stated in the letter that the Union is not recognised by the Company and the Company does not intend to discuss the alleged grievances of some workmen with the Union directly on bipartite level. This letter of the Company cannot be considered and accepted as a sufficient proof of the fact that the Company itself recognised this Union to be a competent representative of the workers of Messrs. Cuthbertson and Harper Ltd.

On a consideration of the evidence and facts and circumstances discussed above, I hold that it has not been proved that the concerned omnibus Union commands or commanded membership of an appreciable or substantial number of workmen of the two concerned establishments now or at the relevant time when the reference was made, and so it is legally incompetent to raise any industrial dispute on behalf of the concerned workmen. I further hold that apart from this omnibus Union, the dispute under reference has not been proved to have the backing of a substantial or appreciable number of workmen of these two establishments by themselves. Necessarily, I also hold that the dispute referred for ajudication is not an industrial dispute capable of adjudication under the Industrial Disputes Act and the order of reference is illegal and without jurisdiction and this Tribunal has consequently no jurisdiction to adjudicate upon the reference. Upon the above findings, I accept the basic preliminary objection raised on behalf of the companies. The legal result is that this reference must be struck down as illegal and without jurisdiction and necessarily, this Tribunal will have no jurisdiction to adjudicate upon the reference.

In view of the above decision of the basic preliminary objection, the Tribunal cannot go into and decide the specific issues referred for adjudication on merits and, the case must be disposed of on the result of the preliminary objection.

Accordingly, I strike down the reference as illegal and without jurisdiction and do not proceed to adjudicate the specific issues upon merits on the basis that the Tribunal has no jurisdiction to adjudicate upon the reference. This is my award.

S. K. RAY, Judge,

Seventh Industrial Tribunal.
9-11-1965.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 5000-I.R./IR/11L-314/64.—16th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964, the industrial dispute between Messrs. Hindusthan Safety Glass Works Private Ltd., 12 M. M. Feeder Road, Ariadah, 24-Parganas, and their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belgharia, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Safety Glass Works Private Ltd., 12 M. M. Feeder Road, Ariadah, 24-Parganas, and their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belgharia, 24-Parganas, referred under G. O. No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964. (Case No. VIII-289-64).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge.

By order No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Hindusthan Safety Glass Works Private Ltd., 12 M. M. Feeder Road, Ariadah, 24-Parganas, and their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belgharia, 24-Parganas, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 608-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the dismissal of Sarvashri Babulal Rai, Indrasan Chowdhury, Nandku Singh and Bhagwan Das is justified ? To what relief, if any, are they entitled ?

This is a reference under section 10 of the Industrial Disputes Act made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Hindusthan Safety Glass Works Private Ltd., 12 M. M. Feeder Road, Ariadah, 24-Parganas (hereinafter be referred to as the Company) and their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belgharia, 24-Parganas (hereinafter be referred to as the Union).

Both parties having received summons from this Tribunal appeared and filed written statements. They also filed their documents but the parties being anxious for an amicable settlement of the dispute, proper atmosphere was created and opportunity given to enable them to settle their dispute. I am glad to note that ultimately the dispute was settled amicably.

The reference related to dismissal of 4 workmeu Sarvashri Babulal Rai, Indrason Chowdhury, Nandku Singh and Bhagwan Das. One of them Shri Indrason Chowdhury accepted Rs. 800 as compensaton from the Company and did not like to proceed any further in respect of his claim for reinstatement. That amount he received before this Tribunal on 10th December 1964 and immediately filed a petition of satisfaction of his claim. A stamped receipt has also been filed. Another workman Shri Babulal Rai similarly received Rs. 1,700 from the Company on 11th January 1965 and filed a petition on the date together with a stamped receipt. The third workman Shri Nandku Singh received payment of Rs. 1,000 from the Company on 11th August 1964 and immediately filed a petition to that effect along with a stamped receipt. The last workman Shri Bhagwan Das also received payment of Rs.750 form the Company on 1st November 1965 in full satisfaction of his claim and accordingly filed a petition before this Tribunal on that very date together with a stamped receipt. Payment was witnessed by Union's Advocate Shri Nanda Dulal Srimani. So I make an award on compromise in full satisfaction of the claims of the four concerned workmen. The four petitions filed by them on 10th December 1964, 11th January 1965, 11th August 1965 and 1st November 1965 do form part of the compromise award.

Dictated and corrected by me.
J. N. MANDAL,
Judge,
5-11-65.

JITENDRA NATH MANDAL,
Judge,

Third Industrial Tribunal.
5-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

And

In the matter of Government of West Bengal, G. O. No. 4466-I.R./IR/11L-314/64, dated 24th September 1964

Between

Messrs. Hindusthan Safety Glass Works Private Limited, 12 M. M. Feeder Road, Ariadah (hereinafter referred to as the Company)

And

Their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belgharia 24-Parganas (hereinafter referred to as the Union).

The humble petition on behalf of Shri Indrason Chaudhury, one of the workmen on whose behalf the present dispute is pending, most respectfully sheweth :

1. That the Government of West Bengal by an order No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964, has referred industrial dispute before this learned Tribunal and the said dispute is still pending for adjudication.

2. That I am one of the aggrieved party in the said dispute.

3. That I have settled the dispute with the Company out of Court on receipt of Rs. 800 (Rupees eight hundred), the details whereof is given in discharged vouchers attached herewith.

4. That in view of the above settlement I do not like to proceed with my case.

In the circumstances it is most humbly prayed that Your Honour may be pleased to pass a "no dispute" award in my case. And for this act of kindness your petitioner as in duty bound shall ever pray.

Indrashan Chaudhury,
10-12-1964.

Identified Shri Indrashan Chaudhury who was a workman of my factory.

T. C. Kapoor,

for Hindusthan Safety Glass Works (P) Ltd.

10-12-64.

J. N. MANDAL,
Judge,

Third Industrial Tribunal.
5-11-65.

ANNEXURE

)RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

And

e matter of Government of West Bengal, G. O. lo. 4466-I.R./IR/11L-314/64, dated the 24th eptember 1964

Between

srs. Hindusthan Safety Glass Works Private Limited, 12 M. M. Feeder Road, Ariadah (hereinafter referred to as the Company)

And

ir workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belghoria, 24-Paraganas (hereinafter referred to as the Union).

ie humble petition on behalf of Shri Babulal Rai, of the workmen on whose behalf the ent dispute is pending, most respect- sheweth :

1. That the Government of West Bengal by an order No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964, has referred an industrial dispute before this learned Tribunal and the said dispute is still pending for adjudication.

2. That I am one of the aggrieved party in the said dispute.

3. That I have settled the dispute with the the Company out of Court on receipt of Rs. 1,700 (Rupees seventeen hundred), details whereof is given in the discharged vouchers attached herewith.

4. That in view of the above settlement I do not like to proceed with my case.

the circumstances it is most humbly prayed that r Honour may be pleased to pass a "no dispute" d in my case. And for this act of kindness your ioner as in duty bound shall ever pray.

Babulal Rai,
11-1-1965.

Identified Shri Babulal Rai, who was a worker of my factory.
T. C. Kapoor,

for Hindusthan Safety Works (P) Ltd.

11-1-65

J. N. MANDAL,
Judge,
Third Industrial Tribunal.
5-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

And

In the matter of Government of West Bengal, G. O. No. 4466-I.R./IR-11L-314/64, dated the 24th September 1964

Between

Messrs. Hindusthan Safety Glass Works Private Limited, 12 M. M. Feeder Road Ariadah (hereinafter referred to as the Company)

And

Their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belghoria, 24-Parganas (hereinafter referred to as the Union.)

The humble petition on behalf of Shri Nandku Singh, one of the workmen on whose behalf the present dispute is pending, most respectfully sheweth :

1. That the Government of West Bengal by an order No. 4466-I.R./IR/11L-314/64, dated the 24th September 1964, has referred an industrial dispute before this learned Tribunal and the said dispute is still pending for adjudication.

2. That I am one of the aggrieved party in the said dispute.

3. That I have settled the dispute with the Company out of Court on receipt of Rs. 1,000 (Rupees one thousand only), the details whereof is given in the discharged vouchers attached herewith.

4. That in view of the above settlement I do not like to proceed with my case.

In the circumstances it is most humbly prayed that Your Honour may be pleased to pass a "no-dispute" award in my case. And for this act of kindness your petitioner as in duty bound shall ever pray.

Nandku Singh.

Identified Nandku Singh who was a worker of my factory,

T. C. Kapoor,
Factory Manager.
for Hindusthan Safety Glass Works (P) Ltd.

11-8-65.

J. N. MANDAL
Judge,
Third Industrial Tribunal.
5-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

And

In the matter of Government of West Bengal, G. O. No. 4466-I.R./IR/11L-314/64, date the 24th September 1964

Between

Messrs. Hindusthan Safety Glass Workrs (P) Ltd., 12 M. M. Feeder Road, Ariadah (hereinafter referred to as the Company)

And

Their workmen represented by the Hindusthan Safety Glass Workers' Union, 64 Feeder Road, Belghoria, 24-Parganas (hereinafter referred to as the Union).

The humble petition on behalf of Shri Bhagwan Das, one of the workman on whose behalf the present dispute is pending, most respectfully sheweth :

1. That the Government of West Bengal by an order No. 4466-I.R./IR-11L-314/64, dated the 24th September 1964, has referred an Industrial dispute before this learned Tribunal and the said dispute is still pending for adjudication.
2. That I am one of the aggrieved party in the said dispute.
3. That I have settled the dispute with Company out of Court on receipt of 750 (Rupees seven hundred and only), after deducting the loan take me, the details whereof is given in discharge vouchers attached herewit full and final settlement of all my and claims whatsoever uptodate.
4. That in view of the above settlem do not like to proceed with my ca

In the above circumstances it is most humbly pr that Your Honour may be pleased to pass a "no pute" award in my case. And for this act of kind your petitioner as in duty bound shall ever pray

Bhagwan I

Witness : Nanda Dulal Srm

For the workme 1-11-65.

Identified Shri Bhagwan who was a worker of my fac

T. C. Kapoor,
Factory Manage

for Hindusthan Safety Works (P) Ltd.
1-11-65.

J. N. MANI
Judge,
Third Industrial Trib
5-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. S

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Nadia-Murshidabad Area

Base-Year 1951=100

July 1965 to September 1965

Items	Weight	June 1965	July 1965	August 1965	Septem 1965
Food	70·32	131	142	147	1
Fuel and Lighting	7·58	133	139	144	1
Clothing	7·03	99	99	99	1
Miscellaneous	13·34	131	133	136	1
House Rent	1·73	100	100	100	1
Combined Index	100·00	128	137	141	1

The Index Numbers for Nadia-Murshidabad area went up continuously from 128 in June 1965 to 137 in July 1965 and furth to 141 in August 1965 and to 143 in September 1965.

The rise in the Index Numbers was due mainly to increase in the prices of rice, chatoo, all varieties of dal, m. oil, fish, meat, e potato, brinjal, onion, chillies, k. oil, firewood, cowdung cakes, supari, washing charges, washing soap, toilet soap and hair oil.

D. CHATTERJEE,
Labour Commissioner, West Bengal,

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base : 1960 = 100)

Centre : Jalpaiguri

Group/Sub-group	January 1965	February 1965	March 1965	April 1965	May 1965	June 1965	July 1965
I-A. Food :							
(a) Cereals and Products	116	119	128	133	169	176	17
(b) Pulses and Products	192	194	192	180	180	180	18
(c) Oils and Fats	102	168	165	151	145	144	1(
(d) Meat, Fish and Eggs..	135	139	140	137	139	142	1(
(e) Milk and Products	104	105	104	102	100	100	1(
(f) Condiments and spices	128	112	107	104	104	104	1(
(g) Vegetables and Fruits	148	148	129	150	138	145	1:
(h) Other Food	119	118	117	115	114	115	1
Food Index	128	128	132	134	155	159	1(
I-B. Pan, supari, tobacco and intoxicants ..	114	114	114	115	114	114	1
II. Fuel and light	145	144	149	149	152	154	1(
III. Housing	100	100	100	100	100	100	1(
IV. Clothing, bedding and footwear	120	121	121	120	121	123	1:
V. Miscellaneous :							
(a) Medical care	100	102	102	102	102	102	1(
(b) Education, recreation and amusement ..	106	106	106	106	107	107	1(
(c) Transport and communication	104	104	104	106	106	106	1(
(d) Personal care and effects	125	126	130	133	147	146	1(
(e) Others	120	119	113	115	120	120	11
Miscellaneous Index	119	120	117	120	128	127	1:
General Index	126	126	128	130	145	148	14
Estimated General Index on Base : 1948=100 ..	134	134	136	138	154	157	156

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under Minimum
Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base : 1960=100)

Centre : Darjeeling

Group/Sub-group	January 1965	February 1965	March 1965	April 1965	May 1965	June 1965	July 1965
I-A. Food :							
(a) Cereals and products..	123	127	135	137	150	154	179
(b) Pulses and products	185	187	176	165	167	167	169
(c) Oils and fats	205	169	157	145	146	146	156
(d) Meat, fish and eggs	126	124	126	127	129	130	131
(e) Milk and Products	119	119	119	119	119	119	119
(f) Condiments and spices	123	118	114	108	107	107	105
(g) Vegetables and fruits	123	121	122	117	105	114	135
(h) Other food	120	119	119	119	119	119	118
Food Index	131	131	134	133	140	144	160
I-B. Pan, supari, tobacco and intoxicants ..	108	108	109	109	110	107	107
II. Fuel and light	120	120	120	122	122	123	123
III. Housing	100	100	100	100	100	100	100
IV. Clothing, bedding and footwear	122	121	122	121	121	124	128
V. Miscellaneous :							
(a) Medical care	126	126	126	169	169	169	169
(b) Transport and communication	100	100	100	100	100	100	100
(c) Education, recreation and amusement ..	108	108	108	109	109	109	110
(d) Personal care and effects	139	139	140	140	145	150	154
(e) Others	149	149	148	153	149	149	151
Miscellaneous Index	137	137	137	140	140	141	143
General Index	127	126	129	128	133	136	147
Estimated General Index on Base :							
1948=100	150	149	152	151	157	160	173

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under Minimum
Wages Act.

REGISTERED NO. CAL/

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4941-I.R./IR/11L-162/65.—11th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3155-I.R./IR/11L-162/65, dated the 14th July 1965, the industrial dispute between Messrs. Subodh Chandra Nandy and Pradip Chandra Nandy, 16 Cross Street, Calcutta-7, and their workmen represented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Subodh Chandra Nandy and Pradip Chandra Nandy, 16 Cross Street, Calcutta, and their workmen represented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12. (Case No. VIII-185/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, BAR-AT-LAW, Judge.

Appearences:

For the Company: None

For the Union: Shri Sadhan Prosad Dutta, General Secretary.

AWARD

The Government of West Bengal, by order No. 3155-I.R./IR/11L-162/65, dated 14th July 1965, had referred the following industrial dispute between Messrs. Subodh Chandra Nandy and Pradip Chandra Nandy, and their workmen represented by Shops Assistants' Association to this tribunal, for adjudication.

Issue

Whether termination of employment of Shri Kali Krishna Chine is justified? What relief, if any, is he entitled to?

The employer had not appeared inspite of service of notice, and had not filed the written statement as directed. It would appear that the employer refused to accept the notice on or about 4th August 1965. Subsequently, a written communication was sent from this court directing the employer to file the written statement by 27th September 1965 and intimating that if no written statement is filed, it would be presumed that the case will not be contested by the employer. This

notice from the court was also refused by the employer on or about 18th September 1965. As the employer did not appear and did not file any written statement, the union was directed to submit the written statement which was actually submitted on 22nd October 1965. Thereafter, the case had been taken up for hearing today. It would appear from the evidence of the concerned workman Shri Kali Krishna Chine that he had worked under the employer for about 3 years and was drawing at the time of the verbal dismissal wages at the rate of Rs. 100 per month. It further appears from his evidence that as Shri Chine had participated in the movement for weekly cosing of shops as per the law, he was verbally dismissed on the 2nd Ashar 1371 B.S., without any charge-sheet and without any enquiry. The dismissal, therefore, clearly violates the principles of natural justice, and also appears to be a case of victimisation of the workman. The concerned workman, therefore, is entitled to be reinstated in service and to be paid the full wages for the period of forced unemployment. I do not, however, agree that this tribunal can order the payment of the arrear wages for the month of Jaista 1371 B.S., and up to 2nd of Ashar 1371 B.S. For the arrear wages, the concerned workman has to seek his relief elsewhere.

As the termination of service of Shri Chine is illegal and unjustified, the company is directed to reinstate Shri Kali Krishna Chine in service with full back wages for the period of forced unemployment with continuity of service, within one month of the date of this award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,

Sixth Industrial Tribunal,
3-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4942/I.R./IR/11L-29/65.—11th November 1965. —Whereas under the Government of West Bengal, Labour Department, order No. 1131-I.R./IR/11L-29/65, dated the 19th March 1965, the industrial dispute between Messrs. Madan Bastra Bhander, 140 Cotton Street, Calcutta-7, and their workmen represented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions o section 17 of the Industrial Disputes Act, 1947 (XIV o 1947), the Governor is pleased hereby to publish th said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messr Madan Bastra Bhander, 140 Cotton Street, Ca cuitta-7, and their workmen represented by Sh Assistants' Association of Bengal, B-73 Colle Street Market, Calcutta-12 (Case No. VIII-58 1965).

BEFORE THE SECOND INDUSTRIAL TRIBU NAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 1131-I.R./IR/11L-29/65, dated Ca cutta, the 19th March 1965, Government of West Benga Labour Department, referred an industrial dispu between Messrs. Madan Bastra Bhander and the workmen represented by Shop Assistants' Associatio of Bengal for adjudication regarding the issue containe in the order of reference.

Issue

Whether dismissal of Shri Shib Nath Singh is just fied ? What relief, if any, is he entitled ?

Finding

This is a reference under section 10 of the Industri Disputes Act. The issue referred for adjudication dismissal of Shri Shib Nath Singh. Written statemen was filed by the association representing the workma as well as by the management.

The case was fixed for hearing on 3rd Novemb 1965. A talk of settlement ultimately materialise during the course of the day and a joint petition wa filed before the tribunal duly signed by the Gener Secretary of the association and by the representativ for the management Shri Sarkar It was agreed tha the workman would be paid Rs. 100 in full and fin settlement of his dues and the payment will be mad on 13th November 1965. The workman did no press his claim of reinstatement and an award is accor ingly made in terms of settlement which is consider fair and reasonable in the circumstances. The pet tion of compromise do form part of the award as a annexure.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA
Judge,

Second Industrial Tribuna
4-11-65.

ANNEXURE

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Madan Bastra Bhander

And

Their workmen

And

In the matter of Government order of Reference No. 1131-I.R./IR/11L-29/65, dated 19th March 1965.

The humble petition of compromise—

Most respectfully showeth :

1. That the case has been settled out of court between the parties.

2. That the workman concerned Shri Sibnath Singh will be paid Rs. 100 (one hundred only) on 13th November 1965 in full and final settlement of his dues including earned wages left with the company.

3. That the workman concerned will not claim reinstatement or other benefit from the company.

4. That this settles the dispute pending adjudication.

It is therefore prayed that Your Honour would be pleased to give settlement award in terms of the above. And for this act your petitioners as in duty bound shall everpray.

For the workman:

Sadhan Prosad Dutta, General Secretary,

Shop Assistants' Association of Bengal.
3-11-65.

For the company:

Illegible,
3-11-65.

A Sarkar,
3-11-65.

AMBICA PADA BHATTACHARYA,
Judge,

Second Industrial Tribunal.
4-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy

No. 5029-I.R./IR/10L-51/64.— 17th November 1965.- Whereas under the Government of West Bengal, Labour Department, order No. 1586-I.R./IR/10L-51/64, dated the 1st May 1965, the industrial dispute between Messrs. Dalmia Iron and Steel Ltd., P.O. Sukchar, 24-Parganas, and their workmen represented by Dalmia Iron and Steel Shramik Union, B. T. Road, P.O. Khardah, district 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas, the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Dalmia Iron and Steel Ltd., P.O. Sukhchar, 24-Parganas, and their workmen represented by Dalmia Iron and Steel Shramik Union, B. T. Road, P.O. Khardah, district 24-Parganas. (G. O. No. 1586-I.R., dated 1st May 1965). (VIII-102/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present :

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

This reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, order No. 1586-I.R./IR/10L-51/64, dated the 1st May 1965, over an industrial dispute

between Messrs. Dalmia Iron and Steel Ltd. (hereinafter described as the Company), P.O. Sukhchar, 24-Parganas and their workmen represented by Dalmia Iron and Steel Shramik Union (hereinafter described as the Union), B. T. Road, P.O. Khardah, district 24-Parganas. The issue in the order of reference is as follows :

1. Whether the retrenchment of the following workmen is justified ?

(*i*) Shri Sushil Kumar Dutta,

(*ii*) Shri Robindra Kumar Ghosh,

(*iii*) Shri Deonandan Ray, and

(*iv*) Shri Deo Saran Singh.

What relief, if any, are the workmen entitled to ?

After due notices the parties to the dispute appeared and filed their written statements. 10th November 1965 was fixed for hearing of the case. To day, however, the parties file a joint petition of compromise along with a Memorandum of Settlement and submit that an award may be passed in terms of the said Memorandum of Settlement. I have heard Shri B. K. Mukherjee for the Company and also Shri M. M. Saha for the Union. The terms of compromise are reasonable, proper and legal. The compromise is voluntary. As prayed for by both the sides, I pass an award in terms of the Memorandum of Settlement which has been marked Annexure "A" to the joint petition of compromise filed today. The joint petition of compromise and the Memorandum of Settlement are made parts hereof.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,

Fourth Industrial Tribunal.
8-11-65.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Government of West Bengal, Labour Department, order No. 1586-I.R./IR/10L-51/64, dated 1st May 1965

And

In the matter of an industrial dispute

Between

Messrs. Dalmia Iron and Steel Ltd., now known as Messrs. Electrosteel Castings Ltd., P.O. Sukhchar, 24-Parganas (West Bengal) (to be hereinafter mentioned as the Company),

And

Their workmen represented by Dalmia Iron and Steel Shramik Union, C/o. Mahadew Shaw, B.T. Road, P.O. Khardah, 24-Parganas (West Bengal), (to be hereinafter mentioned as the Union).

The humble joint petition of the parties abovenamed..

Most respectfully sheweth :

1. That the parties to the above dispute have amicably settled the issues referred to adjudication before this Hon'ble Tribunal by a Memorandum of Settlementda, ted the 8th November 1965. A copy of the said Memorandum of Settlement is enclosed and marked as annexure "A".

It is therefore most humbly prayed that Your Honour may be graciously pleased to pass an Award in terms of the said Memorandum of Settlement.

And your petitioners, as in duty bound, shall ever pray.

for Dalmia Iron and Steel Ltd. now known as Electrosteel Castings Ltd.:

Shiva Shankar Chowdhury,
Personnel Manager.

for Dalmia Iron and Steel Shramik Union :

Gouri Shankar Singh,
Jt. Genl. Secy.
8-11-65.

R. BHATTACHARYA,
Judge,

Fourth Industrial Tribunal.
8-11-65.

ANNEXURE "A"

Memorandum of Settlement

Name of Parties : (1) Messrs. Electrosteel Castings Ltd. (formerly known as Dalmia Iron and Steel Ltd.) P.O. Sukhchar, 24-Parganas, West Bengal.

(2) Dalmia Iron and Steel Sharmik Union, C/o. Mahadeo Shaw, B. T. Road, P.O. Khardah, 24-Parganas (West Bengal).

Representing Employer : Shri S. S. Chawdhry, Personnel Manager.

Representing Workmen : Shri Gouri Shankar Singh, Jt. Genl. Secretary.

Shri Daya Ram Beri, M.L.A. President.

Short recital of the case : Whereas subsequent o the retrenchment of 4 workmen of internal Transport ection of Despatch Departmentt he Union raised dis- ute challenging the retrenchment and whereas the aid dispute was referred to the Fourth Industrial Tribunal, West Bengal, vide Order Reference No. 586-I.R./IR-104-51/64, dated 1st May 1965, for adjudi- ation and whereas, the parties to the disputes after nutual discussion have settled the disputes on the follow- ng terms and conditions, pending before the said Fourth ndustrial Tribunal, West Bengal.

Terms of Settlement :

1. That the Union accepts the termination of service by way of retrenchment as per Company's letter, dated 10/21-10-64, of Shri R. K. Ghosh, Shri Deonandan Rai, Shri Deosaran Singh and Shri Sushil Kumar Dutta.

2. That the Company will pay an ex-gratia amount equivalent to one month's wages to each of the 4 retrenched workmen as named in clause (1) in addition to the notice pay and retrenchment compensation under section 25F of the Industrial Disputes Act, and other legal dues, and this ex-gratia payment shall not be treated as precedent in future.

3. It is agreed that the Company and the Union will submit a joint petition before the Fourth Industrial Tribunal, West Bengal, initiating that the dispute has been amicably settled and pray for an award in terms of this settlement.

Representing employer :

S. S. Chawdhury,
8-11-65.

Representing workmen :

Daya Ram Beri, M.L.A.
8-11-65.

Gauri Shankar Singh,
8-11-65.

Witnesses :

B. K. Mukherjee.

M. Saha, Advocate.
8-11-65.

R. BHATTACHARYYA,
Judge,

Fourth Industrial Tribunal.
8-11-65.

By order of the Governor,

S. C. MUKHERJEE Asst. Secy.

No. 5138-I.R./IR/11L-231(A)/63.—20th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1480-I.R./IR/11L-231 (A)/63, dated the 23rd April 1965, the industrial dispute between Messrs. Imperial Chemical Industries (I) Private Limited, 34 Chowringhee, Calcutta-16, and their workmen represented by I.C.I. and Associated Companies Employees' Union, 34 Chowringhee, Calcutta-16, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Imperial Chemical Industries (I) Private Limited, 34 Chowringhee, Calcutta-16, and their workmen represented by I. C. I. and Associated Companies Employees' Union, 34 Chowringhee, Calcutta-16. (Case No. VIII-89 of 1965).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 1480-I.R./IR/11L-231(A)/63, dated Calcutta, the 23rd April 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Imperial Chemical Industries (I) Private Limited and their workmen represented by I. C. I. and Associated Companies Employees' Union for adjudication regarding the issue mentioned in the order of reference.

Issue

What should be the salary of the following employees on promotion? To what relief, if any, are they entitled?

Name of Workmen

(1) Shri Kailash Singh; (2) Shri G. S. Roy Choudhury; (3) Shri M. N. Mohinta; (4) Shri S. K. Dutta; (5) Shri R. K. Mitter (Publicity Department); and (6) Shri R. K. Mitra [I.C.I(I) H.O.A/Cs].

This is a reference under section 10 of the Industrial Disputes Act. The employer named in the order of reference is Messrs. Imperial Chemical Industries (I) Private Limited and their workmen represented by I.C.I. and Associated Companies Employees' Union. The union has filed written statement in which is embodied the case of six workmen mentioned in the order of reference. Though six workmen were promoted from their respective grades to the next higher grade the dispute that arises is in regard to what should be their salary on promotion. The case of six workmen were treated separately.

The first in order is Kailash Singh, a sub-staff who was promoted from Grade II to Grade I on 31st March 1961. He should have received on such promotion an increment of Rs. 5 in his basic salary but this was denied to him. On promotion his salary remained Rs. 55 though he was entitled to Rs. 60.

The next in serial is Shri G. S. Roy Choudhury of the clerical staff. He was working in Grade C. He was promoted to Grade B on 1st January 1961. His basic salary was fixed at Rs. 166 on promotion. It ought to have been Rs. 178.

Serial No. 3 is Shri M. N. Mohinta, a stenographer. He was promoted to Grade B on 12th of June 1952. He raised a dispute over fixation of his salary on promotion to Grade B. After protracted correspondence over the matter his claim was turned down eventually in 1960. Mohinta claims Rs. 167 as salary on 12th June 1962 being the minimum confirmed salary of Grade B and Rs. 190 on and from 1st of January 1963.

The next is serial No. 4 Shri S. K. Dutta. He was promoted to Grade A along with Shri K. K. Ghosh. Dutta was placed on a slab lower than Ghosh. Shri Dutta was working in the Accounts Department of I. C. I. before promotion Both of them were made members of the factory establishment of Indian Explosive Limited after promotion. They were both in the same scale of pay before promotion. On promotion to Grade A Shri Ghosh had been drawing higher salary than that of Shri Dutta.

Serial No. 6 is Shri R. K. Mitter of Publicity. He is in Grade A. In 1962 while in Grade A he was given increment of Rs. 10 which is even lower than the stipulated annual increment of Grades B and C. In Grade A the increment is discretionary of the management but this discretion was not properly exercised. That is the grievance of Shri Mitter.

Serial No. 6 is R. K. Mitra (of Head Office—Accounts). On being promoted to Grade B on 22nd of October 1956 (wrongly described in the written statement as 23rd November 1956) his salary was fixed at Rs. 238. Other employees who were junior in service to Shri Mitra and promoted subsequent to him to Grade B got their salary fixed at Rs. 250. This is an anomalous position and Shri Mitra is aggrieved thereby. All these disputes were referred for adjudication, conciliation having failed.

The company filed written statement objecting to the claims of the six workmen.

With regard to Serial No. 1 Kailash Singh the company states that on promotion he was fitted in to the nearest stage of the higher grade. His basic salary was Rs. 55 in Grade II and on promotion his salary was fixed at Rs. 55 which is also the salary in Grade I. It is true that another sub-staff Shri Bhubaneswar was given an advance increment of Rs. 5 but that was a special case.

Shri G. S. Roy Chowdhury on promotion got an increment of Rs. 20 in his basic salary. On promotion on 1st January 1961 his salary became Rs. 166. There is no reason why he should get an initial of Rs. 178.

Shri M. N. Mohinta's salary was fixed according to the established principle of the company, any further claim in this regard is unjustified and should be rejected.

Shri S. K. Dutta voluntarily accepted a post with Indian Explosives Limited at Gomia and he was promoted to Grade A in that concern. His case stands outside the scope of this present reference. Indian Explosives Limited is not a party to the present reference and the present union is not competent to represent his case.

Shri R. K. Mitter (Publicity).—The increment of A Grade employees rests at the discretion with the company. He is not entitled to any particular increment as of right.

R. K. Mitra (Accounts).—Mitra is not getting lower salary than Shri Ballav and Shri Mukherjee quoted by him in the written statement.

Appearances of the parties are as follows :

For the Company : Shri D. Basu Thakur, Officer of Bengal Chamber of Commerce and Industry.

For the Union : Shri Patit Paban Pathak.

Before entering into the merits of each individual case I should examine certain documents on which the company seeks to rely in formulating of the principles of fixation of wages on promotion. There had been a reference to the Fourth Industrial Tribunal which ended in an award on settlement. The settlement award is dated 24th April 1963, it is Ext. E. The issue before the Tribunal was wages and grades and scales besides other issues, such as increment of sub-staff, which is also relevant for our present purpose. At page 2 of the terms of settlement Ext. (E) of the award the following principle with regard to fixation of wages on promotion as are provided for.

> "Where confirmed members of the staff are promoted to a higher grade and their salary before promotion is lower than the minimum for the higher grade to which they are promoted, or is the same as the minimum of the higher grade, they shall start on the minimum of higher grade but shall not be entitled to the increase intended to be given on confirmation. The difference between the minimum of the new grade and the

confirmation salary of the new grade shall be made up in two stages, in which case C grade will be 110-6-122-8-170-10-200 and B grade will be 150-8-166-12-300.

A man who is promoted to a new grade and whose salary before promotion is between any two stages in his new grade, will on promotion be pulled up to the next stage in his new grade".

Grades A and A1 are left to the absolutely discretion of the company."

The award should continue in force and be nding on the parties until 31st December 1955. us is also clearly stipulated in the last paragraph the award. Nevertheless this is an award d even though the award has ceased to be in opera- n and in force and has ceased to be binding on the rties under the provisions of section 19(6) of the dustrial Disputes Act it will continue to have its ect as a contract between the parties that has been de by industrial adjudication in place of the old ntract. This proposition can be found in the preme Court decision reported in 1964, 1, L.L.J. ge 19. The relevant discussion will appear at page of the reported case. Thus the principle which been incorporated in the award shall continue force as contract between the parties unless the l terms are cancelled or varied by subsequent agree- nts or awards. There had been a subsequent agree- ment Ext. B in 1959 described as 1959 Calcutta Agree- ment. Under that settlement some additional in- rements had been given and some adjustments provided. t is not the case of the union that the company had olated any of the terms of settlement of 1959. The ovisions which have been quoted above from the ward are not modified in any manner. At page 3 the settlement of 1959 it is clearly proved that the rms and conditions of service which have not been odified as a result of this agreement will not be changed dversely. The cases of six workmen are to be consider- d in the light of the above provisions in the award nd also from the view point of natural and social stice. The union can attract jurisdiction of the ribunal if it succeeds in proving that in dealing with e individual cases of these workmen there had been ant of good faith in the company or that the company as prompted by mala fide motive in fixing the salary n promotion. Now I will turn to the individual ses.

Shri Kailash Singh.—I will take up the cases of the orkmen seriatim. From the order of reference No.1 Kailash Singh. Ext.A filed by the company shows e position of his salary on promotion. He was romoted from Grade II to Grade I, on 1st January 961. On the day of promotion he was drawing Rs 55. the Grade II. He was promoted to Grade I which hows a stage of Rs. 55. He was fitted to that stage. e expects another increment of Rs. 5 on promotion. his cannot be accepted as a principal. Even if he is xed at next higher stage of Grade I his salary would e Rs. 57-8 and not Rs. 60 as claimed If the com- any grants him a promotion to Grade I on 1st January 961 his salary becomes Rs. 55 which is a stage in the rade I to which he was promoted. I cannot call mala fide in not giving him a further increment on st January 1961. His case does not offered any of the principles of fixation judged from the point of view of the award or from the view point of social and natural justice. He is not entitled to any relief. He has cited one or two cases where the company gave double increment. It is open to the company to be bountiful to someone provided he is just to others. Everyone cannot claim equal bounty. He can claim what is just and proper. The claim of Kailash Singh does not stand and the fixation of his salary on promotion cannot be called in question.

Shri G. S. Roy Chowdhury.—The company has filed a chart showing his salary sheet for the relevant period. It is Ext. A(1). Roy Chowdhury was promoted from 'C' Grade to 'B' Grade on 1st January 1961. He was drawing Rs. 146 and on promotion to B Grade on 1st January 1961 he was given an increment of Rs. 20 and his pay was fixed at Rs. 186 which is the confirmed stage in B Grade. He cannot have any grievance whatsoever to the said fixation. I fail to understand how and why his salary should be fixed at Rs. 178. In addition to Rs. 20 he cannot claim a minimum increment of Rs. 12 in the B Grade. His claim of fixation at Rs. 178 cannot be entertained.

Shri M. N. Mohinta.—From the written statement of the union it appears that he was promoted to 'B' Grade on 12th June 1952. He started correspondence with the management and the relevant letters are Exts. 11 to 34. He was a stenographer and promoted to Grade 'B' Assistant. I will now consider the evidence on record and that evidence consists of the correspondence. Ext. 13 will show that Mohinta was a stenographer and he was promoted to B Grade Assistant in January 1953. He was on probation for six months from June to December 1952. The question of fixation of his pay in B Grade must be considered with reference to the date 1st of January 1953. His pay on 1st January 1953 was raised to Rs. 158. His claim is that his pay ought to have been fixed at Rs. 166, the confirmatory pay of B Grade at that time. The fixation at Rs. 158 can be judged with reference to the principles laid down in the award Ext. B which takes effect from 1st of January 1953. According to the principles to which I have referred hereinbefore the salary of Shri Mohinta was below Rs. 156, the minimum of B grade and the company could have fixed his salary on promotion to B grade at Rs. 150 if they liked. It is a case which falls within the principles laid down at page 2 of the award Ext. 2. The company instead of fixing his new pay at Rs. 150 raised it to Rs. 158. There is no violation of that principle in this case and under the same principle Mohinta is not entitled to the confirmatory minimum of B grade, i.e., Rs. 166. The claim of Mohinta in this respect is ill founded and is negatived.

Shri Pathak on behalf on the union argues that Mohinta was promoted to A Grade and at such promotion his salary ought to have been fixed at Rs. 225 on 1st November 1956. I may at once turn down this argument on the ground that the written statement of the union is silent about it. Paragraph 3 is the written statement in respect of Mohinta. It is nowhere stated therein that Mohinta has any grievance over the fixation of his pay on promotion to A Grade. That is not the case of the union in the written statement and as such I need not consider it and allow the

union to make out a new case. The question of fixation of pay of Mohinta in Grade A is not a subject matter for decision, in view of the written statement of the parties. Attempts were made to rely upon the correspondence on this point but I should not consider them in the absence of a specific case by the union in the written statement. Mohinta is not, therefore, entitled to any relief on this score in this reference.

Shri S. K. Dutta.—Shri Dutta was promoted to Grade A. Another employee Shri K. K. Ghosh who was junior to Shri Dutta was also promoted to Grade A. Shri Ghosh got his pay fixed in the Grade A at Rs. 300 while Shri Dutt's pay was fixed at Rs. 268. On promotion Shri Dutta joined Indian Explosive Limited at Gomia. That is also the case with Shri K. K. Ghosh. The comparative table of the pay sheets of the two employees is Ext. F. Shri Dutta was getting Rs. 233 in Grade B on 1st January 1961. On 27th February 1961 he was promoted to Grade A. The starting salary of Grade A is Rs. 200 and the confirmatory salary is Rs. 225. Shri Dutta was already getting Rs. 238, i.e, higher than even the confirmatory salary of Grade A. On 27th February 1961 on promotion to Grade A he got an increment of Rs. 20 and his pay was fixed at Rs. 268. Increment in Grade A is discretionary of the management. That being so, Shri Dutta cannot make any grievance of his fixation in Grade A at Rs. 268 which is above the confirmatory pay in A Grade. He cannot also make grievance of the fact that Shri K. K. Ghosh was given higher salary on promotion. If the company is generous to K. K. Ghosh, Shri Dutta cannot demand the same generosity. There is nothing irregular in the fixation of pay of Shri S. K. Dutta and there is no proof of want of bona fide in the company in the matter of said fixation. He cannot claim that his salary should be adjusted on par with that of Shri K. K. Ghosh.

The company has raised an objection on the point that Shri Dutta is employed in Indian Explosives Ltd., at Gomia, which is not mentioned in the order of reference. It will appear from the correspondence which passed between Shri Dutta and the company Exts. 35 to 38 that as a matter of fact the service of Shri Dutta was transferred from Imperial Chemical Industries to Indian Explosives Limited. The fact that the service of Shri Dutta is transferable from one company to the other will indicate that the establishment is common.

Shri R. K. Mitter (Publicity Department).—He was promoted to A Grade. His salary sheet is Exts. A3 and A4. He was promoted to A Grade on 1st January 1958. In 1962 he was given an increment of Rs. 10 in Grade A. He is aggrieved by the said increment. His contention is that even in Grade B the annual increment is Rs. 12. In Grade A the increment is at the discretion of the company. The grant of Rs. 10 as increment in 1962 was even lower than the annual increment in Grade B. Shri Mitter accordingly contends that the discretion was not properly exercised by the management. From the increments which had been given to Shri Mitter from 1960 to 1965 it will appear that Shri Mitter got increment which varied from Rs. 10 to 30 . Only in one year the increment was Rs. 10. This will appear from Ext. A4. I cannot condemn the conduct of the management as mala fide because Rs. 10 had been given as an increment for one year only in face of the broad fact that in the other years increment had been given at Rs. 20 or Rs. 30. From the single instance, I cannot say that there was any mala fide in the company in the grant of Rs. 10 as increment. Shri R. K. Mitter (Publicity) is not therefore entitled to any relief.

Shri R. K. Mitra [I.C.I(I) H.O.A/Cs.]—His salary sheet is Ext. A5. He was promoted to Grade B on 22nd October 1956, though in the written statement of the union it is wrongly noted as 23rd November 1956. He was drawing Rs. 226 on 1st January 1956. On promotion to B Grade his salary was left unchanged. On 1st January 1957 he was given an incement of Rs. 12 and his salary was fixed at Rs. 238. At the time of promotion on 22nd October 1956 the salary of Shri Mitra of Rs. 226 remained unchanged because it is a stage in B Grade, i.e., 5th stage after confirmation. There was no necessity of pulling up in this particular case on the date of promotion. Subsequently however on 1st January 1957 he was given regular increment of Rs. 12 in B Grade and his salary became Rs. 23 His grievance is that Shri D. Ballav and Shri R. M Mukherjee who were junior to him in service and were promoted to Grade B subsequently got their salary fixed at Rs. 250. The company filed Ext. D showing the salary of Shri R. K. Mitra as compared with Shri Ballav and Shri Mukherjee. It will appear from that sheet that at no stage the salary of Shri R. K. Mitra was below the salary of Shri Ballav and Shri Mukherjee On 1st January 1958 Shri Mitra was getting Rs. 26 whereas Sri Ballav and Shri Mukherjee were getting Rs. 250. Shri R. K. Mitra, Head Office, Accounts has therefore no case.

My award therefore is that the employees mentioned in the order of reference are not entitled to any relief

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal
5-11-65

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 4834-I.R./IR/13L-22(A)/63.—15th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4834-I.R./IR/13L-22(A)/63, dated the 30th November 1963, the industrial dispute between Messrs. Lalchand Ray and Co. Pvt. Ltd., 7/1 Grant Lane, Calcutta-12, and their workmen represented by Lalchand Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Lalchand Ray & Co. Pvt. Ltd., 7/1 Grant Lane, Calcutta-12, and their workmen represented by Lalchand Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, referred under G. O. No. 4834/I.R./IR/13L-22(A)/63, dated 30th November 1963 (Case No. VIII/300/63.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge.

Appearances :

Present for the Company : Shri C. L. Ganguli, Advocate.

Present for the Union : Shri Niren Das Gupta, Secretary.

By order No. 4834-I.R./IR/13L-22(A)/63, dated the 30th November 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Lal Chand Ray & Co. Pvt. Ltd. 7/1 Grant Lane, Calcutta-12, and their workmen represented by Lalchand Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 908-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

(1) Grades and scales of pay.
(2) Dearness allowance.
(3) Leave and holidays.
(4) Working hours.

The present reference was received from the Labour Department of the Government of West Bengal for adjudication of an industrial dispute under section 10 of the Industrial Disputes Act. Several items of disputes were raised by the workmen represented by Lalchand Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12 (hereinafter be referred to as the Union) against their employer Messrs. Lal Chand Ray & Co. Pvt. Ltd., 7/1 Grant Lane, Calcutta-12 (hereinafter be referred to as the Company).

Immediately after receipt of the reference, notices were issued to both the parties who entered appearances and filed their written statements. The case proceeded but subsequently, the parties were inclined to come to a settlement in respect of all the disputes under reference and also in respect of other pending disputes. Proper opportunities were given to them and they came to a settlement in respect of all the existing disputes and incorporated the terms of settlement in a joint petition signed by the representatives of both the parties and filed before this Tribunal on 2nd November 1965. I have persued the terms of settlement. They appear to be quite fair and reasonable. So I accept them and make an award on compromise. The joint petition filed on 2nd November 1965 do form part of the compromise award as an annexure thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge.
5-11-65.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
5-11-1965.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Lalchand Ray and Co. Private Limited, 7/1 Grant Lane, Calcutta-12

And

Their workmen represented by Lalchand Workers' Union, 16/17 College Street, Calcutta-12

And

In the matter of Order of Reference No. 4834-I.R./IR/13L-22(A)/63, dated 30th November 1965.

The humble joint petition of the parties abovenamed—
Most respectfully sheweth :

1. That the above dispute has been amicably settled between the parties on the following terms and conditions :

(*a*) that the company shall introduce the grades and scales of pay as prescribed in the Omnibus Printing Press Award, 1948;

(*b*) that the company shall introduce dearness allowance for the employees at the rate of Rs.40 per month;

(*c*) that the company shall grant leave and holidays in the following manner—

(*i*) 20 days' festival and national holidays on full pay in every calendar year,

(*ii*) 4 days' casual leave on full pay in every calendar year;

(*d*) that the factory shall work 48 hours per week inclusive of the daily interval for rest as provided in the Factories Act, 1948.

2. That this settles the dispute between the parties under the present order of reference.

Under the circumstances, it is prayed that Your Honour may be graciously pleased to pass an award in terms of this joint petition.

And for this act of kindness your petitioners as in duty bound shall ever pray.

L. C. Ray,

Managing Director,
Lalchand Roy & Co. Private Ltd.

C. L. Ganguli,
Advocate,
on behalf of the Company.
2-11-65

On behalf of the workmen :

Anadi Das,
President,
Lalchand Workers' Union.

Niren Das Gupta, Secretary,
Lalchand Workers' Union.
2-11-65

J. N. MANDAL, Judge,
Third Industrial Tribunal.
5-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 5061-I.R./IR/8L-26/65.—18th November 1965. Whereas under the Government of West Beng Labour Department, order No. 2615-I.R./IR/8L-26/ dated 26th June 1965, the industrial dispute betwe Messrs. Falguni Co-operative Society, P.O. Birnag district Nadia, and their workmen represented by Na Zilla Tant Karmi Sangha, Mission Road, P.O. Ra ghat, Nadia, regarding the issue mentioned in the s order being a matter specified in the Second Sched to the Industrial Disputes Act, 1947 (XIV of 194 was referred for adjudication to the Fourth Industr Tribunal ;

And whereas the said Fourth Industrial Tribu has submitted to the State Government its aw on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publ the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Mes Falguni Co-operative Society, P.O. Birna district Nadia, and their workmen represented Nadia Zilla Tant Karmi Sangha, Mission Ro P.O. Ranaghat, Nadia. (G. O. No. 2615- dated 26th June 1965) (VIII-15L/62).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYYA, M. A., LL. B., Jud Fourth Industrial Tribunal.

This industrial dispute arises out of Governme of West Bengal, Labour Department, order N 2615-I.R./IR/8L-26/65, dated 26th June 1965. T parties to the reference are Messrs. Falguni Co-operati Society, P.O. Birnagar, district Nadia and their wo men represented by Nadia Zilla Tant Karmi Sangh Mission Road, P.O. Ranaghat, Nadia. The issue adjudication is as follows :

Issue

Is the Management justified in terminating t services of Shri Amar Ghosh ? To what reli if any, is he entitled ?

After due service of notices the parties filed th written statements. Today was fixed for hearin The parties have filed a joint petition stating th they have settled the dispute amicably in terms the settlement. They have also filed the memorandu of settlement. It has been prayed that an award m be passed in terms of the settlement made betwe the parties. Hearing the parties I am satisfied th the compromise is voluntary, reasonable and leg

and as prayed for by the parties, I pass an award in terms of the Memorandum of Settlement filed today which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTACHARYA.
Judge.

R. BHATTACHARYA.
Judge,

Fourth Industrial Tribunal.
8-11-65.

ANNEXURE "A"

Memorandum of Settlement

Between

Messrs. Falguni Co-operative Society

And

Their workmen represented by Nadia Zilla Tant Karmi Sangha

Short recital

The dispute on alleged termination of service of Shri Amar Ghosh is pending before the Learned Fourth Industrial Tribunal for adjudication. The case of the Union is that Shri Ghose's service has been terminated without assigning any reason, whereas the case of the employer is that Shri Ghose left his service and resigned verbally. Without prejudice to the pleadings of either party the alleged dispute is settled on the following terms :

(i) That the employer, i.e., Falguni Co-operative Society shall give employement to Shri Amar Ghose in his former post on and from 9th November 1965 and the workman concerned agrees to report for duty on 9th November 1965.

(ii) That the workman concerned Shri Ghose shall not be entitled to any wages or compensation for the period from 7th October 1964 to 8th November 1965.

(iii) It is agreed by the union that the service of Shri Naren Biswas who is working in the post of Shri Amar Ghose shall be terminated with effect from 9th November 1965 and the Union shall not claim or raise any dispute on the termination of the service of Shri Naren Biswas.

for Messrs. Falguni Co-operative Society :

Nishitha Ranjan Biswas,
8-11-65.

Lenin Roy, Advocate,
for the Company.
8-11-1965.

for Nadia Zilla Tant Karmi Sangha :

Radha Raman Debnath,
General Secretary.
8-11-65.

Shyam Sundar Chowdhury,
for the Union.
8-11-65.

R. BHATTACHARYA.
Judge,

Fourth Industrial Tribunal.
8-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 4900-I.R./IR/11L-266/64.—9th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1927-I.R./IR/11L-266/64, dated the 29th May 1965, the industrial dispute between Messrs. The Great Eastern Hotel Ltd., 1, 2 and 3 Old Court House Street, Calcutta, and their workmen represented by Great Eastern Hotel Employees' and Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal ;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Great Eastern Hotel Ltd., 1, 2 and 3 Old Court House Street, Calcutta, and their workmen represented by Great Eastern Hotel Employees' and and Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12 (G. O. No. 1927-IR, dated 29th May 1965). (VIII-129/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A., L L. B., Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. The Great Eastern Hotel Ltd., 1, 2 and 3 Old Court House Street, Calcutta, and their workmen represented by Great Eastern Hotel Employees' and Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12, The issue has been framed as follows :

Issue

Whether the workmen of the Bakery section are entitled to service charges ? If so, what should be their precentage ?

To day is the date fixed for submitting written statement by the Great Eastern Hotel Ltd. Both the sides appeared before me and filed a joint petition stating that the matter has been amicably settled by and between the parties. They asked me to pass an award on the basis of the Memorandum of Settlement filed along with the joint petition. On hearing the parties I am satisfied that there has been an amicable settlement between the parties and that the compromise is voluntary, reasonable and legal. As prayed for by the parties, I pass an award on the basis of the Memorandum of Settlement. The joint petition of compromise filed today along with its Annexure "A", the Memorandum of Settlement, shall form part of this award.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.

25-10-1965.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an industrial dispute referred to the Industrial Tribunal, Government of West Bengal Labour Department, order of Reference No. 1927-I.R./IR/11L-266/64, dated the 29th May 1965

Between

Messrs. Great Eastern Hotel Ltd., 1, 2 and 3 Old Court House Street, Calcutta (hereinafter referred to as the Company)

And

The workmen of the Great Eastern Hotel Ltd., as represented by the Great Eastern Hotel Employees and Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12 (hereinafter to be referred to as the Union).

The humble petition of the Company and the workmen as represented by the Union

Most respectfully sheweth :

That in the above matter as well as in other matter the parties have come to an amicable settlement and have agreed as set out in the annexure marked "A".

Under the circumstances both the parties above humbly pray that Your Honour may be pleased to accept the agreement and pass an award on the basis thereof and to pass any other order deemed fit.

For and on behalf of Great Eastern Hotel Limited :

P. N. Mukherjee,
Industrial Relation Adviser

For and on behalf of the workmen as represented by the Great Eastern Hotel Employees' and Workers' Union :

Robin Chakraborty,
General Secretary.

Dated 25th October 1965.

R. BHATTACHARYA
Judge,
Fourth Industrial Tribunal

25-10-1965.

Annexure "A"

GREAT EASTERN HOTEL LTD.

Junior Staff

Name of the Parties : (1) Messrs. Great Eastern Hotel Ltd., 1, 2 & 3 Old Court House Street, Calcutta-1, and (2) Workmen in the employ of the Bakery Department of the Great Eastern Hotel Ltd. as represented by The Great Eastern Hotel Employees' and Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12.

Representative of Employer : Shri B. K. Roy, Director and Shri C. L. Pyne, Director.

Representative of Workmen : Mhd. Ismail, President and Shri Robin Chakraborty, General Secretary.

Short recital of the case : Being dissatisfied with the existing conditions of service the Great Eastern Hotel Employees, and Workers' Union raised the following demands—

Revision of Pay and Dearness Allowance, Introduction of Graded Scales of Pay, Service Charge, Holidays and Compensatory Allowance.

Joint discussions were held during which the Management also raised their difficulties relating to growing discipline and pressed for drawing up a comprehensive scheme of gratuity.

After protracted negotiation the dispute has been settled on the following terms :—

Terms of Settlement

Scales of Pay, Dearness Allowances and Service Charge

(a) (i) Scales of pay :

Grade I : Rs. 90—3—120 EB 4—140.

Grade II : Rs. 75—3—105 EB 3—120.

Grade III : (a) Rs. 65—2·50—90 EB 3—105.

(b) : Rs. 55—2·50—80 EB 3—95.

Grade IV : Rs. 43—2—63 EB —2·50—83.

Workmen shall not be stopped at the efficiency bar of a grade more than twice, i.e., two increment years.

(ii) Categories of Junior Staff against scales of pay : Categories of workmen listed on schedules mentioned below will be employed in or entitled to grades and scales of pay noted against each.

Workmen in Schedule I—Grade I

Workmen in Schedule II—Grade II

Workmen in Schedule III—Grade IIIA

Workmen in Schedule IV—Grade IIIB

Workmen in Schedule V—Grade IV

(iii) Fitment :

By way of fitment the workmen will be placed in their respective grades at slabs which if not identical with the workmen's existing basic salary should be at the next higher one.

After a workman has been fitted into the appropriate slab of the scale, he will be granted one increment for every five years of service done with the company.

All years of appointment prior to 1930 shall be considered to be 1930 for the above purpose.

If on account of granting increment mentioned above, any workman's basic wages reach the maximum of his grade, he will be promoted to the next higher grade.

(b) Dearness Allowance :

Workmen in the employ of the company on the date of Agreement shall continue to enjoy the Dearness Allowance they are in receipt of.

All workmen who would be employed after the date of this Agreement in any of the categories mentioned in Schedule V shall be paid Dearness Allowance at the rate of Rs. 25 per mensem.

New entrants, i.e., workmen employed after the date of this Agreement belonging to categories mentioned in Schedules I to IV shall be paid Dearness Allowance at the rate of Rs. 30 per mensem.

(c) Service Charge : 1964-65 and onwards:

Service charges collected by the company during the accounting year 1964-65 and onwards will be disbursed among employees of the Hotel and Bakery on the following basis :—

A. Amount of service charge as stated in the audited accounts of the relevant accounting year shall be placed before labour for information.

B. Fifteen per cent. for breakages and shortages and five per cent. for staff welfare expenses shall be deducted from the total amount of service charges shown in the audited accounts.

C. The balance will be distributed as follows :—

(*i*) Merged with basic pay : Increase in basic pay (i.e., 15%/10%/5%) granted under Memorandum of Settlement, dated 26th October 1961, will be considered as part of service charge merged with basic pay. Their basic pay in different grades carries same.

(*ii*) Monthly Service Charge : It is agreed that each permanent employee shall be paid a sum of Rs. 8 per month as monthly service charge. This amount shall not be treated as a part of the employees' basic pay or dearness allowance and as such shall not be taken into consideration for purpose of Provident Fund contribution, Gratuity, Bonus or overtime payment. This amount is not subject to fluctuation.

(*iii*) Ad hoc Service Charge : The ad hoc amount will be determined in the following manner.

From the total amount of service charge collected in the accounting year the following deduction shall be made :—

(1) 20 per cent. as mentioned in B above.

(2) Amount merged with basic pay as explained in (i) above.

(3) Amount paid as monthly service charge as explained in (ii) above.

The balance left, if any, shall be disbursed among all employees equally in two instalments in a year. The employees of Bakery however will be paid service charge as per details mentioned above less the amount they are paid in excess over the Hotel employees on account of customary bonus (in terms of weeks and Dearness Allowance). The amount thus recovered will be distributed among Hotel employees only.

1963-64.—Service charge received on 2nd December 1964 is in full and final settlement of dues for the accounting year 1963-64.

2. Gratuity.

(a) A workman of superannuation shall be entitled to gratuity provided he has put in at least three years of continuous service with the company in one capacity or another.

A workman shall retire on attaining the age of sixty. The management may, however, at their discretion grant extension to any such workmen but extension shall not be given for more than one year at a time.

(*b*) A workman on approved resignation from the service of the company shall be entitled to gratuity provided he has put in at least nine year's continuous service with the company in one capacity or another.

(*c*) If a workman dies while in service gratuity shall be paid, irrespective of the years of service of the deceased workman, to his nominee or nominees or legal heir on the bais of succession certificate in case no nominee has been mentioned by him.

(*d*) If a workman is declared unfit for further service on medical grounds or if a workman is permitted to retire on ground of physical incapacity he shall, irrespective of his years of service, be paid gratuity on termination of his service. The management shall be within their rights to get a workman medically examined and act on the Doctors' recommendation. The worker may be retired on medical grounds if he is found unfit for further service by a Civil Surgeon or a Doctor of a similar rank.

(*e*) No gratuity is payable to a workman if he is dismissed from the service of the company for committing an act of misconduct of the nature of theft, dishonesty, riotous and disorderly conduct amounting to assault upon company's officers and workmen.

Rate and calculation.—Gratuity shall be paid at the rate of 15 days' basic wages and dearness allowance for every completed year of service subject to a maximum of 15 months' basic wages and dearness allowance the wages for the purpose shall be the wages last drawn by the workman.

For the purpose of calculation of gratuity for a workman his effective service shall be taken into consideration i.e., all the periods of unauthorised leave during his tenure of service shall be deducted from the total period of service.

3. Festival Holidays :

The Company agree to grant four National Holidays in a year, i.e., Republic Day, Independence Day, Gandhiji's Birth Day and Netaji's Birthday.

Since the Hotel must continue to function on all the days of the year no employee shall be permitted to stay away on any of these National Holidays.

Workmen working on these National Holidays shall be paid one day's extra wages (basic, D.A. and M.S.C for each day.

Workmen absenting on any of these National Holiday shall not be entitled to any wages for absence on such day.

4. The union has dropped all other items of dispute mentioned in the short recital of the case.

5. It is agreed that the respective rights and prerogatives if the management and the employees will be respected by both parties.

6. It is agreed that negligence of duty, careless rvice, damage to company's property, interfering ith normal work, loitering aimlessly within the com- ound of the establishment, causing disturbances to hers, insubordination, indiscipline, discourteous be- aviour towards residents or customers, being on duty unclean dress/costume shabby appearance, rendering oms or place of resort of residents untidy/dirty ill not be encouraged by the union and the workmen. he union and workmen assure improve of service.

7. It is agreed that for the purpose of redress of ievances constitutional procedure will be followed. nconstitutional methods, e.g., demonstration, coercion, olence, use of abusive languages, posting and dis- ibuting of unauthorised pamphelets or posters, wilful mage to company's property, slowing down of work, egal strike, stay in-strike, wrongful confinement of anagerial staff. will not be adopted or encouraged the union.

8. Any workman who has any grievance shall place e same before his superior in writing, if no remedy available within 48 hours, he will place the same before e head of his department. If no redress is available ithin 72 hours he will place the same before the rsonnel department which will make enquiry into e matter, contact relevant authorities, will discuss e matter with the representatives of workmen for eedily settling the matter. If the matter is not ttled within 10 days the grievances will be taken by the union which will seek settlement through nstitutional procedure, i.e., negotiation, conciliа- n, adjudication/arbitration.

9. Existing Standing Orders will be modified/ mended in line with the new Model Standing Orders.

10. This Agreement which will come into operation ith effect from 1st October 1964 shall be binding for riod up to 17th February 1968.

In view of the above settlement, it is agreed between d by the parties that there will be full co-operation tween the management and the workmen to main- in discipline, good behaviour and respect for rules d regulations as in force from time to time.

Representative of workmen.

Mhd. Ismail,
President.

Robin Chakravorty,
Genl. Secretary.

epresentative of Employer.

B. K. Roy, Director
L. Pyne, Director.

27-9-65.

Asstt. Supervisory Rank

Head Baker—Rs. 100—5—125—7—160 EB 8—10—10—250.

Schedule I

Asstt. Head Baker

Schedule II

Mate Mistry

Air-Condition Mistry

Schedule III

Oven man

Schedule IV

Bakers
Head Bakery Cooly
Head Flour Sciving man
Head Mould Cleaner
Greasing man
Durwan
Checker
Head Sweeper and Machineman

Schedule V

Asstt. Head Bakery cooly
Bakery cooly
Bread Packer
Parcel cooly
Sales attendant
Cash collector
Chokra
Flour Sciving man
Monld Cleaner
Sweeper

Driver. Rs. 75—3—105 EB 5—120.

Van cleaner. Rs. 43—2—63 EB 2·50—83.

B. K. Roy,
C. L. Pyne.

R. BHATTACHARYA,
Judge,

Fourth Industrial Tribunal.

25-10-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

gistered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 5205-I.R./IR/11L-39/64.—25th November 65.—Whereas under the Government of West ngal, Labour Department, order No. 769-I.R./ /111-39/64. dated the 22nd February 1964, the lustrial dispute between Messrs. India Tar & lumen Products, 10/5 Bibir Bagan Lane, Salkia, owrah and their workmen represented by India r & Bitumen Products Workmen's Union, 172 neras Road, Salkia, Howrah, regarding the issue ntioned in the said order being a matter specified the third schedule to the Industrial Disputes Act, 47 (XIV of 1947), was referred for adjudication the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribu- l has submitted to the State Government its ard on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 XIV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure reto.

ANNEXURE

In the matter of an Industrial dispute between Messrs. India Tar & Bitumen Products, 10/1 Bibir Bagan Lane, Salkia, Howrah, and their workmen represented by India Tar & Bitumen Products Workmen's Union, 172 Beneras Road, Salkia Howrah. (Case No. VIII-50/64).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri S. K. RAY,
Judge, Seventh Industrial Tribunal.

AWARD

The above dispute over the issue specified in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, order No. 769-I.R./IR/111-39/64, dated the 22nd February 1964.

Issue

Bonus payable in 1963.

The parties duly appeared and filed their respective written statements in due course. After necessary preliminary proceedings the case was first fixed for hearing on 23rd March 1965. Since that date, the company took three adjournments on 23rd March 1965, 27th May 1965 and 1st September 1965, though none appeared for the union on any of those dates. On 1st September 1965 the case was adjourned to 3rd November 1965. On that date, both parties were absent without taking any steps. In order to give the parties one more opportunity to appear before the Tribunal for prosecuting the case, the Tribunal suo moto adjourned the case to 16th November 1965 with the direction that if no step was taken by either party in the meantime, the case would be disposed of according to law on the adjourned date. On 16th November 1965 again, both parties were absent and no step was taken on

behalf of any of them. It is clear from the aforesaid conduct of the parties that they are no longer interested in the adjudication of the dispute and have given up the dispute, which has thereby ceased to exist for the purpose of the present adjudication. In these circumstances, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case on the basis that the parties have given up the dispute and the dispute has thereby ceased to exist.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
19-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5257-I.R./IR/8L-23/63. — 30th November 1965.— Whereas under the Government of West Bengal, Labour Department, order No. 5867-I.R./IR/8L-14(c)/61, dated the 7th October 1961, read with its corrigendum No. 7816-I.R./IR/8L-14(c)/61, dated the 16th December 1961, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24 and their workmen represented by Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said industrial tribunal Shri Mahabir, a workman of the said company, made a complaint in writing to the said industrial tribunal against the said company under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said industrial tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Mahabir, a workman of Messrs. Kesoram Industries & Cotton Mills, 42 Garden Reach Road, Calcutta-24, c/o Shri Arun Sen, 1/1 Garden Reach Road, Calcutta-24, against the aforesaid company in connection with C.O. No. 5867-IR, dated 7th October 1961 (Case No. 56 of 1962 under section 33A.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act. It had been pending since June 1962. It was fixed on 19th November 1965 for orders. On 19th November 1965 an application is filed under the purported thumb impression of Mahabir, the complainant who applied under section 33A. The Factory Manager of Kesoram Industries & Cotton Mills Ltd., authenticated the said thumb impression as having been affixed in his presence. The applicant received all his dues in full and final settlement of his claim and he is now desirous of proceeding with the application. The application under section 33A of the Industrial Disputes Act is accordingly dismissed.

This is my finding.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA
Judge,
Second Industrial Tribunal
22-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

No. 5163-I.R./IR/10L-129/64.— 22nd November 1965.—Whereas under the Government of West Bengal Labour Department, order No. 2452-I.R./IR/10L-129/64, dated the 26th June 1964, the industrial dispute between Messrs. Britannia Engineering Company Ltd., Titaghar, 24-Parganas and their workmen represented by (1) Britannia Engineering Workers Union, P. O. Talpukur, 24-Parganas, (2) Britannia Engineering Sramik Union, c/o. Shri Promode Chand Dey, Muktapukur, 24-Parganas, (3) Britannia Engineering Works Majdoor Union, P. O. Talpukur, 24-Parganas and (4) Britannia Engineering Company Ltd. Staff Association, P. O. Talpukur, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Britannia Engineering Company Ltd., Titaghar, 24-Parganas and their workmen represented by (1) Britannia Engineering Workers, Union, P.O. Talpukur, 24-Parganas, (2) Britannia Engineering Sramik Union, c/o Shri Promode Chandra Dey, Muktapukur, 24-Parganas, (3) Britannia Engineering Works Mazdoor Union, P.O. Talpukur, 24-Parganas, and (4) Britannia Engineering Company Ltd. Staff Association, P.O. Talpukur, 24-Parganas. (Case No. VIII-185 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 2452-I.R./IR/10L-129/64, dated Calcutta the 26th June 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Britannia Engineering Company Ltd., Titaghar and their workmen represented by (1) Britannia Engineering Workers' Union, (2) Britannia Engineering Sramik Union, (3) Britannia Engineering Works Mazdoor Union and (4) Britannia Engineering Company Ltd. Staff Association for adjudication regarding the issue contained in the order of reference.

Issue

Bonus payable in 1963 on the trading results of 1962.

This is a reference under section 10 of the Industrial Disputes Act. The reference was received on 10th July 1964 by the Tribunal. The workmen are represented at the hearing by two unions jointly i.e. serial Nos. 3 and 4 though the order of reference mentions the name of four unions. The workmen as well as the company filed their respective written statements. The reference was heard on several dates commencing from 28th October 1965 to 9th November 1965.

The written statement of the union disclosed the following allegations. The company had been earning huge profits while the wage structure of the employees are far below the living wages. The other conditions of employment are extremely unsatisfactory. During the year 1962 the company earned extensive profits as disclosed in their balance sheet. On the basis of such profits the workmen, both piece rated and time rated are entitled to 165 days' basic earnings as profit bonus for the accounting year 1962. The company had paid one month's basic wage as customary Pujah bonus irrespective of profit or loss. The union raised the dispute of bonus and after conciliation a settlement was reached by which the dispute had been referred to the Tribunal for adjudication.

The company filed their written statement wherein the union's claim was challenged. The company is a unit of engineering industry in West Bengal functioning in a highly competitive market. The wages had been fixed in terms of the Third Major Engineering Tribunal award The company paid one month's basic wages as bonus in the year 1962 as there had been some profits to warrant the said payment. The bonus so paid was not customary. The claim of the union of bonus for 165 days' basic earning is unrealistic and is not related to the profits earned by the company. It is admitted that for maintaining good relation and industrial peace a settlement was reached under which payment had been made equivalent to one month's basic wages to the workmen pending adjustment after the final award of the Tribunal. The mode of recovery of the advance had also been laid down in the said agreement. This payment had been made on 17th of October 1963.

The written statements were filed wherein facts were stated in terms of the bonus formula formulating by the Full Bench and at the time of hearing it was conceded by both parties that the provisions of the Payment of Bonus Act, 1965 (Act No. 21 of 1965), would be applicable to the bonus for the trading year 1962. The company accordingly submitted some calculation sheets. The union did not examine any witness before the Tribunal. The company examined O.P.W.1. Shri R. S. Jain, the Commercial Manager, who proved certain documents before the Tribunal and gave evidence.

Appearances of the parties are as follows :—

For the Company—Shri J. N. Chatterjee, Deputy Labour Adviser of Indian Engineering Association.

For the Union—Shri Jagannath Pandey and Shri Bimal Chandra Mitra.

Decision

The trading year of the company is from 1st January to 31st December, i.e. according to calendar year. The issue before the Tribunal is bonus payable in 1963 on the trading results of 1962. It is uncontroversial that the Payment of Bonus Act, 1965, would apply to this reference under section 33 of the said Act. Calculation for the purpose of bonus will have to be made in terms of the Payment of Bonus Act, 1965. Section 4 of the Act lays down the procedure for computation of gross profits in clause (b) in the manner specified in the second schedule. The company filed some calculation sheets according to that schedule; one is Ext. B and a subsequent one is Ext. B(1). The union did not file any calculation sheet of their own. For the purpose of calculation net profit as per profit and loss account is to be taken. This figure will appear in the balance sheet Ext. A. It is Rs. 15,07,175. Some items are to be added back to the net profit. Item No. 2 of the second schedule prescribes for "adding back provision for :

(a) Bonus to employees;

(b) Depreciation;

(c) Direct taxes, including the provision (if any) for previous accounting years;

(d) Development rebate/Development allowance reserve.

(e) Any other reserves."

In the instant case the balance sheet does not show any provision for bonus to employees. The figure of depreciation appearing in the balance sheet is to be added back and the uncontroversial figure is Rs. 12,19,024. Regarding direct taxation the amount provided in the balance sheet is Rs. 9,10,003. This amount is to be added back. There is no development rebate reserve or any other reserves. The total accordingly comes to Rs. 21,29,024. According to the company no other item is to be added back. It will appear from the balance sheet that the company had paid Rs. 1,81,899 as customary bonus in the accounting year 1962 in that year. This is shown as a revenue expenditure in the profit and loss account. This figure constitutes actual payment of bonus in the trading year and it is incorporated in the balance sheet at page 10 in the lump figure of Rs. 65 lacs and odd shown under heading 'salary, wages and bonus.' It is the clear evidence of Shri R. S. Jain, the Commercial Manager, that the sum of Rs. 1,81,899 had been paid as customary bonus for the year 1962 during that accounting year and this amount had been shown as revenue expenditure in arriving at the net profit in the profit and loss account. On the side of the union it is urged that this amount of bonus actually paid should be added back in view of the provisions of section 17 of the Payment of Bonus Act. Section 17 provides as follows :—

"Where in any accounting year—

(a) an employer has paid any Puja bonus or other customary bonus to an employee; or

(b) an employer has paid a part of the bonus payable under this Act to an employee before the date on which such bonus becomes payable,

then, the employer shall be entitled to deduct the amount of bonus so paid from the amount of bonus payable by him to the employee under this Act in respect of that accounting year and the employee shall be entitled to receive only the balance."

It is therefore clear that the employer is entitled to deduct the amount of customary bonus which have been paid to the employees from the bonus payable by them to the employees under this Act. They had already deducted the said amount from the profits in the balance sheet and if a second deduction is permitted under section 17 of the Bonus Act, there is going to be double deduction unless the amount of bonus so paid is added back to the net profits. Since the statute provides for deduction of customary bonus under section 17 it is only natural that the said amount should be added back to the net profits for the purpose of calculation of the bonus payable under the Act. It is true that the manner of calculation is specified in the second schedule and the calculation of gross profit is to be made according to that schedule under section 4 of the Act. The schedule itself does not show an column for adding back of the actual amount customary bonus paid to employees in respect of t bonus year. I do not think that the schedule nee prescribe for the same, as such adding back is a nece ssary corollary to the provision for statutory deductio made in section 17 of the Act. The employer ca never be entitled to a double deduction for the sam amount of customary bonus. This is opposed to an principle of natural justice or principles of accountancy I accordingly overrule the company's objection i this respect and hold that the amount of customar bonus paid for the trading year namely, Rs. 1,81,89 should be added back in addition to what had bee added back by the company in Ext. B or B1. Th total figure accordingly comes to Rs. 23,10,923. Nov this amount is to be added back to the net profit o Rs. 15,07,175 as appearing in the balance sheet. Th amount of total of items 1, 2, 3 and 4 of the secon schedule comes to Rs. 38,18,098. The second schedul prescribes for certain deductions. In the instant cas there is only one item of deduction, namely, capita receipts and capital profits. This is item No. 6. Th uncontroversial figure is Rs. 17,547. The amoun of gross profits for the purpose of bonus according t second schedule comes to Rs. 38,00,551.

Now I will turn to the deduction of prior charge under section 6 of the Act. The first item is the amount by way of depreciation admissible in accordance with the provisions of sub-section (1) of section 32 of the Income Tax Act. The said amount is Rs. 12,19,024 This figure is uncontroversial. Section 6, sub-section (b) provides for any amount by way of development rebate or development allowance which the employer is entitled to deduct from his income under the Income Tax Act. In the instant case the figure of Rs. 4,93,434 as development rebate is uncontroversial. The next item of deduction is under section 6, sub-section (c) which runs thus :

"Subject to the provisions of section 7, any direct tax which the employer is liable to pay for the accounting year in respect of his income, profits and gains during that year."

The amount of direct tax liability is to be deducted. There had been returns submitted for the income tax by the company for 1962. The assessment returns are Exts. C(1) to C(3) proved by Shri R. S. Jain. Final assessment has not yet been made by the Income Tax Department. The Income Tax Department however made a provisional assessment wherein also development rebate had been calculated at Rs. 4,93,434. On the basis of the provisional assessment order the amount of direct tax was calculated by the Income Tax Department at Rs. 9,60,103.25 P. Income tax was calculated on the net profit earned by the company. This is the amount of income tax which is to be deducted. On the side of the company Shri J. N. Chatterjee, learned representative argues that since I was adding back the sum of Rs. 1,81,899 to the net profit for the purpose of calculation of the bonus payable according to the Act, the direct tax should also be enhanced to Rs. 10,51,053, adding a National Income Tax upon the tax provisionally assessed by the Income Tax Officer. This argument is fallacious. The Act provides that for the purpose of bonus calculation the amount of

ct tax for which the employer is liable in the account-year should be deducted. There is no question any national income tax being deducted ply because for the purpose of working out the cal-tion for bonus, I added back the sum of Rs. 1,81,899. ne company has shown and that very rightly, in the alance sheet the payment of bonus as revenue penditure. There is no question of tax liability on the said amount. Tax will be assessed by the ncome Tax Department upon the net profit earned. am adding back the amount of bonus for the reasons have already stated and it has got nothing to do ith the calculation of income tax. My considered inion is that the amount of provisional taxation ould be accepted as the figure for deduction. Under ction 6, sub-section (c) and under section 6, sub-ction (d) the employer is entitled to certain other duction as laid down in third schedule. One item dividend on equity shares at 8.5 per cent. It rks out to the figure Rs. 4,25,000. Another item dividend on preference shares at the actual rate . at 9.10 per cent. The figure works out at Rs. 3,227. The employer is also entitled to 6 per nt. of its reserves shown in the balance sheet. he said amount is Rs. 2,83,898. The total of deduc-on according to the 3rd schedule comes to Rs. 72,125. The total of deductions in respect of prior arges under section 6 accordingly comes to s. 34,44,686.25 P. The amount of available surplus ll be :

Rs. 38,00,551—Rs. 34,44,686.25P.=Rs. 3,55,864.75P.

. 3.55.864.75 P. Allocable surplus would be 60 per nt. of available surplus, and the figure works out at . 2,13,519.00 P. I rely on chart Ext.B(3).

Now the question is what should be the amount of nus payable to the employees. In considering this estion sections 10,11,12 should be adverted to. Section 10 makes it bounden upon every employer to pay every employee in an accounting year a minimum bonus which shall be 4 per cent. of the salary or wages earned by the employee during the accounting year or Rs. 40 whichever is higher, where there are profits n the accounting year or not. Section 11 prescribes hat where in respect of any accounting year the allo-able surplus exceeds the amount of minimum bonus payable to the employees under section 10, the employer hall, in lieu of such minimum bonus, be bound to pay bonus to every employee in the accounting year which shall be an amount in proportion to the alary or wage earned by the employee during the ccounting year subject to a maximum of twenty per ent. of such salary or wage. For determining the ercentage and for ascertaining whether the allocable urplus exceeds the amount of minimum bonus it will e necessary to ascertain as to the amount of salary or vage earned by the employee during the year 1962. The words "salary or wages" has been defined in section , sub-section (21). It means all remuneration (other han remuneration in respect of overtime work) capable of being expressed in terms of money which would, if he terms of employment, express or implied, were fulfilled..... and includes dearness allowance but does not include the items :

(i) any other allowance which the employee is for the time being entitled to;

(ii) the value of any house accommodation or of supply of light, water, medical attendance or other amenity or of any service or of any concessional supply of foodgrains or other articles;

(iii) any travelling concession;

(iv) any bonus (including incentive, production and attendance bonus);

(v) any contribution paid or payable by the employer to any pension fund or provident fund or for the benefit of the employee under any law for the time being in force;

(vi) Any retrenchment compensation or any gratuity or other retirement benefit payable to the employee or any ex-gratia payment made to him;

(vii) any commission payable to the employee

of sub-section 21. In this connection a point has arisen as to whether the wages earned by piece rated workers would come within the definition of salary or wage. Learned representative for the company suggests that piece rated workers work under incentive scheme and as such their salary should be calculated at per with time rated workers. This argument is without any substance. Wages are earned by workers either at piece rate or time rate. Wages are fixed in one case according to hours of work and in another case according to quantum of work. The wages earned in any of the two ways certainly fall within the definition of salary or wage as given in sub-section 21. The learned representative for the company attempts to invoke the exception of clause (iv) of sub-section 21. It provides for exclusion of any bonus (including incentive, production and attendance bonus). The payment of piece rated workers' wages is not payment of any bonus. It is neither incentive nor production or attendance bonus. It is salary or wage. The wages and salary earned by piece-rated workers during the accounting year shall be calculated according to their actual earnings on piece rated system during the accounting year. There is another point to be clarified in this respect. Section 12 of the Act provides that where the salary or wage of an employee exceeds Rs. 750 per mensem, the bonus payable to such employee under section 10 or section 11 shall be calculated as if his salary or wages were Rs. 750 per mensem. Though an employe edrawing up to Rs 1,600 is entitled to bonus, the amount of his salary or wages for the purpose of bonus shall be calculated as if his salary was Rs. 750 per month. The company has filed a calculation sheet Ext. B(3) at the request of the Tribunal showing total wages paid to workers in 1962 inclusive of piece ratedworkers. Total wages are Rs 26,16,986 . Total salary paid to staff drawing up to Rs. 1,600 per month was Rs. 13,23,414. Deduction in respect of salaries above Rs. 750 but within Rs. 1,600 per month calculated on the basis of Rs. 750 per month is Rs. 45,700. The total

wages in terms of sections 10,11 and 12 of the Bonus Act is calculated at Rs. 38,94,700. This is the amount of total wages paid to employees during the year 1962. Percentage of allocable surplus of the total wages and salaries has been worked out at $\frac{\text{Rs. } 2,13,519 \times 100}{38,94,700} = 5.48$ per cent. I have accepted the calculation sheet Ext.B3 as the correct basis of my calculation. It was filed by the company at the instance of the Tribunal. The company does not accept that the calculation should go by exhibit 3B3 but my finding is that the calculation will go by Ext. B in the manner which I have already discussed. The percentage of allocable surplus is accordingly found to be 5.48 per cent. It is above the minimum of 4 per cent. I accordingly declare that the company will pay 5.48 per cent. as bonus for the year 1962 to every employee, subject however to the following deductions. The company is entitled to adjust the Pujah bonus paid to the employees in terms of section 17 of of the Act. A question arises as to whether the advance paid to employees by the settlement Ext. 1 should be adjusted from the bonus. Section 17 states that if the employer had paid a part of the bonus before the date or which the bonus is payable the employer is entitled to deduct the amount of bonus so paid from the bonus payable under this award. The learned representative for the company submits that the the advance which had been paid under the Agreement Ext. 1 is not a part of bonus but it is an advance made to the workmen of wages which is to be recovered in a particular manner as agreed upon in Ext. 1. Ext. 1 clearly states that this advance is to be adjusted towards bonus. The company is accordingly entitled to adjust the advance of payment towards the bonus payable under this award in the manner suggested in the agreement Ext 1. This is my award which is tobe implemented within 30 days of its publication in the "Calcutta Gazette."

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
17-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 5178-I.R./IR/10L-116(B)/64.—23rd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6268-I.R./IR/10L-116(B)/64, dated the 21st November 1964, the industrial dispute between Messrs. Indian Hume Pipe Co. Ltd., P.O. Barakar, district Burdwan and their workmen represented by the Barakar Hume Pipe Workers' Union, P.O. Barakar, district Burdwan regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribun has submitted to the State Government its awa on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (XI of 1947), the Governor is pleased hereby to publis the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute betwee Messrs. Indian Hume Pipe Co. Ltd., P. O Barakar, district Burdwan, and their workme represented by the Barakar Hume Pip Workers' Union, P. O. Barakar, distric Burdwan. (Case No. VIII-344/64.)

BEFORE THE THIRD INDUSTRIAL TRIBU NAL, WEST BENGAL.

Present:

Shri J. N. MANDAL,
Judge, Third Industrial Tribunal.

For the Union: Shri Satyen Banerji, Advocate
For the Company: Shri K. P. Mukherji, Counsel with Shri J. D. Mukherji Advocate.

AWARD

By order No. 6268-I.R./IR/10L-116(B)/6 dated the 21st November 1964, the Government c West Bengal, in the Labour Department, referre under section 10 of the Industrial Disputes Act 1947, the industrial dispute between Messrs. India Hume Pipe Co. Ltd., P. O. Barakar, distric Burdwan and their workmen represented by th Barakar Hume Pipe Workers' Union, P. O Barakar, district Burdwan, regarding the matte specified in the Schedule, to the Third Industria Tribunal, constituted under section 7A of the Indus trial Disputes Act, 1947, by notification No. 80 I.R./IR/3A-2/57, dated the 11th March 1957, fo adjudication.

Issue

Whether the retrenchment of Shri Ramdula Bhattacharjee is justified? To what relief, if any is he entitled?

The present reference was received from th Government of West Bengal, for adjudication of a industrial dispute under section 10 of the industria Disputes Act, 1947, existing between Messrs. India Hume Pipe Co. Ltd., P. O. Barakar, distric Burdwan (hereinafter be referred to as the com pany) and their workmen represented by Baraka Hume Pipe Workers' Union, P.O. Barakar, distric Burdwan (hereinafter be referred to as the union)

As usual, after receipt of the reference, notice were sent to the parties calling upon them to appea and present their respective cases before the Tri bunal. They appeared and filed their writte statement.

The case was ready for hearing. On the date o hearing, the parties settled the dispute amicabl and filed a joint petition before this tribunal on 12t November 1965 reporting that the dispute has bee

settled amicably. The terms of settlement were incorporated in a memorandum of settlement which has been made an annexure to the joint petition. Both the documents were signed by the concerned workman Ram Dulal Bhattacharji and the General Secretary of the union on one side and the Manager of the company and the learned Advocate representing the company on the other.

The dispute related to retrenchment of Shri Ram Dulal Bhattacharji. I have perused the terms of settlement. The concerned workman agreed to accept the company's offer of Rs. 875 in full and final settlement of all claims arising out of the present adjudication proceeding, as such, the terms appear to be fair and reasonable. So, I accept the terms of settlement and make an award on compromise. The joint petition, dated 12th November 1965, and the memorandum of settlement which has been annexure to the joint petition are made part of the award as annexures thereto.

This is my award.

Dictated and corrected by me.
J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
15-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Order of Reference No. 6268-I.R./IR/10L-116(B)/64, dated the 21st November 1964.

And

In the matter of an Industrial Dispute

Between

Messrs. Indian Hume Pipe Co., Ltd., Barakar

And

Their workmen, represented by Barakar Hume Pipe Workers' Union.

The humble petition of the parties abovenamed in the aforesaid matter:

Most respectfully sheweth:—

1. That the aforesaid dispute is pending before Your Honour for adjudication.

2. That the parties have settled the present matter in terms of the settlement, a copy of which is annexed hereto and marked 'A' and as such jointly pray that a "no-dispute" award be made by this learned Tribunal incorporating the annexure 'A' herein.

For the Union:
Sunil Sen Gupta, General Secretary.

Ramdulal Bhattacharjee.
November 12, 1965.

For the Company:
Asim Kumar Das Gupta,
Manager.

J. D. Mukherji, Advocate.

J. N. MANDAL, Judge,
Third Industrial Tribunal.
15-11-65.

ANNEXURE 'A'

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of Order of Reference No. 6268-I.R./IR/10L-116(B)/64, dated the 21st November 1964.

And

In the matter of industrial dispute

Between

Messrs. Indian Hume Pipe Co., Ltd., Barakar

And

Their workmen, represented by Barakar Hume Pipe Workers' Union.

TERMS OF SETTLEMENT

The company shall pay a lump sum of Rs. 875 (Rupees eight hundred and seventy-five) which includes all legal dues up to date payable by the company to Shri Ramdulal Bhattacharya, excepting the quantum of bonus for the years 1962-63 and 1963-64. Such payment shall be in full and final settlement of all claims arising out of the present adjudication proceedings including the claims of reinstatement and/or back wages.

For the Company:
Asim Kumar Das Gupta,
Manager.

For the Union:
Sunil Sen Gupta, General Secretary.
Ramdulal Bhattacharjee.

Dated 12th November 1965.

J. N. MANDAL, Judge,
Third Industrial Tribunal.
15-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5131-I.R./IR/10L-16/65. — 20th November 1965.- Whereas under the Government of West Bengal, Labour Department, order No. 1226-I.R./IR/10L-16/65, dated the 27th March 1965, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykay Nagar, district Burdwan and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykay Nagar, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursurance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykay Nagar, district Burdwan and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykay Nagar, district Burdwan. (C.O. No. 1226-I.R./IR/10L-16 65, dated 27th March 1965). (VIII-69/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, M.A.LL.B.
Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act over a dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykay Nagar, district Burdwan and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykay Nagar, district Burdwan. The issue in the order of reference has been framed as follows:

Whether the termination of employment of Shri Bachan Singh is justified? To what relief, if any, is he entitled?

The parties to this reference submitted their cases in their written statements. Today was fixed for hearing. When the case is taken up for hearing, the parties discuss with each other and submit that they have amicably settled the dispute. They file a joint petition of compromise stating that an award may be passed on the basis of the terms mentioned therein. Hearing the parties I am satisfied that the compromise is voluntary, reasonable and legal. An award is accordingly passed in terms of the joint petition of the parties which shall form part hereof as Annexure 'X'.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
8-11-65.

ANNEXURE 'X'

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL.

In the matter of an industrial dispute

Between

Messrs. Aluminium Corporation of India Ltd.

And

Their workmen represented by the Aluminiu Mazdoor Union (Vide G.O. No. 1226-IR, date 27th March 1965).

Joint petition of the parties—

Most respectfully sheweth:

That the parties have settled the dispute a follows:—

(a) That the company will pay to Shri Bacha Singh Rs. 361 (Rupees three hundre and sixty-one) only as ex-gratia pay ment in addition to Rs. 611 already pai by the company and received by Sh Bachan Singh.

(b) That the amount of payment of Rs. 36 will be made by 13th November 1965.

(c) That the ex-gratia payment is withou creating any precedent in any other case

(d) That with this payment the dispute finally settled without any claim wha soever against the company.

In the circumstances it is prayed that the learne Tribunal may be pleased to dispose of the referenc accordingly and for this act of kindness your peti tioners as in duty bound shall ever pray.

For the Aluminium Mazdoor Union:
Patit Paban Pathak,

Authorised representative.

Witness:

Kalicharan Banerjee.

For the Aluminium Corporatio of India Ltd.
D. Prokash, 8-11-65.

Authorised representative

Witness:

P. D. Gupta.

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal.
8-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

5122-I.R./KW/IR/13L-32/64. — 20th mber 1965.—Whereas under the Government est Bengal, Labour Department, order No. I.R./IR/13L-32/64, dated the 19th March the industrial dispute between Messrs. Lal-Roy and Co. (P) Ltd., 7 and 7/1 Grant Lane, tta-12 and their workmen represented by the and Workers' Union, 16/17 College Street, tta-12, regarding the issue mentioned in the order being a matter specified in the third dule to the Industrial Disputes Act, 1947 (XIV 947), was referred for adjudication to the Third strial Tribunal;

nd whereas the said Third Industrial Tribunal submitted to the State Government its award ne said industrial dispute;

ow, therefore, in pursuance of the provisions of on 17 of the Industrial Disputes Act, 1947 V of 1947), the Governor is pleased hereby to ish the said award as shown in the annexure to.

ANNEXURE

ne matter of an industrial dispute between Messrs. Lalchand Roy & Co. (P) Ltd., 7 and 7/1 Grant Lane, Calcutta-12, and their workmen represented by the Lalchand Workers' Union, 16/17 College Street, Calcutta-12, referred under C.O. No. 1132-I.R./IR/13L-32/64, dated the 19th March 1965. (case No. VIII-59/65.)

'ORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri J. N. MANDAL, Judge.

Appearances:

ent for the Company—Shri C. L. Ganguli, Advocate.

nt for the Union—Shri Niren Das Gupta, Secretary.

order No. 1132-I.R./IR/13L-32/64, dated March 1965, the Government of West Bengal, le Labour Department, referred under section the Industrial Disputes Act, 1947, the Indus- dispute between Messrs. Lalchand Roy & (P) Ltd., 7 and 7/1 Grant Lane, Calcutta-12, their workmen represented by the Lalchand rkers' Union, 16/17 College Street, Calcutta-12, arding the matters specified in the schedule, to Third Industrial Tribunal, constituted under tion 7A of the Industrial Disputes Act, 1947, by ification No. 808-I.R./IR/3A-2/57, dated the March 1957, for adjudication.

overnment of West Bengal, in their Labour partment, made the present reference under sec- 10 of the Industrial Disputes Act, for adjudi- on of an industrial dispute existing between ssrs. Lalchand Roy & Co. (P) Ltd., 7 and 7/1. nt Lane, Calcutta-12 (hereinafter be referred to he company), and their workmen represented by Lalchand Workers' Union, 16/17 College eet, Calcutta-12 (hereinafter be referred to as union).

Issue

Profit sharing bonus for 1962-63.

The parties to the reference appeared on receiving notices from the Tribunal and they started talking about settlement of the present dispute along with some other disputes previously referred to this Tribunal for adjudication and were pending for adjudication. Some opportunities were given to them and they successfully settled the dispute and incorporated the term of settlement in a joint petition filed before this Tribunal on 2nd November 1965.

The present dispute relates to the workmen's claim for profit sharing bonus for 1962-63. The company agreed to pay every year bonus equivalent to two months' basic wages to the employees. The workmen accepted the offer. Therefore, I find the terms of settlement as quite fair and reasonable and on acceptance of the said terms, I make an award on compromise. The joint petition dated 2nd November 1965 do form part of the compromise award as annexure thereto.

Dictated and corrected by me.
J. N. MANDAL, Judge.
5-11-65.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
5-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an industrial dispute.

Between

Lalchand Roy & Co. Private Limited, 7/1 Grant Lane, Calcutta-12.

And

Their workmen, represented by Lalchand Workers' Union, 16/17 College Street, Calcutta-12.

And

In the matter of Order of Reference No. 1132/I.R./IR/13L-32/64, dated 19th March 1965.

The humble joint petition of the parties abovenamed -

Most respectfully sheweth:

That the above dispute has been amicably settled between the parties on the following terms:—

(a) that the company agreed to pay every year Bonus equivalent to two months' basic wages to the employees,

(b) that this settles the dispute between the parties under the present order of reference.

Under the circumstances, it is prayed that Your Honour may be graciously pleased to pass an award in terms of this joint petition.

And for this act of kindness your petitioners as in duty bound shall ever pray.

Anadi Das, President,
Lalchand Workers' Union.

Niren Das Gupta, Secretary,
Lalchand Workers' Union.
2-11-65.

Illegible,
Managing Director.
Lalchand Roy & Co. Private Ltd.

C. L. Ganguly, Advocate,
on behalf of the Company.
2-11-65.

J. N. MANDAL, Judge,
Third Industrial Tribunal.
5-11-65.

By order of the Governor,

S. C. MUKHERJI, Asst. Secy.

No. 5145-I.R./IR/11L-315/64.—22nd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 133-I.R./IR/11L-315/64, dated the 12th January 1965, the industrial dispute between Messrs. Hooghly Ink Co. Ltd., 10 Wallace Road, Lillooah, Howrah, (Head Office at 67/A Ballygunj Circular Road, Calcutta) and their workmen represented by (1) Hooghly Ink Mazdoor Union, 292/7 Rabindra Saranee, Calcutta-5, and (2) Hooghly Ink Co. Employees' Union, 60 Kaibartapara Lane, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hooghly Ink Co. Ltd., 10 Wallace Road, Lillooah, Howrah (Head Office at 67/A Ballygunj Circular Road, Calcutta) and their workmen represented by (1) Hooghly Ink Mazdoor Union, 292/7 Rabindra Saranee, Calcutta-5, and (2) Hooghly Ink Co. Employees' Union, 60 Kaibartapara Lane, Salkia, Howrah. (Case No. VIII-14/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company—Shri D. Basu Thakur, Office Bengal Chamber of Commerce and Industr

For the Unions—Shri Patit Paban Pathak.

AWARD

The Government of West Bengal, by o No. 133-I.R./IR/11L-315/64, dated the 12th J ary 1965, had referred the following industrial pute between Messrs. Hooghly Ink Co. Ltd., Wallace Road, Lillooah, Howrah (Head Office 67, A Ballygunj Circular Road, Calcutta) and t workmen represented by (1) Hooghly Ink Maz Union, 292/7 Rabindra Saranee, Calcutta-5 and Hooghly Ink Co. Employees' Union, 60. Kaib para Lane, Salkia, Howrah, to this Tribunal adjudication.

Issue

What should be the quantum of bonus for year 1963?

After the service of usual notice, the work represented by the two unions and also the emp er had filed their written statements. The wr statement submitted by the two unions are the s and therefore, it would be sufficient to mention of them. It is stated that the bonus on profi the year 1963 is payable in 1964, that accordin the company's showing, the company has ea huge profit to the tune of Rs. 4,43,000, that income of the workmen falls short of the li wages, and that the company had paid bonus e valent to 3¼th months' basic wages for the 1962 payable in 1963. It is further stated that unions had demanded bonus to the tune of 5 mo total wages for 1963, but the company had ref their demand, that at the time of conciliation, it agreed that the workmen would be paid months' basic wages as bonus, and that an ag ment was entered into on 17th November The union had prayed that the workmen ma granted 5 months' wages as bonus for the 1963.

The company in the written statement not dispute that advance of 2½ months' wages in terms of the agreement dated 17th No ber 1964 was made, but alleges that further ments towards the bonus will depend on the pany's having an available surplus according t Bonus Formula. It is further stated that if a per account is taken of the trading results as sh in the balance-sheet, and if the prior charge allowed by the Bonus Formula and the provi for rehabilitation are allowed, there would nothing from which the workmen could be any bonus. The company prays that as the p made by the company in the relevant year not justify the payment of any further bonus t workmen, the prayer of the workmen may rejected.

Findings

At the time of the opening of the case, Shri Pathak who had appeared for both the unions had inquired whether the provisions of the Bonus Ordinance (3 of 1965) which came into force on 29th May 1965, or the provision of the Bonus Act (Act 5 of 1965) will apply in the facts and circumstances of the present case. Shri Pathak had pointed out that the demand regarding the payment of bonus was received by the Labour Conciliation Officer on or about 7th September 1964. Shri Basu Thakur appearing for the employer had pointed out that section 33 of the Payment of Bonus Act, 1965, is quite clear on this point and had submitted that the provisions of the Bonus Act, 1965, are applicable. I agree with Shri Basu Thakur that the provisions of the Bonus Act are applicable. It has been provided, inter alia, in section 33 of the Act that where immediately before 29th May 1965, any industrial dispute regarding payment of bonus relating to any accounting year, not being an accounting year earlier than the accounting year ending on any day in the year 1962, was pending before the appropriate Government or before any Tribunal....., then the bonus shall be payable in accordance with the provisions of this Act in relation to the accounting year to which the dispute relates and in subsequent accounting year, notwithstanding that in respect of that subsequent accounting year no such dispute was pending. It is not necessary for the present purpose to refer to the explanation of section 33 of the Act. The present reference was received by this Tribunal on or about 18th January 1965 and is pending here. Therefore, as this reference is pending in this Tribunal before 29th May 1965, the provisions of the Act will be applicable and not the provisions of the Ordinance. In the end Shri Pathak has conceded that the provisions of the Bonus Act are applicable to the facts of the present case, and not the provisions of the Bonus Ordinance.

It is necessary before going into the facts to refer to certain definition mentioned in section 2 of the Act. Regarding accounting year, it has been provided, inter alia, that with regard to a company, the accounting year would be the period in respect of which any profit and loss account of the com- laid before it in an annual general meeting is made up, whether the period is a year or not. Regarding allocable surplus, it has been provided in section 2(4)(b) that it would be 60 per cent. of the available surplus. Regarding available surplus, it has been defined to mean available surplus computed under section 5 of the Act. Regarding the terms "direct taxes", it has been defined to mean any tax chargeable under the Indian Income Tax Act and other taxation law, as specified in section 2(12). Regarding the term 'employee', it has been defined to mean any person (other than an apprentice) employed on a salary or wage not exceeding Rs. 1,600 per mensem in any industry to do any skilled or unskilled, manual, supervisory, managerial, administrative, technical, or electrical work for hire or for reward, whether the terms of the employment be expressed or implied. This definition, therefore, makes it clear that in calculating the bonus to be paid to the employees, the salary paid to an employee whose salary is over Rs. 1,600 per mensem is not to be taken into account. I will have occasion again later on to refer to this definition. I shall now refer to section 4(b) which provides that the gross profits derived by an employer from an establishment in respect of any accounting year, shall be calculated in the manner specified in the second schedule. Section 5 of the Act provides that the available surplus in respect of any accounting year shall be the gross profits of that year after deduction therefrom the sums referred to in section 6. It has been provided in section 6 of the Act that the amounts by way of depreciation admissible in accordance with the provision of section 33(1) of the Indian Income Tax Act, any amount by way of development rebate or development allowance which the employer is entitled to get from its income under the Income Tax Act, any direct tax that the employer is liable to be paid for the accounting year in respect of his income, profits and gains during that year, subject to provision of section 7 and also such further sums as are specified in respect of the employer in the third schedule, are to be deducted from the gross profit as prior charges. Section 7, inter alia, provides that any direct tax payable by the employer for any accounting year shall, subject to certain provisions, be calculated at the rates applicable to the income of the employer for that year. For the present purpose, it is not necessary to refer to the provisions in sections 7(a) to 7(e) of the Act. In section 10, it has been, inter alia, laid down that subject to the provisions of sections 8 and 13, every employer shall be bound to pay to every employee in an accounting year a minimum bonus which shall be 4 per cent. of the salary or wage earned by the employee during the accounting year, or Rs. 40 whichever is higher, whether there are profits in the accounting year or not. In section 11, it has been laid down that where in respect of any accounting year the allocable surplus exceeds the amount of minimum bonus payable to the employees under section 10, the employer, shall, in lieu of such minimum bonus, be bound to pay to every employee in the accounting year, bonus which shall be amount in proportion to the salary or wage earned by the employee during the accounting year, subject to the maximum of 20 per cent. of such salary or wage.

I shall now turn to discuss the facts of the case, and would find out whether the employees are entitled to get any bonus for the year 1963 which is payable in 1964. Shri Basu Thakur appearing for the company had referred to section 23 of the Act which lays down that in a case of reference regarding the dispute as to bonus, if the balance-sheet and the profit and loss account of the employer, being a corporation or a company (other than a banking company), duly audited by the auditors qualified to be auditors of the companies under sub-section (1) of section 226 of the Companies Act, 1956, are produced, then the Tribunal is to presume the statements and particulars contained in such balance-sheet and profit and loss account to be accurate and it shall not be necessary for the company to prove the accuracy of such statements and particulars by filing of an affidavit or by any other mode. It is also provided that if the Tribunal is satisfied that the statements and particulars contained in the balance-sheet or the profit and loss account of the company are not accurate

then it may take such steps as it think necessary to find out the accuracy of such statements and particulars. Section 23, therefore, lays down the laws presumption of accuracy of the statements and particulars contained in the balance-sheet and the profit and loss account. As most of the figures appearing therein had been accepted by the unions, there is no occasion for me to take any step for the purpose of finding out whether the statements and particulars in those two documents are accurate or not. Incidentally I may point out that even before the enactment of the Ordinance and the Act, it was held by their Lordships of the Supreme Court that the amount of gross profit taken from the profit and loss account is generally accepted (A.I.R. 1959, S.C., 967=1959 (I) L.L.J., 644—Associated Cement Company Ltd., vs. Their workmen). The figures therefore appearing in these two documents will have to be accepted generally, subject to certain observations which I shall make later.

The gross profits as mentioned above, has to be calculated in accordance with section 4(b) and Second Schedule of the Act. The first item is the net profit as per the profit and loss account, and Ext. A-1 shows that the amount is Rs. 4,63,143.97 paise (vide Exts. A-1 and B). This amount is also shown in Ext. 2 which was the company's calculation submited earlier by the employer according to the Bonus Ordinance. The sum of Rs. 51,426.19 paise appears in Ext. 1 which has been submitted on behalf of the unions on 8th November 1965 which is the date of hearing. P.W. 1 who had prepared this calculation sheet on behalf of the unions, has stated that he took this figure of 51,426.19 paise from the profit and loss account and therefore he had made the calculation according to the provisions of the Ordinance. At the time of cross-examination P.W.1 Shri Kali Charan Banerjee had stated that the sum of Rs. 51 thousand odd appears in page 2 of the balance-sheet at the left hand bottom. It is written there that that amount represents the balance which is carried to the balance-sheet. It is not clear why P.W. 1 had accepted that figure to be the net profit. O.P.W. 1 Shri T. P. Dutta who is the accountant of the company has said in his evidence that the amount is not the correct net profit as per the profit and loss account as stated in Ext. 1, that this sum has to come out of the net profit of Rs. 4,63,143.97 paise and that this amount also includes the sum of Rs. 9,483.00 paise which was carried from the previous year. It would appear that there has been no cross-examination by Shri Pathak regarding this evidence. In my opinion, P.W. 1 has made a mistake in accepting the amount shown as balance carried to the balance-sheet to be the net profit and that the evidence of O.P.W. 1 that the net profit is Rs. 4,63,143.97 paise as per Exts. A-1 and B should be accepted. My finding, therefore, is that the net profit as per the profit and loss account is Rs. 4,63,143.97 paise.

Thereafter certain provisions for bonus to employees, depreciation, direct taxes including provision, if any, for the previous accounting year, and development rebate have to be added to the net profits. There was a sharp difference between the employer and the unions as to whether any provision at all have been made regarding bonus to the employees. Shri Basu Thakur has actually urged that there is no such provision regarding bonus to the employees. I shall presently discuss whether any amount in the profit and loss account can be regarded to have been set apart for payment of bonus. But I do not see that the employer can escape the liability regarding the payment of bonus by not making a provision for bonus in the profit and loss account. In my opinion, the amount available for payment of bonus can only be ascertained after the other items are ascertained, inasmuch as no distinct provision has been made in the profit and loss account or in the balance-sheet for payment of bonus to the employees in the year 1963 (Exts. A-1 and B). The next item as mentioned in the Schedule II is the provision for depreciation and this amount is 33,391.51 paise as per the profit and loss account (Ext. A-1). The next item is the provision for direct taxes. Ext. A-1 shows that the sum of Rs. 3,07,500.00 has been provided for as the provision for income tax including provision for super profits tax of Rs. 7,500 in respect of the previous year. Shri Pathak also wanted to add the figure of Rs. 13,276.50 paise which has been shown in the right-hand column of the profit and loss account. I do not agree with Shri Pathak that this sum of Rs. 13,276.50 paise should also be added back. It would appear that in 1963, the company had received the sum of Rs. 44,125.00 as the dividend from the subsidiary company, viz., Hooghly Co. (Bombay) Ltd., and that it also received the sum of Rs. 133.00 at the dividend on non-redeemable debentures of the Bengal Chamber of Commerce and Industry. I enquired from Shri Pathak as to why the dividends or the income tax payable thereon by the company should be taken into consideration for the purpose of determining the bonus payable under the Act. Shri Pathak was unable to reply to my querry and told me that he would give the reply on 12th November 1965 but Shri Pathak, however, did not appear on 12th November 1965 and did not reply to my querry. It appears to me that the dividends which the company had received in 1963 from the subsidiary company and also in respect of debentures are not amounts which can be taken into consideration for determining of the bonus payable under the Act, inasmuch as the employees did not contribute anything towards the accrual of that income. It might be that under the Indian Income Tax Act, the amounts would be regarded to be income and assessed as such by the Income Tax authorities, but so far as the Bonus Act is concerned, those amounts must be regarded to be extraneous income which cannot be taken into consideration in deciding the quantum of bonus payable under the Act. I shall, therefore, exclude that amount, viz., Rs. 13,276.50 paise which is shown to be the income tax payable in respect of the dividends. The next item in the development rebate, and the profit and loss account (Ext. A-1) shows that the amount is Rs. 500. The last item which must be added back is the bonus paid to employees in respect of the previous accounting year. There is no dispute that the employees received in 1963 the sum of Rs. 77,438.08 paise as the bonus for the year 1962 (Ext. C). This is also the evidence of P.W. 1 in cross-examination. Of course, O.P.W. 1 has tried to say that this sum had been paid by the company for the year 1963 in 1963 before the close of the financial year. This evidence, in my opinion,

not be accepted, because this sum has not been wn in the profit and loss account (Ext. A-1) also because no account book had been produced show that, in fact, that amount was paid out of bonus payable for 1963. Shri Pathak had also ted to add another sum of Rs. 1,42,980.00 which aid to be the proposed dividend under the head- "other reserves" which appears in Schedule II the Act. This amount appears in Ext. A-1 in left-hand side at page 2. It would appear from edule II (footnote 1) that the amount is to be ed back to the extent it is charged in the profit loss account. Therefore, this sum of Rs. 1,42, ,00 paise which is the dividend declared the company on 31st March 1964 has to be added. There are no other item ich can be added. The total sum is 10,24,953.56 paise. As there is no specific vision regarding bonus for employees, I take it t the amount of bonus payable must come out he total figure, less some allowable deductions per the Bonus Act. I cannot, however, accept evidence of P.W. 1 that this amount must be med to be Rs. 1,03,224.93 paise.

shall now turn to discuss the question of deduc- s from the amount which I have arrived at. items mentioned in item No. 6 of Schedule II ot appear to be relevant for the purpose of this . The first item is the amount of depreciation ch should be allowed and there is no dispute the depreciation should be allowed at Rs. 30, .00 as per section 6(a) of the Act. There is also dispute that the company is entitled to deduct sum of Rs. 500.00 as development rebate. The t item is the amount of tax which is payable. sum to be taxed is Rs. 5,86,872.00. The com- y had calculated at the rate of fifty per cent. the first two lacs, and at the rate of sixty per t. on the balance of Rs. 3,86,872.00. In Ext. t has been shown that the amount of tax pay- for the accounting year 1963 is Rs. 3,32,123.50 e. The company is liable to be taxed at the s provided in the Finance Act, 1964. As the able income exceeds 5 lacs, the rates as men- ed by the company do not appear to be correct le Schedule I, Part I, paragraph (d), Part 2, graph (d), (iii) (A) and (iii) (B). Quite pos- y, the amount of taxable income has been asses- by the Income Tax authorities at the figure of cs or less, though there is no definite evidence his behalf. O.P.W. 1 has also said that regard- income tax, the figure had been allowed at the of 50 per cent. up to 2 lacs and at the rate of er cent. on the remaining amount, and that the ulation has been made according to the Finance and the Income Tax. In view of this evidence O.P.W. 1 the amount of income tax payable ld be accepted at the figure of Rs. 3,32,123.50 e (vide Ext. B). Under Schedule III of the the company is entitled to deduct the dividends able on its preference share capital calculated he actual rate at which such dividends are pay- . The documentary and the oral evidence do show whether the dividends had been paid on preference share capital. Therefore, no amount be deducted. The company is, however, enti- to deduction at the rate of 8½ per cent. on the paid-up equity share capital as on the commence- ment of the accounting year, that is to say, on 1st January 1963. The amount of the capital had been accepted at Rs. 6,87,500.00 and the interest works out at Rs. 54,187.50 paise. The only other item as per Schedule III is the return on reserves and the interest allowed is 6 per cent. There is no dispute that the reserves amount to Rs. 8,30,210.00. There is further no dispute that the company is entitled to deduction of Rs. 49,812.60 paise.

The available surplus, or the gross profits for the year 1963 is therefore Rs. 5,57,473.96 paise (Rs. 10,24,953,56 minus Rs. 4,67,479.60). An annexure is given below mentioning the different items taken for arriving at the figure of available surplus. The allocable surplus, therefore is 60 per cent. of that amount, or Rs. 3,34,484.33 paise. The total of basic wages and/or salary and the D.A. paid in 1963 is Rs. 4,37,823.21 (Ext. B and Ext.C). It may, however, be pointed out that this figure includes salaries up to Rs. 1,600. Section 12 of the Act provides that where the salary or wage exceeds Rs. 750 per month, the bonus payable to such employee under section 10, or as the case may be, under section 11, shall be calculated as if his salary or wage were Rs. 750 per month. Shri Basu Thakur had submitted that if Rs. 750 per month is taken as the basis of calculation, the figure would be Rs. 64,800 in place of Rs. 65,235 and Rs. 42,550 in place of Rs. 68,468 (vide Ext. C). Therefore, the amount as shown would be reduced by about 29 thousand rupees or so. There would be, however, not much difference in calculating the bonus payable. It appears that the percentage of bonus would be much more than 20 per cent. (twenty per cent.) of the salary or wage. I would, therefore, allow 20 per cent. of the salary or wage as the bonus for the year 1963, less an amount, if any, actually paid for the bonus of that year. The percentage above 20 per cent. should be dealt with in the manner provided in section 15 of the Bonus Act. The amount of bonus due to the employees must be paid in terms of section 19 of the Act.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge.

16-11-65.

P. BASU,
Judge,
Sixth Industrial Tribunal
16-11-65

ANNEXURE ..

	Rs. P.
Net Profit	4,63,143,97
Add Back—	
Provision for Depreciation ..	33,391·51
Provision for Direct Tax	3,07,500·00
Development rebate	500·00
Previous bonds	77,438·08
Other reserves	1,42,930·00
	10,24,953·56
Deduct—	
Depreciation	30,856·00
Development rebate	500·00
Income Tax	3,32,123·50
Return on capital	54,187·50
Return on reserves	49,812·60
	4,67,479·60

(Rs. 10,24,953·56 minus Rs. 4,67,479·60=Rs. 5,57,473·96)

P. BASU,
Judge.

Sixth Industrial Tribunal,
16-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5187-I.R./IR/4L-33/65—the 24th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4039-I.R./IR/4L-33/65, dated the 13th September 1965, the industrial dispute between Messrs. Dhirendra Kumar Chowdhury and Sachindra Kumar Chowdhury, Owners of Bus No. WGE-1013, P.O. Swarupganj, district Nadia, and their workmen representeed by Nadia District Motor Employees' Union, P.O. Krishnagar, district Nadia, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudi ation to the Third Industrial Tribunal;

And whereas the said Third Industrial Trib has submitted to the State Government its awar the said industrial dispute;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947 (XI 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Me Dhirendra Kumar Chowdhury and Sachindra Ku Chowdhury, Owners of Bus No. WGE-1013, Swarupganj, district Nadia, and their work represented by Nadia District Motor Emplo Union, P.O. Krishnagar, district Nadia. (No. VIII-245 of 1965).

BEFORE THE THIRD INDUSTRIAL TRIBUN WEST BENGAL

Present :

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union : None.

For the Company : Shri N. K. Mukherji, Advo

AWARD

By order No. 4039-I.R./IR/4L-33/65, dated 13th September 1965, the Government of West Be in the Labour Department, referred under sectio of the Industrial Disputes Act, 1947, the indus dispute between Messrs. Dhirendra Kumar Chowd and Sachindra Kumar Chowdhury, Owners of Bus WGE-1013, P.O. Swarupganj, district Nadia, and t workmen represented by Nadia District Motor Empl es' Union, P.O. Krishnagar, district Nadia, regar the matter specified in the schedule, to the T Industrial Tribunal, constituted under section 7 the Industrial Disputes Act, 1947, by notification 808-I.R./IR/3A-2/57, dated the 11th March for adjudication.

Issue

Whether the termination of service of Shri pendra Prasad Biswas is justified ? To relief, if any, is he entitled ?

The present reference is one under section 10 of Industrial Disputes Act, 1947, made by the Gov ment of West Bengal for adjudication of an indus dispute existing between Messrs. Dhirendra K Chowdhury and Sachindra Kumar Chowdhury, O of Bus No. WGE-1013, P.O. Swarupganj, di Nadia (hereinafter be referred to as the comp and their workmen represented by Nadia D Motor Employees' Union, P.O. Krishnagar, di Nadia (hereinafter be referred to as the union).

As usual, immediately after receipt of the reference, notices were sent to the parties by registered post with acknowledgment due. They were duly served upon both the parties. The company promptly entered appearance through an Advocate but the union did not waited for the union's appearance but no step was taken by the union in spite of proper service of notice. In the circumstances, it may be presumed that the dispute under reference is longer pressed and pursued. I, therefore make a "no dispute" award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal
16-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 5175-IR/IR/8L-3/65.—23rd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1097-IR/IR/8L-3/65, dated the 15th March 1965, the industrial dispute between Messrs. Jaya Shree Textiles and Industries Ltd., Rishra, Hooghly and their workmen represented by Jay Shree Textiles Mazdoor Union, Rishra, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Jaya Shree Textile and Industries Ltd., Rishra, Hooghly, and their workmen represented by Jay Shree Textiles Mazdoor Union, Rishra, Hooghly. (Case No. VIII-54 of 1965.)

BEFORE THE SECOND INUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri AMBICA PADA BHATTACHARYA,
Judge, Second Industrial Tribunal.

By order No. 1097-IR/IR/8L-3/65, dated Calcutta, the 15th March 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Jaya Shree Textiles and Industries Ltd., Rishra, Hooghly and their workmen represented by Jay Shree Textiles Mazdoor Union, Rishra, for adjudication regarding the only issue mentioned in the order of reference.

Issue

Is the dismissal of Shri Aloke Sethi justified ? To what relief, if any, is he entitled ?

Findings

This is a reference under section 10 of the Industrial Disputes Act. After receipt of the reference and issue of notices to the employer and the workmen written statements were filed by the employer as well as the union on behalf of the workmen. The case was fixed for hearing on 10th November 1965 and on that day a joint petition of compromise was filed wherein the dispute had been settled. It was agreed that the company would pay a sum of Rs. 1,500; out of which Rs. 1,300 would be paid to the workman concerned and the balance would go towards payment of cost in full and final settlement of the claim of reinstatement and compensation. The payment will be made by 18th of November 1965. The joint petition is signed by Shri Patit Paban Pathak and Jadu Gopal Sen on behalf of the union and Shri D. Ghatak for the company. The terms are fair and acceptable. An award is accordingly made in terms of the petition of compromise which is made annexure to the award

Dictated and corrected by me

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
15-11-65.

ANNEXURE

BEFORE SHRI A. P. BHATTACHARJYA, Judge,
Second Industrial Tribunal.

In the matter of an Industrial Dispute

Between

Messrs. Jaysri Textiles and Industries Ltd.

And

Their workmen, represented by Jaysri Textiles Mazdur Union (Vide Government order No. 1097-IR/IR/8L-3/65 of 15th March 1965).

The joint petition of the parties—

Most respectfully sheweth :

That the parties to the reference have settled the disputes out of Court.

The terms of settlement are as under :

1. That Shri Alok Sethi, the workman concerned expects to secure a better job elsewhere and as such he is no further interested in re-employment in this company and does not press for reinstatement.

2. That the company will pay a sum of Rs. 1,500 (Rupees one thousand five hundred only) out of which Rs. 1,300 will be paid to the workman Shri Alok Sethi and the balance Rs. 200 will be paid as costs in full and final settlement of his claim of reinstatement and compensation for his unemployment.

3. That Shri Sethi will also be entitled to his other legal dues, if any.

4. That the payment as above will be made by 18th November 1965 in the office of the of the factory of the employer.

In the circumstances, the parties pray that Your Honour will accept the said settlement and pass an award in terms thereof treating this petition as part of the award.

And for this act of kindness, the parties as in duty bound shall ever pray.

D.Ghatak,

Jayshree Texitles and Industries Ltd.
10-11-65.

Jadu Gopal Sen.

Patit Paban Ghatak,

for Jayshree Textiles Mazdur Union.
10-11-65.

A. P. BHATTACHARYA, Judge,

Second Industrial Tribunal.
15-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 5256-I.R./IR/10L-149(A)/64.—30th November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said industrial aribunal Shri Sitaram Bajaj, a workman of Messrs. Ganga Tin Factory, 5 Raja Rajkishan Street, Calcutta-6, one of the companies involved in the said disputes of the said company, made a complaint in writing to the said industrial tribunal against the said company alleging that the said company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Sitaram Bajaj of P58 Raja Nabakrishna Street, Calcutta-5, against Messrs. Ganga Tin Factory of 5 Raja Rajkishan Street, Calcutta-6. (Case No. 56 of 1965 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri S. K. RAY,
Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Sitaram Bajaj, a workman of the company O.P., Messrs. Ganga Tin Factory, complaining of his alleged dismissal without any charge-sheet or enquiry in June 1963, during the pendency of the adjudication proceedings of another dispute between the company and its workmen, referred to this tribunal by G.O. No. 3537-I.R., dated 6th August 1962, and in contravention of the relevant provisions of section 33, Industrial Disputes Act and claiming reinstatement to service with full back wages. The company O.P. appeared in response to the notice of the application served upon it and filed its written statement raising some preliminary objection

gainst the maintainability of the workman's appli-
ation on the ground that the Official Receiver,
igh Court, Calcutta, had taken over charge of the
ompany under orders of the High Court and as
uch, the present application was not maintainable
ithout making the Official Receiver a party.

The case was fixed for 22nd October 1965 for
earing of the preliminary objection. On that date,
he applicant prayed for an adjournment and the
ase was adjourned to 18th November 1965 for
earing. On 18th November 1965, neither party
ppeared and no step was taken by any of them.
he case was then ordered to be put up on 20th
lovember 1965, for final orders pending taking of
ecessary steps by the parties, if any. On 20th
lovember 1965, again both parties were absent
ithout taking any step.

It is clear from the absence of both parties on
vo successive dates of hearing 18th November
965 and 20th November 1965, that they have
ased to take any interest in the present proceeding
nd have given up the dispute arising out of the
orkman's application and the absence of the
orkman particularly indicates that he is no longer
nterested in prosecuting the case for adjudication
f the dispute. In these circumstances, the case is
o be disposed of by a "no-dispute" award on the
round that the parties have ceased to prosecute the
ase for adjudication.

In the result, I make a "no-dispute" award in
he case.

S. K. RAY, Judge,

Seventh Industrial Tribunal.
22-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6304-I.R./IR/11L-120/64.—2nd December
965.—Whereas under the Government of West
engal, Labour Department, order No. 1625-I.R./
R/11L-120/64, dated the 4th May 1965, the indus-
ial dispute between Messrs. Skoda (India) Private
td., P-38 Mission Row Extension, Calcutta-13,
nd their workmen represented by Skoda (India)
mployees' Union, 16/17 College Street, Room
o. 51 (Top Floor), Calcutta-12, regarding the
atter mentioned in the said order being a matter
pecified in the third schedule to the Industrial
isputes Act, 1947 (XIV of 1947), was referred for
djudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal
as submitted to the State Government its award on
he said industrial dispute;

Now, therefore, in pursuance of the provisions of
ection 17 of the Industrial Disputes Act, 1947
XIV of 1947), the Governor is pleased hereby to
ublish the said award as shown in the annexure
ereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Skoda (India) Pvt. Ltd., P-38 Mission Row Extension, Calcutta-13 and their workmen represented by Skoda (India) Employees' Union, 16/17 College Street, Room No. 51 (top floor), Calcutta-12. (Case No. VIII-109/65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company—Shri K. P. Mukherjee, Counsel, with Shri J. D. Mukherjee, Advocate.

For the Union—Shri N. R. Ray, Advocate.

AWARD

The Government of West Bengal, by order No. 1625-I.R./IR/11L-120/64, dated the 4th May 1965, had referred the following industrial dispute between Messrs. Skoda (India) Pvt. Ltd., and their workmen, represented by Skoda (India) Employees' Union, to this tribunal for adjudication.

Issue

Whether the refusal to re-employ the retrenched workman Shri A.R.V. Nathan in Durgapur Site Office of the company is justified? What relief, if any, is he entitled to?

After the service of usual notice, the company had filed the written statement at first as directed and thereafter the union had filed the written statement on behalf of the workman. In the written statement filed by the company, a preliminary objection was raised to the effect that there is really no dispute under the provisions of the Industrial Disputes Act, inasmuch as there is no cause of action to re-employ Shri Nathan in Durgapur Site Office of the company, and that the alleged dispute, if any, is not an industrial dispute within the meaning of the Industrial Disputes Act. It is not necessary to refer to this objection by the company because the counseal Shri Mukherjee had abandoned the preliminary objection when Shri N. Ray for the workman was arguing. It is also stated in the written statement of the company that Shri Nathan was employed by the letter, dated 12th June 1962, that Shri Nathan had accepted the terms and conditions of service, as will appear from the endorsement, dated 15th June 1962 and that Shri Nathan was employed at the Calcutta Office at P-38 Mission Row Extension, Calcutta-13. It is further stated that as the entire stock of tractors was disposed of and as due to import restrictions further tractors were not available for assembly and/or sale, the company found that 10 employees of the Calcutta Office were surplus to its requirements, and therefore, the company by notice, dated 28th November 1963, had retrenched 10 employees including Shri Nathan who was working as a stenographer with effect from 30th November 1963 on the principle of "last come first go". Regarding this retrenchment, there was

a conciliation proceeding and in course of the conciliation proceeding, the company as a gesture of goodwill suggested that it would consider temporary re-employment either of Shri Nathan or of Shri Chatterjee who was another stenographer, as certain machineries for Coal Washery Project were expected to arrive in course of two or three months, and as there might be some scope at the Durgapur Site Office of the company for employment of one of the two stenographers. In fact, however, the machineries were not received during the expected period of two or three months, and up to the middle of January 1965 only 75 per cent. of the machinery had arrived. At the Durgapur Site Office, there was already a stenographer named Shri Adhikari. In the circumstances, the company could not possibly give temporary employment to Shri Nathan. The company by its letter, dated 24th February 1964, to the Conciliation Officer, had stated, inter alia, that without prejudice to its rights and contentions and with a view to promoting amicable settlement to the dispute, it was prepared to offer temporary employment to one of the two retrenched stenographers at the Durgapur Site Office within a probable period of two or three months, when the machineries and equipments of the Coal Washery Project were expected to arrive, and that it was further prepared to make ex-gratia payment to the two remaining retrenched employees, viz., Shri Bhattacharjee, junior accounts clerk and Shri Chatterjee, stenographer, over and above their legal dues. Subsequently, on 15th April 1964 the Assistant Secretary, Labour Department, Government of West Bengal, wrote a letter to the Secretary of the union stating that the question of giving employment to two stenographers was depended upon any vacancy that might arise at Calcutta and Durgapur Site Office. Subsequently, in May 1964 both Shri Chatterjee and Shri Nathan had accepted full payments in full and final settlement of their claims against the company. Lastly, it is said that as the machineries did not arrive within the period stipulated, Shri Nathan has no right of re-employment at the Durgapur Site Office. The company, therefore, prays that it might be found that Shri Nathan is not entitled to any relief.

In the written statement, the union had alleged that Shri Nathan was not employed only to work at the Calcutta Office of the company and for bona fide reason could be transferred to the other branches of the Site Office of the company, that there were no circumstances calling for retrenchment of the workmen and the retrenchment of 10 workmen is illegal, invalid and unjustified and that Shri Adhikari working as stenographer at the Durgapur Site Office was the junior most in that category. The union does not dispute that there was a conciliation proceeding after the company's notice, dated 28th November 1963, but alleges that there was categorical assurance given by the company that Shri Nathan would be given employment at the Durgapur Site Office within a period of three to four months, and that Shri Nathan was the senior stenographer and not Shri Chatterjee. The union also denies that there was any stipulation that Shri Nathan would be taken in employment at the Durgapur Site Office only when the machineries for the Coal Washery Projects would be available. It, further states that most of the machineries required for Coal Washery Projects had arrived, that the workmen did not accept the terms as laid down in the letter, dated 24th February 1964 and that the letter of the Assistant Secretary, dated 15th April 1964 quite categorically states that the company agreed to give temporary employment to Shri Nathan at the Durgapur Site Office within a period of 3 or 4 months. Shri Nathan also accepted the payment on the basis of the agreed terms that he would be given temporary employment at the Durgapur Site Office. Lastly, it is stated that the refusal of the company to give re-employment to Shri Nathan at the Durgapur Site Office within the period of three or four months from February 1964 (the expression February 1963 in paragraph 10 of the written statement appears to be typing mistake), is unjust, unfair and mala fide. As Shri Nathan was a member of the executive committee of the union and had actively participated in the matters relating to the organisation of the union, the act of the company in refusing to re-employ him is an act of victimisation. It has therefore been prayed that the company may be directed to employ Shri Nathan at the Durgapur Site Office and to pay him all wages for the period from the date of his non-employment by way of compensation.

Findings

It has not been disputed that Shri Nathan was employed as a stenographer at the Calcutta Office of the company on 12th June 1962 and that he was confirmed on 15th September 1962 (Exts. 1 and 2 on admission and Ext. A). It is further not disputed that the company had issued the retrenchment notice (Ext. B on admission), dated 28th November 1963, retrenching 10 workmen including Shri Nathan with effect from 30th November 1963 and that over this retrenchment of 10 employees of the Calcutta Office, there had been conciliation proceeding. The union had written the letter, dated 30th November 1963 (Ext. 5 on admission) to the Labour Commissioner, Government of West Bengal, complaining about the wrongful and illegal retrenchment of the workmen by the notice, dated 28th November 1963. Thereafter, the Deputy Labour Commissioner had written the letter, dated 17th December 1963, to the employer and that letter was replied to on behalf of the employer by the letter, dated 7th January 1964 (Ext. D on admission). In that letter, it was pointed out that the company is not engaged in any manufacturing business but merely undertakes the supply of industrial plants imported from Czechoslovakia as well as the assembly and servicing of tractors which is confined to the Calcutta area only. It was also pointed out that due to import restrictions, it has not been possible for the company to secure any licence for the year commencing April 1963 and whatever stock of tractors had been left with the company had been gradually disposed of during the period from April to November 1963. It is also stated that as since the entire stock of tractors had been disposed of and no further tractors were available for assembly and/or sale due to import restrictions, the management had no option but to retrench 10 of the employees who had been rendered surplus to the requirement of the company. As

there was no further stock of tractors, the work of the Calcutta Branch office has been considerably reduced. The company had complied with the provisions of section 25F of the Industrial Disputes Act and rule 77 of the West Bengal Industrial Disputes Rules, 1958, and six of the ten retrenched employees had already accepted their dues and had no further dispute regarding the retrenchment. Lastly, it is alleged that the company has no knowledge either regarding the formation of the union or regarding the union activities of Shri Nathan and others. It appears to me that the company by that letter, Ext. D, had made its position absolutely clear. At this stage I would point out that I do not accept the contention of Shri Ray appearing for the workman that the question of legality or otherwise of the alleged retrenchment can be gone into in this case, if not mainly at least incidentally. The subject-matter of reference is the alleged refusal of employment of the retrenched workman Shri Nathan. Therefore, the facts had to be accepted that there had been retrenchment and the only question which has been referred to for adjudication is whether one of the retrenched workmen, viz., Shri Nathan is entitled to be re-employed in the Durgapur Site Office. It is admitted that Shri Nathan had accepted all his dues sometime in May 1964. Shri Ray, however, contended that Shri Nathan had accepted all his dues consequent on his retrenchment in view of the assurance given by the company that Shri Nathan would be re-employed at the Durgapur Site Office. In fact, Shri Ray had placed the case a little higher and had submitted that actually the payment of dues was accepted by Shri Nathan on condition of re-employment at the Durgapur Site Office after three or four months. I pointed out to the learned Advocate Shri Ray that in the written statemment itself of the union, there is no allegation that it was on condition of re-employment at the Durgapur Site Office that Shri Nathan had accepted all the dues from the company in May 1964. I shall presently refer to the other evidence. But at this stage I would only point out that even according to the evidence of P.W. 2 Shri Nathan, he had received the payment in May 1964 after receipt of the assurance as per the Branch Manager's letter that he shall be employed at the Durgapur Site Office. Therefore, both according to the written statement and according to the evidence of the concerned workman, Shri Nathan had accepted the sum due on some assurance that he would be re-employed at the Durgapur Site Office. It appears to me that in view of the acceptance of the money by Shri Nathan consequent on his retrenchment and also in view of the scope of reference, this tribunal cannot decide whether the retrenchment itself was legal and justified. I therefore decline to enter into that question and I shall proceed on the basis that the alleged dispute over the retrenchment of Shri Nathan and other employees of the Calcutta Office does not arise for consideration in the present case.

The next letter of the company is dated 24th February 1964 (Ext. E on admission). After referring to the earlier letter, dated 7th January 1964 and after referring to other matters, it has been stated that the company, without prejudice to the rights and contentions raised in that letter and with a view to promoting an amicable settlement of the dispute, is prepared to offer temporary re-employment to one of the two stenographers at the Durgapur Site Office within a probable period of three to four months when the machinery equipments for the Coal Washery Project were expected to arrive. Therefore, according to the company, the expected time of arrival was about the end of June 1964.

The next letter is the letter of the Assistant Secretary, Labour Department, Government of West Bengal. As considerable reliance has been placed on this letter by Shri Ray, it is necessary to quote portion of this letter; it has been stated—

> "It appears that the above employees were working in the Calcutta Branch Office of the company. The main business of this branch office related to import of tractors and spare parts and their sales and service. Due to restriction on import of tractors the business position of the Calcutta Branch of the company was adversely affected and the company had to retrench these employees for want of work
>
> It is also agreed to give temporary employment to Shri Nathan at Durgapur Site Office within a period of three or four months.
>
> In view of the above facts Government do not think the cases fit for intervention."

I do not see how it can be said that this letter, Ext. 3, dated 15th April 1964, is an assurance by the company to re-employ Shri Nathan at the Durgapur Site Office. This at best shows that the company hoped to give re-employment to Shri Nathan after three or four months after the expected arrival of the machineries for the Coal Washery Project. Of course, the evidence of O.P.W. 1 who is the Branch Manager, shows that Shri Nathan is senior to Shri P. C. Chatterjee and therefore, normally in case of re-employment Shri Nathan would have the prior claim. The question now is whether any occasion for re-employment at all arose. It would appear from the evidence of O.P.W. 1 that some machineries did arrive but sufficient quantities of machineries did not arrive. There has been no cross-examination on this point of O.P.W. 1. Even apart from the evidence of O.P.W. 1, it would appear from paragraph 8 of the written statement of the workmen that it has been stated that most of the machineries required for Coal Washery Project had arrived. It appears to me that sufficient quantities of machineries were not received during this period of three or four months and as a result, there was no sufficient additional work justifying the appointment of another stenographer at the Durgapur Site Office. Ext. F (on admission) is another letter, dated 17th November 1964. In that letter also, it has been stated by the company that although some machinery and equipment had started arriving at Durgapur, it did not entail sufficient work so as to warrant appointment of a wholetime stenographer, and in fact, additional work, if any, was being taken care of by the stenographer already working there. The company, therefore, regretted its inability to re-employ Shri Nathan. The point

is also made clear in the other letter, dated 11th November 1964 (Ext. G on admission). My attention has been drawn to the letter of the company, dated 2nd May 1964 (Ext. 4), in which the company has stated to Shri Nathan that he would be given temporary employment at the Durgapur Site Office within a period of two or three months. In the letter, Ext. 6, dated 10th July 1964, the Secretary of the union states after referring to the letter of the Government, dated 15th April 1964, that the union had accepted the letter, dated 15th April 1964, by the letter, dated 28th April 1964 and that it was made clear that the company would re-employ Shri Nathan at Durgapur Site Office within the period of three or four months. It is further stated that the consignment for Durgapur Coal Washery had already arrived at Calcutta and the clearance work had started. This letter is signed by P.W. 1 Shri Bhattacherjee. But in his evidence he does not say that sufficient quantities of machineries had already arrived in June/July 1964. Ext. 7 is another letter by the union but as one of the sheets has not been filed before this tribunal, it is not possible to refer to this document. There is also the reference to the assurance of the company in the letter, dated 27th December 1964, Ext. 8. The only other letter is Ext. 9, dated 26th February 1965. It has been stated, inter alia, in that letter that the management had agreed to employ Shri Nathan at the Durgapur Site Office within the period of three or four months and reference has been made to the letter, dated 24th February 1964. These are all the documentary and oral evidence which had been produced before me and on a consideration of the entire oral and documentary evidence, it appears to me that the company did really offer to re-employ Shri Nathan who had been retrenched, at the Durgapur Site Office provided there was sufficient additional work consequent on the expected arrival of sufficient quantities of machineries in course of three or four months. Shri Mukherjee appearing for the company had submitted that there was really no contract for re-employment of Shri Nathan at the Durgapur Site Office and therefore Shri Nathan has no right to re-employment. I am unable to accept this submission made by the learned Counsel. It appears to me that the right to re-employment is more a statutory right than a contractual right, and therefore, the mere fact that the offer of the company by its letter, dated 24th February 1964, was not specifically accepted by either the workman concerned or the union of the workmen, would not show that Shri Nathan has no right to re-employment. That right, as I have stated, is really his statutory right as provided in the Industrial Disputes Act. In my opinion, however, Shri Nathan cannot be re-employed at the Durgapur Site Office unless of course there is sufficient work for him there. Shri Ray appearing for the workmen submitted that in the letter of the Assistant Secretary, dated 15th April 1964, there is no reference to the expected arrival of sufficient quantities of machineries at the Durgapur Site Office. As I have said earlier that, that letter, dated 15th April 1964, was written by the Assistant Secretary after discussion with the employers' representatives and the representatives of the union and after certain correspondences. Therefore, the mere omission regarding the expected arrival of some machineries in that letter, Ext. 3, is not sufficient for the purpose of concluding that the company undertook to re-employ Shri Nathan at the Durgapur Site Office after 3 or 4 months from 24th February 1964. I may also mention here that Shri Nathan has already got an employment elsewhere (vide the evidence of P.W. 2). This fact by itself is not sufficient for the purpose of refusing the claim of Shri Nathan to re-employment. This is a circumstance which must be taken into consideration along with other facts and circumstances. In my opinion, it is absolutely clear that the employer undertook to re-employ Shri Nathan in accordance with industrial law on the expected arrival of the machineries of the Coal Washery Project at Durgapur and that as the expectation was not entirely fulfilled there was no additional work in justifying the employment of an additional stenographer at the Durgapur Site Office.

The company is therefore justified in refusing to re-employ Shri Nathan at the Durgapur Site Office. In view of my finding that the refusal to re-employ Shri Nathan at the Durgapur Site Office is not unjustified, and Shri Nathan is not entitled to get any relief.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.
23-11-65.

P. BASU, Judge,
Sixth Industrial Tribunal.
23-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6285-I.R./IR/11L-185(A)/63.—1st December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4086-I.R./IR/11L-185(A)/63, dated the 17th September 1965, the industrial dispute between Messrs. Titaghur Paper Mill Co. Ltd., No. 2, P. O. Kankinara, 24-Parganas and their workmen represented by National Union of Titaghur Paper Mills Workers, P. O. Kankinara, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947, (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute between Messrs. Titaghur Paper Mill Co. Ltd., No. 2, P.O. Kankinara, 24-Parganas and their workmen represented by National Union of Titaghur Paper Mills Workers, P.O. Kankinara, 24-Parganas....(G.O. No. 4086-I.R., dated 17th September 1965.), (VIII 253/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, M.A. LL.B.,
Judge, Fourth Industrial Tribunal.

'he Government of West Bengal, by its Labour partment, order No. 4086-I.R./IR/11L-185(A)/ dated the 17th Septemmber 1965, transferred present industrial dispute to this Tribunal. The ies are Messrs. Titaghur Paper Mill Co. Ltd., 2, P.O. Kankinara, 24-Parganas and their work- represented by National Union of Titaghur er Mills Workers, P.O. Kankinara, 24-Parganas. issue for decision is as follows:

Whether the dismissal of Shri Joydeb Mondal is ified?

) what relief, if any, is he entitled?

fter service of due notices the parties appeared submitted their written statements. Yesterday hearing of the case commenced. Today the ies to the dispute appear before me and file a petition of compromise and submit that the ute has been amicably settled between and that an award may be given terms of the petition filed. I have d both the sides and I am satisfied that settlement arrived at by the parties is voluntreasonable and legal. As prayed for by the es, I pass an award according to the terms of oint petition filed today which shall form part of as Annexure 'A'.

ctated and corrected by me.
R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
20-11-65.

By—M. Saha, Advocate for the Union

By—P. C. Ghosh for the Company.

EFORE THE FOURTH INDUSTRIAL RIBUNAL, WEST BENGAL, CALCUTTA

e matter of an industrial dispute

Between

rs. Titaghur Paper Mill Co. Ltd. No. 2,

And

workmen

The humble petition of the union and the company.

Most respectfully sheweth:

That the parties have settled the dispute on the following terms and the case may be disposed of and an award given making this petition as part of the award.

Terms

(a) That the workman concern Shri Joydev Mondal has submitted his resignation to the company with effect from the date of dismissal, namely, 5th October, 1963, and the union and the said workman do not want to proceed further at this stage and drop the same.

(b) That the union and the workman Shri Joydev Mondal shall have no other claim whatsoever against the company.

And your petitioner as in duty bound shall ever pray.

For the Company	For the Union
A. P. Sen,	Basanta Kr. Ghosh,
Dy. Chief Personnel Officer.	Treasurer of Union.
20-11-65.	Joydeb Kr. Mondal.

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 5164-I.R./I.R./4L-13/65.—22nd November 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3997-I.R./I.R./4L/13/65, dated the 9th September 1965, the industrial dispute between Messrs. Jamair Co. (P) Ltd., 42 Chowringhee Road, Calcutta-16 and their workmen represented by the Jamair Employees' Union, 7 N. G. Basak Road, Dum Dum, Calcutta-28, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal ;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Jamair Co. (P) Ltd., 42 Chowringhee Road, Calcutta-16 and their workmen represented by the Jamair Employees' Union, 7 N. G. Basak Road, Dum Dum, Calcutta-28. (case no. VIII-237 of 1965).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

SHRI J. N. MANDAL, Judge,

Third Industrial Tribunal.

AWARD

By order No. 3997/I.R./I.R./4L/13/65, dated the 9th September 1965, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Jamair Co. (P) Ltd., 42 Chowringhee Road, Calcutta-16 and their workmen represented by the Jamair Employees' Union, 7 N. G. Basak Road, Dum Dum, Calcutta-28, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-I.R./I.R./3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Is the refusal of work to Shri Sitaram justified ? To what relief, if any, is he entitled ?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Jamair Co. (P) Ltd., 42 Chowringhee Road, Calcutta-16 (hereainafter be referred to as the company) and their workmen represented by the Jamair Employees' Union, 7 N. G. Basak Road, Dum Dum, Calcutta-28 (hereinafter be referred to as the union).

Immediately after service of notices upon the parties they entered appearences and started negotiations for amicable settlement of the dispute relating to refusal of employment to Shri Sitaram.

I am glad to record that both parties have successfully settled the dispute, and presented a joint petition before this Tribunal on 15th November 1965 incorporating therein the terms of settlement. The company has agreed to give employment to Shri Sitaram with effect from 15th November 1965. Both parties also agreed that the period of non-attendance will be treated as leave without pay. I find the aforesaid terms as fair and reasonable, so I accept them and make an award on compromise. The joint petition filed on 15th October 1965 do form a part of the compromise award as annexure thereto.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
16-11-65.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

In the matter of an industrial dispute

Between

Messrs. Jamair Co. Private Limited, 6 Little Russel Street, Calcutta-16

And

Their workmen, represented by the Jamair Employees Union, 7 N. G. Basak Road, Calcutta-28. Vide Order of Reference No. 3997-I.R./I. R./4L-13/65 dated 9th September 1965.

The humble petition of Jamair Company Private Ltd. and their workmen represented by Jamair Employees Union, most respectfully sheweth :

That in the above matter the parties concerned have come to an amicable settlement and have agreed as follows:—

(1) That Shri Sitaram will be permitted to resume his duties with effect from 15th November 1965.

(2) That the period of non-attendance from 17th November 1964 to 14th November 1965 will be treated as leave without pay.

Under the circumstances stated above, both parties humbly pray that Your Honour may be pleased to accept this agreement and pass a award that there is no dispute requiring adjudication and/or pass any other order deemed fit.

For and on behalf of Jamair Employees' Union.	For and on behalf of Jamair Co., Private Limited.
Attar Singh,	H. V. Bequadros,
Secretary of the Union.	General Manager.

P. N. Mukherji.
15-11-65.

J. N. MANDAL,
Judge,
Third Industrial Tribunal.
16-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5165-I.R./IR/10L-85(A)/64.—22nd November 965.—Whereas under the Government of West Bengal, abour Department, order No. 5365-I.R./IR/11L-85(A)/ 4, dated the 10th October 1964, the industrial dispute etween Messrs. Das Zimmermann Private Limited, Taratolla Road, Calcutta-53 and their workmen represented by the West Bengal Engineering Workers' Union, 48 Dharamtalla Street, Calcutta-13, regarding he issue mentioned in the said order being a matter pecified in the second schedule to the Industrial Disutes Act, 1947 (XIV of 1947), was referred for adjudicaion to the Second Industrial Tribunal ;

And whereas the said Second Industrial Tribunal as submitted to the State Government its award on he said industrial dispute ;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 (XIV of 947), the Governor is pleased hereby to publish the aid award as shown in the annexure hereto.

ANNEXURE

n the matter of an industrial dispute between Messrs. Das Zimmermann Private Limited, Taratalla Road, Calcutta-53 and their workmen represented by the West Bengal Engineering Workers' Union, 48 Dharamtalla Street, Calcutta-13. (Case No. VIII-311 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

Government of West Bengal, Labour Department r its order No. 5365-I.R./IR/11L-85(A)/64, dated Calta, the 10th October 1964, referred an industrial spute between Messrs. Das Zimmermann Private mited and their workmen represented by the West ngal Engineering Workers' Union for adjudication garding the only issue contained in the order of erence.

Issue

Whether the termination of services of the following rkmen is justified ? To what relief, if any, are they itled ?

Names of Workmen :

1. Shri Saukhi Ram
2. Shri Bundel Ram
3. Shri Jogeswar Ram
4. Shri Laturam
5. Shri Guneswar Jha
6. Shri Sundar Jha
7. Shri Mohabir Jha
8. Shri Jata Sankar Jha
9. Shri Tula Kanta Jha
10. Shri Jitendra Jha
11. Shri Gangadhar Jha

This is a reference under section 10 of the Industrial Disputes Act. The workmen are represented by the West Bengal Engineering Workers' Union. Termination of service of 11 workmen had been referred to the Tribunal under this reference. On the day of hearing union submitted that they press the case of three workmen only, namely, serial No. 1. Saukhi Ram, No. 2. Bundel Ram and No. 4. Laluram, wrongly described in the reference as Laturam. The other eight workmen are accordingly out of the picture. The union submitted written statement wherein they alleged that the services of the three workmen in question were terminated by a notice with effect from 3rd of February 1964. The termination of service had been called in question by the union as wrongful and act of victimisation on the part of the company. The workmen joined service on 19th March 1963 but their E.S.I. cards show the date of appointment as 5th August 1963. On 7th October 1963 the workmen were refused work and on 7th December 1963 they were asked to work under another company.

The company filed their written statement wherein they contended that the workermen were appointed on 5th August 1963 and they were never refused employment up to the date of termination of their service on 3rd February 1964. The main business of the company is manufacturing of blue printing machine. It also undertakes manufacture of cabinet under orders from Samuel Osborn (P) Ltd. The eleven workmen were appointed against those temporary orders for cabinet making. As there was no contract for drawing cabinet from the month of February 1964 the company had no other alternative but to terminate the services of the eleven workmen in question. Eight workmen settled their disputes with the company. This is an admitted fact. Regarding three workmen in question it is contended that they also settled their disputes with the company.

Appearances of the parties are as follows :—

For the Company—Shri Robin Majumder, Advocate.

For the Union—Shri Subodh Banerjee.

Decision

We are considering the case of three workmen only because the union does not press the case in respect of the other eight workmen. First of all let us consider whether the three workmen settled their disputes. Exts. B, B(1) and B(2) are three receipts purported to

have been authenticated by the workmen. They are written in English. Saukhiram alone gave evidence before the Tribunal. He denied that he settled the dispute. The receipt which purports to bear his thumb inpression is Ext. B(2). It was not read over or explained to the workmen in the language he understood. At least there is no evidence to that effect. That being so, it must be held that Saukhiram did not settle his dispute. I am reluctant to rely upon the voucher Ext. B(2).

The position is otherwise in respect of other two workmen namely, Laluram and Bundelram. They signed the receipts Exts. B and B(1). They are not examined before the Tribunal to deny the documents Exts. B and B(1) which go to show that they accepted wages for seven days in full and final settlement of all their dues and claim. In the absence of their evidence before the Tribunal it should be held that they had settled their disputes by accepting the payment. In any event they are not entitled to any relief in this reference. Now I will turn to the evidence bearing upon the question of termination of service.

The services of the three workmen had been terminated admittedly by a notice Ext.1(i), dated 1st February 1964. Ext.1(i) is in respect of Saukhi Ram. The other two workmen did not appear before the Tribunal. The notice simply states that the company do not require the services of the workmen on and from 3rd February 1964. It was further stated that he was purely a temporary cooly. Seven days pay in lieu of notice had been tendered. Similar notice was issued to other two workmen. The case of the company is that the coolies were appointed in the Cabinet Department which is not regular business of the company. It is the evidence of O.P.W.1, Shri Sunil Kumar Das that regular work undertaken by the company is manufacture of blue printing machines. Cabinet making is not their regular business. His further evidence is that on specific orders cabinets were manufactured and that since February 1964 there was no order of cabinet making. This is also the evidence of O.P.W.2, Shri S.K.Mukherjee, foreman. It is their positive evidence that they used to work as coolies in the Cabinet Department. I should not disregard their evidence in this respect. Saukhi Ram himself stated that they were working as coolies in the same department and doing the same type of work. Obviously it was Cabinet department. The union stated that the workmen were appointed prior to 5th of August 1963. Their E.S.I. cards show that they were appointed on 5th August 1963. There is nothing to show that their appointments had been earlier than August 1963. In the written statement of the union it is stated that the workmen were refused employment on 7th October 1963. This is not a fact. Exts.1 to 1(b) filed by the union and written by the three workmen would negative this contention. These letters are dated 7th October 1963 and they admit that they were working at that time. The attendance register has been filed by the company. It is Ext. C. It shows continuity of appointment till the date of termination of service. I cannot therefore presume that they company resorted to victimisation by temporary suspension of work.

With regard to the question of termination itself I have already pointed out the evidence of the Secretary and the Foreman. As there had been no orders of cabinet making, services of the workmen had been terminated. The specific orders have been filed. They are Exts. A series. The company relies upon Ext. A3 which shows that the order makers Messrs. Samuel Osborn reduce the quantities of the items. It is dated 20th February 1964. There is nothing to show in this letter that those items relate to cabinets. Exts. A(4) to 1 (6) are filed to show that there had been no order for cabinet on 20th January 1964 and 25th January 1964. Ext. A(7) is another order, dated 24th of June 1964, where no cabinet was ordered. On a perusal of the orders Exts. A(4) to A(7) it is clear that no order for cabinet had been given in the month of January 1964.

It is suggested on behalf of the union that the company might be withholding the orders in respect of cabinet making. I should not presume such a conduct on the part of the management on the face of the positive evidence of Secretary and Foreman that there had been no orders for cabinet making and finally the department had to be closed. I can rely upon the oral testimony in this respect and hold that for want of work, the services of the eleven workmen had been terminated. It is true that the orders do not assign any reason but this is not mandatory. The workmen did not put in one year of completed service and they are not entitled to retrenchment compensation. That being so, the management rightly offered seven days wages to the workmen. Accordingly I hold that the termination of the workmen is justified. None of the workmen are entitled to any relief in this reference.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
16-11-65.

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By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

GRAHAYANA 25] THURSDAY, DECEMBER 16, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 5225-I.R./IR/9L-7/65.—26th November 1965.—hereas under the Government of West Bengal. Labour epartment, order No. 1742-I.R./IR/9L-7/66, dated e 14th May 1965, the industrial dispute between essrs. Lipton (India) Ltd., 9 Weston Street, Calcutta-13 d their workmen represented by the Lipton Mazdoor nion, 249 Bepin Behari Ganguly Street (Top Floor), owbazar, Calcutta-12, regarding the issue mentioned the said order being a matter specified in the second edule to the Industrial Disputes Act, 1947 (XIV 47), was referred for adjudication to the Fourth dustrial Tribunal;

And whereas the said Fourth Industrial Tribunal s submitted to the State Government its award on e said industrial dispute;

Now, therefore, in pursuance of the provisions of ct ion17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish the id award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute between Messrs. Lipton (India) Ltd., 9 Weston Street, Calcutta-13, and their workmen represented by the Lipton Mazdoor Union, 249 Bepin Behari Ganguly Street (Top floor), Bowbazar, Calcutta-12, referred under G. O. No. 1742-I.R./IR/9L-7/66, dated the 14th May 1965. (Case No. VIII-119/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri R. BHATTACHARYA, Judge.

Appearances :

Present for the Union—Shri P. K. Sanyal, Senior Advocate with Shri Bisseswar Ganguly, Office Secretary of the Union.

Present for the Company—Mr. T. N. J. Raman, Personnel Officer.

The present reference under section 10 of the Industrial Disputes Act over a dispute between Messrs. Lipton (India) Ltd., 9 Weston Street, Calcutta-13 (hereinafter described as the Company) and their workmen represented by the Lipton Mazdoor Union, 249 Bepin Behari Ganguly Street (Top floor), Calcutta-12 (hereinafter described as the Union), was sent to this Tribunal for adjudication by the Government of West Bengal, Labour Department, order No. 1742-I.R./IR/9L-7/66, dated the 14th May 1965. The issue for decision is as follows :

Issue

Whether the dismissal of Shri Mihir Banerjee justified ? To what relief, if any, is he entitled ?

AWARD

After due notice from this Tribunal, the parties appeared and submitted their respective written statements. In short the case of the Union is that Mihir Banerjee was appointed by the Company for its Calcutta Head Office only subject to the Company's terms and conditions of employment for the Head Office staff. The Company, in 1964, transferred Shri Banerjee to its new factory at Kidderpore. The duty hours of the Head Office were from 9-30 a.m. to 5 p.m. on Mondays to Fridays and from 9-30 a.m. to 1 p.m. on Saturdays. The working hours of the factory were however from 8 a.m. to 4-30 p.m. on Mondays, from 8 a.m. to 5-30 p.m. on Tuesdays to Fridays and from 8 a.m. to 12 noon on Saturdays. The case of the Union is that the Company acted illegally in transferring Shri Mihir Banerjee to the factory because according to the terms and conditions of service, Mihir Banerjee could not be transferred elsewhere from the Head Office. Mihir Banerjee protested against the illegal transfer and he reported at the Head Office for work. The Company instructed Mihir Banerjee to report for duty at the Kidderpore factory and it was stated if he continued to attend the Head Office, it would be considered as disobedience of order. It has been submitted from the side of the Union that the order of transfer and the instruction given by the Company being illegal, there was no disobedience of order of the Company. The Company however, issued charge-sheet against Mihir Banerjee on ground of disobedience of order and absence without leave. He was asked to attend an enquiry. An enquiry was however held by the Company against all principles of natural justice. The enquiry was a sham enquiry. The Company found Mihir Banerjee guilty of the charge and the said finding was improper. The Company ultimately illegally dismissed Mihir Banerjee. At the time of dismissal two industrial disputes were pending for conciliation before the Labour Directorate but as no approval or permission was obtained by the Company, there was violation of the provision of section 33 of the Industrial Disputes Act.

The case of the Company in brief is that the present dispute is not an industrial dispute. For a long time, the Company's Head Office and its Calcutta factory were situated in the same premises at 9 Weston Street, Calcutta. A decision was made by the Company to shift its factory and the Company acquired a large plot of land in Kidderpur area in 1961. In 1963, the Company's plant and machinery were removed from Weston Street to the new site and the factory personnel were transferred at various stages and the factory at Kidderpore went on with production from 1963. Cerain employees who had actually been doing work in aid of the factory, were sitting in Head Office and when a decision was taken to construct a factory at Kidderpore, it was found necessary to transfer such personnel from Head Office to the new factory at Kidderpore. In accordance with this decision, a portion of the Purchase Department was transferred to the Kidderpore factory, On similar ground such sections of the Accounts and Shipping Departments which had been doing work in connection with the factory, were decided to be shifted to the Kidderpore factory. These facts were known to the Unions representing factory workmen and Head Office personnel. About 700 workers of the factory and over 100 factory staff who were working at 9 Weston Stre accepted the transfer from Weston Street to Kidderpo 12 clerical staff who were attached to the Head Offi were also transferred and they accepted the positio The Company agreed to grant all workers and sta who were taken over to Kidderpore factory a dearn allowance for 3 years and the quantum of the allowanc was agreed to after negotiation with the two recognis Unions. A question of compensation was also rais for the transfer of Head Office personnel to Kidderpo factory. An agreement was made between the Compan and the Union in May 1965. The Union accepte that the Management had the right to transfer an Head Office employee to Kidderpore factory. Wi regard to Mihir Banerjee, the case of the Compan is that at the time of his appointment he was clear told that although he was being engaged initiall to work at 9 Weston Street, his services would b transferred to the new factory at Kidderpore wit the transfer of Purchase Department there. Mih Banerjee was to follow the Chief Purchasin Officer whereever the latter moved. The Compan had every right to transfer Mihir Banerjee to th Kidderpore factory but in spite of repeated instru tions, he did not comply with the direction of th Management. This action of Mihir Banerj amounted to disobedience of lawful orders of th Company and his failure to join the factory Kidderpore in spite of transfer order, amounted absence without leave because such leave was n granted to him. The Company issued a charg sheet against Mihir Banerjee. An enquiry w held against him giving full opportunity for h self-defence. The enquiring officer found hi guilty and the Management, after due consider tion, dismissed him from service. The Compan has stated in its written statement that as no indu trial dispute was pending at the time of the di missal of Mihir Banerjee, there could be n question of obtaining approval or permission fro the conciliation officer. It has been alleged th the dismissal is justified, legal and proper.

Several documents have been put in by th parties and they have been marked exhibits in th case. The Union, on behalf of the workmen, h examined 3 witnesses on its side but the Compan has declined to examine any witness on its side

At the time of hearing and argument, the Com pany did not challenge the character of the dispu mentioned in the order of reference. No objecti was raised from the Company stating that th present dispute was not an industrial disput That the present Union is representing the wor men in question has been accepted before me. Th jurisdiction of this Tribunal for adjudicating th present reference has not been challenged at th time of hearing. I am however statisfied that th dispute in question is an industrial dispute, th the Union is authorised to represent the workme and this Tribunal has jurisdiction to adjudica upon the issue framed by the Government.

The first point that has been urged from the side the Union is that Mihir Banerjee was appointed by th Company solely for the Head Office Establishment the Company and that the Company had not right t transfer him to the factory unit of the Company again

his will. As against this contention, the case of the Company is that at the time of appointment Shri Banerjee was clearly informed that although he was being engaged to work at 9 Weston Street, his services would be transferred to the new factory which was to be started at Kidderpore. The Company wants to say that on the basis of this clear understanding at the time of appointment, the Company was certainly entitled to get Mihir Banerjee transferred to the new factory. Mihir Banerjee has been examined in this case as P.W.3. His evidence is clear on the point of appointment. From his evidence we get that he was appointed for Head Office works, that at the time of his appointment, there was no talk on the side of the Company that he was to work in its factory or in the factory office, that the Head Office of the Company was situated at 9 Weston Street, Calcutta, that at the time of his appointment, the factory of the Company was in an adjoining house numbered, as far as he remembers, as 9/13 Weston Street, and that he had no duty relating to the factory. The witness did not agree to work in the factory but after this transfer he expressed his willingness to go to the factory if he was allowed to work according to the office hours maintained at the Head Office. We get from P.W.3 that he used to work under Shri Saha who had besides the witness, one clerk and a steno-typist. Shri Saha dealt with import licence and procuring indigenous controlled goods. The works of the witness, as a stenographer, were connected with these works. Shri Saha also dealt with packing boxes and in connection with the packing boxes, a clerk and a steno-typist had to work. After the establishment of the factory at Kidderpore, the said clerk and the steno-typist were transferred to the factory premises, and Shri Saha used to supervise their work for about one hour and a half in the factory during the first half of the day. During the remaining period of the day, Shri Saha had to work in the Head Office. As against the oral evidence of Mihir Banerjee, the Company has not examined any competent witness in reply. No reason has been assigned by the Company for non-examination of any witness on this point.

I shall now consider the documentary evidence regarding the appointment of Shri Banerjee. The initial appointment letter is Ext. 1. This is dated 2nd July 1963. In the very first paragraph of the letter it is stated "with reference to your application, dated the 25th June 1963, and subsequent interview, you are hereby appointed as a Stenographer in our Calcutta Head Office subject to the Company's Terms and Conditions of Employment for Head Office Staff." Of course, this appointment was probationary for a period of three months. Ext. 2 is the letter of confirmation, dated the 7th October 1963. Second paragraph of the letter reads thus :

"As stated in the Appointment Letter, herewith we enclose one copy of the Head Office Terms and Conditions governing your employment in tis Company. You are requested to signify your acceptance of these Terms and Conditions by signing at the appropriate place on our Office copy of the said Terms and Conditions, as indicated."

Admittedly, there is no other document showing the terms and conditions of the appointment of Shri Banerjee. Now, what do we get from these two documents Exts. 1 and 2? Ext. 1 clearly shows that Shri Banerjee was appointed as a stenographer by the Company in its Calcutta Head Office alone and that the service conditions of Shri Banerje would be guided by the Company's terms and conditions of employment for Head Office staff. Ext. 2 confirms the appointment given by Ext. 1. Along with Ext. 2 Shri Banerjee was supplied with one copy of the Head Office terms and conditions governing his employment in this Company. Admittedly Shri Banerjee accepted the terms. According to the Company, at the time of appointment of Shri Banerjee, the Company had its factory unit and also its Head Office unit. It is admitted that the two units have their separate terms and conditions of service governing the employment in the two units of the Company .It is clear, therefore, that the service conditions of the two units are different. Ext. R. contains the terms and conditions of employment for Calcutta Head Office staff. Ext. R(1) contains the terms and conditions of employment for monthly-rated staff of the then Calcutta factory, now transferred to Kidderpore factory. I have considered both these exhibits and it will appear that for the factory employees, the duration of the office hours is longer than the office hours meant for the Head Office staff. On the question of labour, the employees of the Head Office is on the advantageous position. From the evidence there can be no doubt that Shri Banerjee was appointed by the Company for its Calcutta Head Office Establishment and it has clearly stipulated that his service would be guided by the terms and conditions of employment for the Head Office staff. There is no ambiguity on this point. Shri Banerjee has asserted this during his evidence. He has stated clearly that there was no talk between him and the Company that he was to work in future in the factory or that he would be transferred to the factory later on. Against this evidence the Company has not ventured to examine any witness to contradict the statement of P.W.3. It has been argued from the side of the Company that Shri Banerjee was told at the time of appointment that after the establishment of the new factory, he would be transferred there. I fail to appreciate this argument. If really there was any such understanding, I fail to understand why the Company did not, at the time of his appointment, mention such fact in the appointment letter clearly stating that Shri Banerjee was to work in the factory or in Kidderpore factory on any subsequent date. When there was the written appointment letter, I disbelieve the story set up by the Company that there was a talk between Shri Banerjee and the Company that the former was to be transferred to Kidderpore factory subsequently. On the very face of the appointment letter and the confirmation letter and on the evidence of P.W.3, the story of the Company as stated is unacceptable. I hold that Shri Banerjee was appointed by the Company for its Calcutta Head Office alone and that for such employment, the terms and conditions of employment for the Head Office were binding on him. There is no scope for argument that Shri Mihir Banerjee was appointed for the works of the Kidderpore factory.

In my view, Mihir Banejee's appointment was solely for the purpose of Calcutta Head Office of the Company. The Company could not compel Mihir Banerjee to work in the factory and to be guided by the service conditions laid down for the factory department. A worker of the factory department was to work more. The working

hours of the factory are certainly prejudicial to the interest of Shri Banerjee.

According to my findings above, when the Company had no right to direct Shri Banerjee to work in the factory according to the service conditions of the factory, Shri Banerjee's refusal to work in the factory or to accept the transfer would not amount to disobedience of any lawful order of the Company. From the evidence of P.W.3 we get that Shri Banerjee, after the expiry of his leave, joined the office on the 2nd December 1964 and found Shri Saha working in the Head Office. Shri Banerjee saw Shri Saha. Shri Saha took Shri Banerjee to the room where he was working in the Head Office. Shri Saha gave works to Shri Banerjee and Shri Banerjee worked there. We also get from P.W.3 that Shri Saha used to supervise the works of his steno-typist and clerk at the factory for about one hour and a half in the first half of the day and during the remaining period of the day, he used to work in the Head Office. It is clear, therefore, that Shri Saha had two types of work. He dealt with packing boxes connected with the factory and in that connection, he remained in the factory during the first part of the day. Shri Saha also dealt with import licence and indigenous controlled goods and in this connection he used to work in the Head Office. Shri Banerjee's works were connected with import licence and indigenous controlled goods. It is proved therefore that Shri Saha used to work in the Head Office regarding import licence and indigenous controlled goods and for that purpose, Shri Banerjee's services were required. It has not been proved before me that Shri Banerjee's work was connected with packing boxes or other works in the factory. The Company has not examined Shri Saha or any other competent person to contradict Shri Banerjee on this points. In this view of the matter also, the transfer of Shri Banerjee to the factory does not appear to be *bona fide*. It is clear that the Company most unreasonably wanted to compel Shri Banerjee to go to the factory and work there only in order to see that the employee must comply with the order of the employer to prove its authority.

There is another allegation in the charge-sheet regarding absence without leave. Admittedly, the Company after the transfer order did not allow Shri Banerjee to work in the Head Office. Shri Banerjee was always willing to work in the Head Office according to the terms of his appointment. When the Company did not allow him to work in the Head Office, Shri Banerjee had no other alternative but to apply for leave. The Company did not grant any leave. Neither was Shri Banerjee allowed to work in the Head Office. The Company wants to say that after the refusal of leave by the Company, Shri Banerjee ought to have joined the factory at Kidderpore. According to my finding, there cannot be any legal unilateral decision by the Company and therefore Shri Banerjee should not be held guilty of absence simply because he did not comply with the improper order of the Company to attend the factory at Kidderpore. This is not a case of unauthorised absence or disobedience of orders according to the service conditions applicable to Shri Banerjee.

It has been argued from the side of the Company that several other persons of the Head Office accepted the transfer order to the factory at Kidderpore. This branch of argument is unacceptable. We are not concerned to see what other persons are doing. Those persons might not have known their legal positions or right. They might have willingly accepted the position. The question is whether the stand of Shri Banerjee is justified. Shri Banerjee wants to stand upon his right according to the terms of his appointment and he has got every right to fight according to law without accepting the view of other co-workers.

Shri Sanyal on behalf of the Union has attacked the propriety of the enquiry proceedings. It has been argued that the enquiry was a sham show of enquiry because the Company had already decided the guilt of Shri Banerjee. In this connection my attention has been drawn to Ext. 11, a letter of the Company to Shri Banerjee, dated the 14th December 1964. This is practically speaking, the charge-sheet. In this letter, the Company informed Shri Banerjee that he had disobeyed the orders of the Company and remained absent without leave and that he had made himself liable for disciplinary action. The language in this letter is not at all happy. From the reading of the contents it appears that the Company found Shri Banerjee guilty of disobedience of orders and absence without leave but still an enquiry was being held in connection with that matter. Ext. A(1) contains the findings of the enquiring officer. I have gone through the report and find that the conclusions arrived at by the enquiring officer are unreasonable and perverse. The enquiring officer wants to say in his report that Shri Banerjee did not question the right of the management to transfer him from the Head Office to the factory. The enquiring officer did not consider the evidence given by Shri Banerjee at the enquiry where he stated that he was agreeable to work in the factory provided his hours of work were from 9-30 a.m. to 5-00 p.m. as in the Head Office. This statement shows that Shri Banerjee wanted to be guided by the service conditions applicable to the Head Office. It does not matter whether he took his seat for duty in the Head Office or in the factory premises. The question is whether the condition relating to the duty hours was applicable to Shri Banerjee when he would be working in the factory premises. Shri Banerjee insisted upon the service terms regarding working hours applicable to the Head Officer. The enquiring officer did not also properly read the letters of Shri Banerjee written to the Company objecting to the transfer and insisting upon the working hours as provided by the terms and conditions meant for the Calcutta Head Office. The enquiring officer clearly misunderstood the case of Shri Banerjee and accepted the view of the management as gospel truth without caring for the evidence and the records. Moreover it appears from his conclusions that the basis of his finding was the fact that several employees, formerly working in the Head Office, had accepted the transfer orders for work in the factory but Shri Banerjee was an isolated instance of his refusing to accept the transfer. The enquiring has attempted to say that when so many workmen of the Head Office accepted the transfer, the protest against the transfer by Shri Banerjee was unreasonable because he was the solitary instance against so many transfers accepted by other co-workers. This reason of the enquiring officer was not only unjustified but perverse to

e extreme. There has been clearly a basic or of fact. The enquiry proceedings conducted y the enquiring officer and the findings arrived at y him are most unreasonable and improper. The ecision of the management on this report is also nacceptable. The management was all along consider- ng the action of Shri Banerjee as an instance of mis- onduct. The decision of the management to dismiss hri Mihir Banerjee on ground of misconduct is *mala de*, illegal and unjustified.

The next point of law that has been canvassed from ie side of the Union is that even if it is assumed that is a case of change of service conditions of Shri anerjee, the Company should have issued a notice ider section 9A of the Industrial Disputes Act prescribed form. Admittedly in this case the Com- any did not issue any notice under section 9A of ie Industrial Disputes Act. In the written statement ie case of the Company was that at the time of ppointment, Shri Banerjee was given to understand at with the shifting of the factory to Kidderpore, he as to work in the factory. The Company wanted say that his appointment was meant for the factory ough at the time of appointment, he was placed in e Head Office establishment. At the time of argu- ent, however, the contention of the Company as that although Shri Banerjee was appoin- d in the Calcutta Head Office establishment e Company had every right to transfer him to its ctory and change the service conditions. Admittedly ie factory had different service conditions and the ity period was longer than that of the Head Office. he Company transferred Shri Banerjee by an order id asked him to work in the factory according to ie duty hours prescribed by the factory. Certainly is was a case of change of service conditions. Section A of the Industrial Disputes Act clearly prescribes r notice of change of the conditions of service. The mpany, before transfer, did not give any notice Shri Banerjee for the change in the conditions of s service. At the time of argument, however, Shri aman for the Company, submitted that Ext. J, a tter written by the Company to Shri Banerjee on h November 1964, may be treated as a notice under ction 9A of the Industrial Disputes Act. This tter says that it is necessary that Shri Banerjee's ties in the Purchase Department be carried out at dderpore factory and that he should report at the w factory at 8 a.m. on 9th November 1964. First all, we should remember that there are rules framed the Government of West Bengal relating to the tice of change. Rule 34 says that an employer ending to effect any change in the conditions of vice in respect of any matter specified in the 4th edule, shall give 'notice' of such intention in m E. Form E has been prescribed by the Govern- nt. No notice has been issued by the Company this case in form E stating the date from which ording to the Company, the change in the duty rs would be effected. According to the form, the mpany has to specify the proposed change and also existing conditions of service, The Company has to e the date from which the change would be effective. t. J is not a notice in that form. The notice of nge must be clear and unambiguous and definite. t. J does not fulfil the conditions as prescribed by tion 9A of the Industrial Disputes Act or rule 34 med by the local government under the Act. Ext. J cannot be treated as a notice for change in the conditions of service. Without notice there cannot be any change in the service conditions according to law. The change of service conditions cannot be made effective within 21 days of giving a notice. Ext. J, the letter, dated the 5th November 1964, simply informed Shri Banerjee that his duties would be carried out at Kidderpore factory and that he should report at 8 a.m. on 9th November 1964. There is no clear inention of the Company expressed in this letter that the service conditions of Shri Banerjee would be changed. Moreover, according to this letter, there was no gap of 21 days for giving effect to the change of duty hours of Shri Banerjee. I hold, therefore, that even if it is assumed to be a case of change of service conditions, the proposed change was not legal and effective for want of due notice.

The last point argued from the side of the Union is that two conciliation proceedings were pending before the Government but the Company did not obtain any approval for the alteration of the conditions of service according to section 33 of the Industrial Disputes Act. The letter of dismissal is Ext. 13. It is dated the 4th January 1965. The Union has examined P.W.1, an assistant in the Labour Directorate, Government of West Bengal. He has stated that in connection with the present dispute before this Tribunal, a conciliation proceeding was started before the Assistant Labour Commissioner on 26th December 1964 and on 6th Janua ry1965, the Company was for the first time, informed about the proceedings. This witness does not help the Union because according to his evidence the Company was not aware of the conciliation proceed- ings at the time of dismissal of Shri Banerjee. P.W.2, another assistant in the Office of the Labour Com- missioner, Government of West Bengal, has stated that between the parties, a conciliation was started by the Labour Officer on 26th October 1964. On 18th November 1964 a notice about this conciliation proceed- ing was given to the Lipton (India) Limited and on 23rd November 1964, the Company sent representation in reply to that letter. The witness has stated that the proceeding is still pending. There is no doubt therefore that at the time of the dismissal of Shri Banerjee, a conciliation proceeding was pending before the Government as stated by P.W.2. The Company has declined to cross-examine this winess. Shri Sanyal for the Union has argued that there has been a violation of section 33 by the Company for not taking approval of the Conciliation Officer for the proposed change in the service conditions of Shri Banerjee. I do not think that the argument of Shri Sanyal will help him in any way. The violation of the provison of section 33 will at best give a right to the aggrieved party to file a complaint under section 33A of the Industrial Disputes Act and in that proceeding under the complaint, the Tribunal will consider whether the change in the service conditions of the aggrieved party was justified or legal, and an award will be passed on that dispute. It will be treated as an award passed in an Industrial Dispute under section 10 of the Industrial Disputes Act. A regular reference under section 10 of the Industrial Disputes Act, tending the same question, has been sent to this Tribunal and I am deciding the issue. As to whether the dismissal of Shri Banerjee was justified in connection with this issue I am incidentally to decide whether the transfer order of Shri Banerjee or rather

the change in the service conditions of Shri Banerjee regarding duty hours was legal and proper. This question is very much necessary to be decided in connection with the issue mentioned in the order of reference. Simple violation of the provision of section 33 will not render the order of the employer relating to the change of service illegal. The broad question is lying before me and I am to decide considering all facts and circumstances, as to whether or not the change of duty hours for Shri Banerjee is legal because this question has got to be decided before I consider the question of dismissal.

As a last resort, the Company has argued before me that even if the dismissal is held to be illegal, the Tribunal has to see whether Shri Banerjee should be reinstated specially in view of the fact that the Management of the Company has lost all confidence in him. The facts and circumstances of this case clearly show that there can be no such question and there is no occasion for the Company to lose confidence in Shri Banerjee. There has been no misconduct on the part of Shri Banerjee and moreover the Company has not adduced any evidence and there is no circumstance to prove that in fact, the Management has lost all confidence in Shri Banerjee. I reject this contention.

I view of my findings abovei, I hold that the dismissal of Shri Mihir Banerjee is unjustified, improper and illegal. The dismissal passed against him is set-aside and the Company is to reinstate Shri Banerjee within one month from the publication of this award in the "Calcutta Gazette" with due notice to him. The Union has claimed all back wages and allowances for Shri Banejee during the perid of his non-employment. The date of dismissal of Shri Banerjee is 4th January 1965. In his evidence Shri Banerjee has stated that since March 1965, he has been doing the temporary work and he is getting Rs. 250 per month. The last pay drawn by him including allowance from the Company would be about Rs. 396 or Rs. 398 per month. The Company must pay to Shri Banerjee for the period from the date of dismissal to the date of reinstatement the amount of money payable at the rate at which Shri Banerjee was getting his wages and allowances at the time of dismissal less the amount which Shri Banerjee has received as remuneration for the temporary work, he has been doing. This amount must be paid to Shri Banerjee within two months from the date of publication of this award as stated above.

Dictated and corrected by me.

R. BHATTACHARYEE
Judge.
12-11-65.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
12-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6308-I.R./IR/10L-4/65.—2nd December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 593-I.R./IR/10L-4/65, dated the 10th February 1965, the industrial dispute between Messrs. Modern Moulders Ltd., P.O. Kamarhati, 24-Parganas and their workmen represented by the Modern Moulders Mazdoor Union, 22/1 Kali Charan Ghosh Road, Calcutta-50, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal ;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Modern Moulders Ltd., P.O. Kamarhati, 24-Parganas and their workmen represented by the Modern Moulders Mazdoor Union, 22/1 Kali Charan Ghosh Road, Calcutta-50 (Case No. VIII-34 of 1965).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri AMBICA PADA BHATTACHARYA, Judge
Second Industrial Tribunal.

Government of West Bengal, Labour Department, by its order No 593-I.R./IR/10L-4/65, dated Calcutta, the 10th February 1965, referred an industrial dispute between Messrs. Modern Moulders Ltd., and their workmen represented by the Modern Moulders Mazdoor Union for adjudication regarding the issue contained in the order of reference.

Issue

Whether suspension of the following workmen for the period mentioned against each is justified? To what relief, if any, are they entitled?—

(1) Shri Chandra Bhusan Chanda—7th February 1963 to 19th June 1964.

(2) Shri Bangali Shaw—24th January 1963 to 16th July 1964.

(3) Shri Protap Bhattacharjee—24th January 1963 to 16th July 1964.

(4) Shri Aloke Misra—24th January 1963 to 16th July 1964.

(5) Shri Basudev De—2nd February 1963 to 28th August 1964.

(6) Shri Nakul Ghosh—2nd February 1963 to 28th August 1964.

(7) Shri Lakhan Paul—2nd February 1963 to 28th August 1964.

(8) Shri Gopal Karmakar—2nd January 1963 to 12th September 1964.

This is a reference under section 10 of the Industrial Disputes Act. The reference was received on 23rd February 1965. A preliminary objection was raised as to maintainability of the reference by Mr. Sengupta on behalf of the company. It was heard on 18th August 1965 and the objection was overruled by order No. 11. Thereafter the reference was fixed for hearing and the hearing was concluded on 12th November 1965.

The workmen are represented by Modern Moullers Mazdoor Union. There are eight workmen whose suspension is the subject matter of reference. The union filed a written statement stating that the eight workers of the company were suspended for the specified periods mentioned in the order of reference without any justification.

The company filed a written statement urging that the reference was not maintainable, that owing to break down of the old furnace on 4th October 1962 the company had to discharge and lay-off a number of workmen and some workmen were offered alternative employment. All the eight workmen in this reference were provided with alternative employment during the period when the furnace was out of work. They refused to carry out the direction of the company. They were not really suspended but their work remain suspended owing to the break down of the furnace.

Appearances of the parties are as follows:—

For the Company—Shri P. K. Sengupta, Advocate
For the Union—Shri Matish Roy, General Secretary of the union.

Decision

The company's stand is that the eight workmen were not suspended at all. There was a break down in the furnace admittedly on 4th of October 1962. The temporary hands were discharged and 2 hands were laid-off. This is the evidence of Shri P. J. Roy Choudhury, the Factory Superintendent. There had been a previous reference over the lay-off which ended in an award made by me and published in the "Calcutta Gazette, Extraordinary", dated 16th January 1964, Ext. 11. With regard to these eight workmen they were not included in the list of laid-off workmen whose reference had been decided by me. These eight workmen were never laid-off. As there was no work in the furnace they were given alternative employment but they refused to accept the same. All the workers were invited to join their duties by a notice, dated June 13, 1964, it is Ext. E. Subsequently some other notices were also issued. They were asked to join after the erection of the furnace had been completed. With regard to the 8 workmen they were never suspended. This, in brief, is the contention, in general, of the company.

I will now turn to the individual cases. I will take up the case of serial No. 8, Gopal Karmakar first.

Gopal Karmakar

He gave evidence before the tribunal, He is W. W. 1. His evidence is that he was suspended on 2nd January 1963. He rejoined work on 13th September 1964. For the period of suspension he claims compensation on the ground that the suspension was not justified. Ext. A(1) is the letter issued by the company on 2nd January 1963 wherein he was charged with damage of company's property and was suspended for 7 days from 2nd January 1963. He was also asked to submit explanation in respect of the charge. On the side of the company it is urged that Gopal was suspended only for 7 days and after the expiry of 7 days it was open to him to resume work but Gopal did not do so. There is a bunch of correspondence over this matter. Gopal wrote a letter Ext. A(3) on 4th January 1963 wherein he complained that he was not allowed to work on 3rd January 1963 and he requested for permission to resume his duties immediately. This was not a reply to the charge-sheet. Ext. A(4) is the reply to the charge and it is dated 15th January 1963. He denied the charges and added that he should be paid compensation for the period of forced unemployment. The company issued a letter, Ext. A(7), on 24th January 1963 wherein it acknowledged receipt of the explanation. The company adds the following paragraph in that letter:—

> "The company has no objection whatsoever to your employment but you must make good the loss caused to the company calculated at Rs. 315 in easy monthly instalment of Rs. 20 only".

In the meantime Gopal addressed a letter Ext. 1 stating that he was kept without employment and he requested for resumption of duties with immediate effect. It shows that Gopal was anxious to resume his duties. Gopal wrote another letter Ext. 1(1) which is a reply to the company's letter Ext. A(7) wherein he denied the charge and claimed compensation. He reiterated in that letter that he should be allowed to resume his duties. The learned representative for the company suggested that Ext. A(7) was a letter wherein the company extended an invitation to Gopal to come and join his duties. I am unable to accept this contention because the offer was not unconditional but a condition was put to it namely, that the workman would have to pay Rs. 315 as compensation for the loss of company's goods which had been the charge against Gopal, a charge which Gopal denied. It is not therefore an open invitation to the workmen to come and join, on the other hand, the letters addressed by Gopal to which I have referred will go to suggest that Gopal could not join because the company refused him employment. He was called ultimately by the company by the letter Ext. 2(b) to join on 14th of September 1964 and he joined accordingly. It is therefore obvious that Gopal was kept under suspension for the period from 2nd January 1963 to 12th July 1964. The company issued a charge-sheet against Gopal and suspended him but did not hold any enquiry into the said charge. Suspension for such a long period amounts to victimisation and as such it must be held to be unjustified. Shri Matish Roy, on behalf of the union, has drawn my attention to a case reported in 1961, I, L.L.J page 652 (S.C.).

The effect of suspension had been discussed at page 661. Suspension is of two kinds. Suspension may be as a punishment in the second place it may be an interim suspension pending an enquiry into a case where removal is the result sought. It was this type of interim suspension which was dealt with in the case of Hotel Imperial 1959, 2, L.L.J page 544 and it was pointed out that without an express term in the contract or without some provision of a statute or the rules, there could not be interim suspension in the sense that the master could withhold the wages of the servant. The master could certainly forbid the servant from working while he was inquiring into his conduct with a view to removing him from service but in such a case he will have to pay the wages during the period of interim suspension. In the present case I have discussed the facts to prove that the workman had been kept suspended for 7 days in the initial order but on expiry of the said period he was not permitted to join his duties without a condition, nor was be asked to join. The workmen was anxious to resume his duties and it was the attitude of the company which forbid him from joining his usual duties. It is a case where the worker was kept out of employment and this order of suspension virtually had been extended even beyond 7 days though no specific orders to that effect had been made. It is a case of suspension without any justification. The workman is accordingly entitled to wages for the period in question. The rate of wages of Rs. 3.87 per day is unchallenged by the company.

Next I will take up the case of Chandra Bhusan Chanda. He was the head mistry of the Blowing department. Ext. 7(k) was the letter issued to him on 7th February 1963 by which according to the union he was suspended. Various charges were levelled against him. The main charge was that when the furnace broke down and he had no work in the Blowing department he was directed on 10th January 1963 and 4th February 1963 to take up other work, namely, work of grinding but he did not join that work. Chandra admitted that on 16th January 1963 the company asked him to show cause because he did not join work of grinding which he considered to be beneath his dignity and standard. His wages were Rs. 170 per month. Grinding work was done by females. According to Chandra Bhusan it was not the work suited to head mistry. The company however offered him his usual wages for grinding work. Be that as it may, Chandra Bhusan having refused to do that work was directed to show cause by the letter Ext. 7(k). Last line of the letter runs thus:—

> "Your failure to do so would entitle the company to take such steps as the company may be advised. Pending final order you shall be remained suspended".

It is therefore clear that the intention of the company was to take disciplinary action against Chandra Bhusan and kept him suspended pending final orders. Shri Sengupta on behalf of the company urges that this is not an order of suspension but it is an order of suspension of work, because Chandra Bhusan was sitting idle, his work remained suspended. I cannot appreciate this distinction which is attempted to be drawn by Shri Sengupta. The clear order is that the employee was suspended pending departmental enquiry against him for misconduct. If this is not a suspension order, I do not know what else this can be. Chandra Bhusan replied in this letter Ext. 7(j) on 11th February 1963 denying the charges against him and insisted that the action that was taken against him was by way of victimisation.

He challenged that the order of suspension was illegal. He further requested the company to withdraw the suspension order and the charge sheet and allow him to resume his duty with full compensation for the period of unemployment. The company did not pay heed to it. His suspension order was never withdrawn. In that predicament how could the company expect that the employee would offer himself for joining his duty, inspite of the order of suspension. Instead of lifting the order of suspension the company persisted on the same attitude and ultimately on 13th June 1964 when the furnace was restored Chandra Bhusan was recalled along with all others vide Ext. 8. Chandra Bhusan came and joined. Chandra Bhusan accordingly remained suspended for the period from 7th February 1963 to 19th June 1964. This period must be treated as period of suspension. The company did not arrange for any enquiry as to whether the charges levelled against Chandra Bhusan could be sustained. Chandra Bhusan remain suspended without any departmental enquiry for this long period. It cannot but be characterised as unjustified. He was not laid-off. If the company had no work for him he could have been laid-off owing to the break down of the furnace. The company did not chose such an action. That being so, Chadra Bhusan is entitled to the wages for this period.

Next I will take up the cases of workmen, namely, Sarbasri Bangali Shaw, Protap Bhattacharjee, Aloke Misra, serial Nos. 2, 3, and 4.

Ext. 3(b) is the order issued by the company upon them along with two others who are not in the order of reference. The allegation is the same. They refused to do a particular job assigned to them and were sitting idle within the factory and acting in a manner subversive of discipline. Owing to the break down of the furnace the company had no work for them. They were asked to do some other work but they refused to do it. Of the three workmen Aloke Misra gave evidence before the tribunal. He was working as a Glass Ornamental Cutter. Bangali Shaw and Protap Bhattacharjee were his co-workers in the same department and in the same type of work. All the three workmen were charge-sheeted in the same manner as in Ext. 3(b). The last line of the order runs thus:—

> "Pending final orders you shall remain suspended".

This, according to me, is an order of suspension pending disciplinary action against the workmen The workmen showed cause on 28th January 1963 Ext. B. All the three gave explanation together. They denied the charges and requested the company to withdraw the order of suspension. Shri Sengupta's argument is the same which I have already discussed in considering the case of

Chandra Bhusan. No enquiry was held into the charges and no order had been passed. The workmen were not laid-off but they were charge-sheeted and suspended. Subsequently they were called back to work and these three workmen joined on 17th July 1964. They remained suspended for the period from 24th January 1963 to 6th July 1964. This suspension for a long period was without any justification and the workmen are accordingly entitled to wages for that period.

Next I will take up the cases of Sarbasri Basudev De, Nakul Ghosh and Lakhan Paul serial Nos. 5, 6 and 7.

Ext. 5(b) is the order issued by the company against these three workmen jointly on 8th February 1963. The charge is similar. They did not join the alternative work given to them and were sitting idle indulging in act subversive of discipline. The last line of the order runs thus:

"Pending final order you shall remain suspended".

The three workmen accordingly were charge-sheeted and it was proposed that disciplinary action would be imposed against them in furtherance of the same they were suspended pending final order. Earlier to this on 3rd February 1963 the company had served a similar order charging them in the similar manner and ordering them to remain suspended. This will appear from Ext. 5(c). Both these letters without any ambiguity go to show that the three workmen were suspended pending departmental enquiry against them in respect of the charge-sheets Exts. 5(c) and (b). They replied to the said charges as will appear from Ext. C, dated 6th February 1963 and Ext. C(1), dated 11th February 1963. Ext. C, was signed by all the three workmen while Ext. C(1) was signed by two of them. It will appear from Ex. C that the workmen denied the charges and requested the company to withdraw the order of suspension and allow them to resume their duties. They also claimed compensation for the period of suspension. It will, therefore, appear that the workmen were suspended after service of the charge-sheets but no enquiry was held by the management and no decision was taken in respect of the same. One of the workmen Shri Lakhan Paul (P.W. 3) gave evidence before the Tribunal and stated that he and two other workmen were working in the Packing Department and all of them were suspended on 2nd February 1963. Subsequently by a notice they were asked to join their duties much later i.e. in the month of June 1964. These three workmen joined on 29th August 1964. Their order of suspension was never withdrawn. After they joined it would be treated that the said order stood withdrawn. O.P.W. 1 Shri P. K. Roy Choudhury, the Factory Superintendent, gave evidence to the effect that several notices were issued inviting the workmen to join. The first notice is Ext. 8, dated 13th June 1964, to which I have referred earlier. The second notice is Ext. E, dated 19th June 1964, where it was stated that all concerned persons did not report on 19th June 1964 and the workers are invited to join on or before 29th of June 1964. The time was accordingly extended. The third notice was accordingly issued on 26th June 1964 wherein workers were further invited to join by 29th of June 1964. Another notice was issued on 27th of June 1964 Ext. E(2) wherein the workers were asked to join by 29th of June 1964. It may be argued that since the workmen did not join by 29th of June 1964 they should be deprived of their wages for the period subsequent thereto. Shri Sengupta does not advance any such argument. Assuming that such an argument can be made but this can be answered by saying that the general notice inviting the workmen to join must be proved to have been brought home to these workmen who had been suspended. Moreover, the suspended workmen could not have joined as naturally they would be under the misapprehension that they were not entitled to join because of the order of suspension. Their claim can therefore be sustained for the entire period during which they remain suspended i.e., they would be entitled to wages up to the date of their resumption of duty. In this particular case the three workmen claimed wages up to 28th of August 1964. Obviously they joined on 29th August 1964. I think that their claim is justified. They would be entitled to claim their wages for the period from 2nd February 1963 to 28th August 1964.

All the eight workmen are therefore entitled to their wages for the period of suspension mentioned against their respective names in the order of reference.

The union has submitted a chart along with the written statement which is Annexure A. The correctness or otherwise of the chart has not been challenged by the company. Four workmen, namely, Gopal Karmakar, Lakhan Paul, Aloke Misra and Chandra Bhusan Chanda gave evidence stating their respective wages. The other four workmen were not however examined. The chart given in Annexure A of the Union is not challenged by the company in their written statement or in evidence. I can accordingly rely upon the contents in Annexure A. The reliefs which the workmen are entitled are specifically stated in Annexure. I hold accordingly that the workmen are entitled to the respective wages at tabled below:—

		Rs. P.
1.	Chandra Bhusan Chanda	2,788.58
2.	Bangali Shaw	2,856.84
3.	Aloke Misra	2,856.84
4.	Protap Bhattacharjee	2,074.80
5.	Basudev De	1,202.04
6.	Lakhan Paul	1,202.04
7.	Nakul Ghosh	1,411.83
8.	Gopal Karmakar	2,360.70

This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
22-11-65

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6314-I.R./IR/10L-169(A)/64.—3rd December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5370-I.R./IR/10L-169(A)/64, dated the 10th October 1965, the industrial dispute between Messrs. Philips India Limited, 'Philips House', 7 Justice Chandra Madhab Road, Calcutta-20 and their workmen employed in the Factory at 19 Convent Road, Calcutta, represented by Philips Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute, between Messrs. Philips India Limited, Philips House, 7 Justice Chandra Madhab Road, Calcutta-20 and their workmen employed in the factory at 19 Convent Road, Calcutta, represented by Philips Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12 (Case No. VIII-307 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 5370-I.R./IR/10L-169(A)/64, dated Calcutta, the 10th October 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Philips India Limited, Philips House, and their workmen employed in the factory at 19 Convent Road, Calcutta, represented by Philips Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, for adjudication regarding the issue contained in the order of reference.

Issue

Whether the workmen are entitled to higher quantum of bonus for the year ended 31st December 1963 than what has been offered by the company in its notice, dated the 29th September 1964? If so, what should be the quantum of additional bonus?

FINDINGS

This is a reference under section 10 of the Industrial Disputes Act. The issue is whether the workmen are entitled to higher bonus for the accounting year 1963. Written statements were filed by the union as well as by the company. It was contended on behalf of the union that the Bonus Act of 1965 would not be applicable to this reference. On 22nd November 1965 when the reference is taken up for hearing a joint petition is filed signed by the representative of the company as well as the representative for the union, wherein the following points were considered. The industrial dispute regarding payment of bonus relating to the year ended 31st December 1963 was pending before the Tribunal before 29th of May 1965. That being so, the Bonus Act applies. It is conceded in the said joint petition that the petitioner company paid bonus to the workmen a sum amounting to more than 20 per cent. of the salary and wages and as such the workmen under the provisions of the Bonus Act are not entitled to receive any further sum on account of additional bonus.

That being the conceded position, the workmen had already received the maximum bonus payable under section 10 of the Bonus Act. Any higher quantum of bonus is not payable to them. The workmen are not accordingly entitled to higher quantum of bonus for the year ended 31st December 1963. This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA
Judge,
Second Industrial Tribunal
24-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6453-I.R./IR/11L-192/64.—7th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6226-I.R./IR/11L-192/64, dated the 18th November 1964, the industrial dispute between Messrs. Dazzle Products Ltd., 7 and 8 Guho Road, Howrah, Head Office 138 Canning Street, Calcutta and their workmen represented by Dazzle Products Employees Union, 3 Guho Road, Ghusury, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Dispute Act, 1947 (XIV of 1948), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Dazzle Products Ltd., 7 and 8 Guho Road, Howrah, Head Office 138 Canning Street, Calcutta, and their workmen represented by Dazzle Products Employees' Union, 3 Guho Road, Chusury Howrah, (Case No. 339 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company—Shri J. Gupta, Labour Officer of the Company.

Present for the Union—Shri Nikhil Ranjan Roy, Advocate.

The above industrial dispute was referred to this tribunal under section 10 of the Industrial Disputes Act, 1947, by Government of West Bengal, Labour Department, order No. 6226-I.R./IR/11L-192/64, dated 18th November 1964, for adjudication upon the following issue:

Issue

Bonus for the accounting year 1963-64 payable before Durga Puja of 1964.

After receipt of the reference from Government on 21st November 1964, usual notices were issued on the parties concerned fixing 14th December 1964 for their appearance and for filing written statement by the union. Both parties appeared on that date, and the union filed its written statement as directed, and 28th December 1964 was fixed for filing written statement by the company. The company took time on two dates for filing written statement, and filed the same on 23rd February 1965. Thereafter the company filed its balance-sheet on 19th March 1965, a copy of which was also made over to the union. Both parties were then directed to submit their respective statements of available surplus and and the company submitted the same on 20th May 1965 but the union did not. The date of hearing of the case was fixed on 3rd November 1965. The Judge of the tribunal having been absent at the Sadar station on account of his work in connection with the Minimum Wages Committee regarding Cinchona Plantation, the case could not be taken up for hearing on the date fixed. On 11th November 1965 the case was put up for orders. The representatives of the parties also appeared on that date and stated that a talk of compromise was going on between the parties over the matter in dispute. On their prayer, 26th November 1965 was fixed for giving the parties a chance of a compromise if possible, and in case it was not compromised, for fixing a date of hearing. The Judge was on leave on 26th November 1965 and the record was put up on 27th November 1965. Parties also appeared and filed a joint petition of compromise and prayed for an award in terms of the settlement arrived at between the parties.

The terms of compromise appear to be quite fair and reasonable and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted and I pass a "no dispute" award as prayed for. The petition of compromise is made a part of the award as Annexure A.

This is my award.

Dictated and correted by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
29-11-65

ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department's Order of Reference No. 6226-I.R./IR/11L-192/64, dated the 18th November 1964

And

In the matter of an industrial dispute

Between

Messrs. Dazzle Products Limited

Vs.

Their workmen represented by the Dazzle Products Employees' Union.

The abovementioned parties beg to submit as follows:

1. That the company and their workmen represented by the Dazzle Products Employees' Union have arrived at a settlement on the issue under dispute before the tribunal. A copy of the settlement arrived at between the parties is marked Annexure "A".

2. That the company and their workmen have no dispute over the payment of bonus for the year 1963-64 as per terms of settlement referred to above.

3. That the company and their workmen pray that the tribunal may be pleased to pass an award in terms of settlement.

For this act of kindness the parties shall ever pray.

For Dazzle Products Employees' Union.

Haridas Chakraborty,
Harendra Prosad Bhattacharjee.
The 27th November 1965.

For Dazzle Products Ltd.

Sd. Illegible, Director.

MEMORANDUM OF SETTLEMENT

Name of parties—(1) Dazzle Products Ltd. (Head Office: 138 Canning Street, Cal.-1), (2) Workmen of the company represented by the Dazzle Products Employees' Union, 3 Guha Road, Ghusury, Howrah.

Represented by—(1) For the Company: Shri G. D. Mimani. (2) For the workmen: (a) Shri Haridas Chakraborty, (b) Shri Harendra Prosad Bhattacharjee.

Short recital of the case.

By reference No. 6226-I.R./1R/11L-192/64, dated the 18th November 1964, the Government of West Bengal, Labour Department, referred the issue of bonus for the accounting year 1963-64 payable before the Durga Puja of 1964 to the Fifth Industrial Tribunal, West Bengal, for adjudication. Due to the promulgation of the Bonus Ordinance the parties have agreed to mutually settle the dispute on the following terms:—

Terms of settlement

1. The company will pay minimum bonus at the rate of 4 per cent. of wages or Rs. 40, which even is higher; as provided in the Bonus Ordinance to all workmen entitled to bonus under the Ordinance for the year 1963-64.

2. The amount of advance paid to the employees at the rate of 15 days' basic wages which was to be adjusted against bonus awarded by the tribunal will now be adjusted against the minimum bonus payable under the ordinance.

3. It is agreed that the payment of bonous for 1963-64 in terms of (1) and (2) above will be made on 30th October 1965.

4. It is agreed that this settles the dispute regarding bonus for the year 1963-64 pending before the Fifth Industrial Tribunal, West Bengal.

5. It is agreed that the parties will jointly make a prayer to the Fifth Industrial Tribunal for an award based on the terms of settlement.

For workmen:

Haridas Chakraborty.

Harendra Prosad Bhattacharjee.

27-11-65:

For Dazzle Products Ltd.
Sd. Illegible, Director.
K. P. MUKHERJEE,
Judge.
First Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6319-I.R./IR/10L-197/64.—4th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 5994-I.R./IR/10L-197/64, dated the 27th October 1964, the industrial dispute between Messrs. Standard Electronics Ltd., 17A Ashu Bose Lane, Howrah and their workmen represented by the Central Howrah United Engineering Workers' Union, 101/3A Brindaban Mullick Lane, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industsrial Tribunal.

And whereas the said Third Industrial Tribunal has submitted to the State Governments its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Standard Electronics Ltd., 17A Ashu Base Lane, Howrah, and their workmen represented by the Central Howrah United Engineering Workers' Union, 101/3A Brindaban Mullick Lane, Howrah. (Case No. VIII-319 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

AWARD

By order No. 5994-I.R./IR/10L-197/64, dated the 27th October 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Standard Electronics Ltd., 17A Ashu Bose Lane, Howrah, and their workmen represented by the Central Howrah United Engineering Workers' Union, 101/3A Brindaban Mullick Lane, Howrah, regarding the matter specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March, 1957, for adjudication.

Issue

Bonus payable in 1963.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute said to be existing between Messrs. Standard Electronics Ltd., 17A Ashu Bose Lane, Howrah (hereinafter be referred to as the company) and their workmen represented by the Central Howrah United Engineering Workers' Union, 101/3A Brindaban Mullick Lane, Howrah (hereinafter be referred to as the union).

As usual immediately after receipt of the reference, notices were issued to the parties. The union appeared after several adjournments and filed a statement of the case but the company did not file any in spite of proper service of notice. The company having wilfully avoided appearance the case had to be fixed for ex-part hearing, but the union also did not come ready and no step was taken. The reference was received on 5th November 1964. So, more than a year elapsed without any effective step being taken by the union for hearing of the case Moreover, on the date fixed for hearing, none appeared, no intimation sent and no step, whatsoever, was taken. Therefore, in the circumstances, it may be presumed that the dispute under reference does no longer exist. So, I take a "no dispute" award.

Dictated and corrected by me.

N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge.
Third Industrial Tribunal.
20-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6346-I.R./IR/1R/10L-179(A)/64. — 4th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 6090-I.R./IR/10L-179(A)/64, dated the 7th November 1964, the industrial dispute between Messrs. R. K. Engineering Syndicate, 104/4/1 Grand Trunk Road (North), Salkia, Howrah and Messrs. Balmer Lawrie and Co. Ltd., 21 Netaji Subhas Road, Calcutta-1, and their workmen represented by Balmer Lawrie Employees' Association, Commercial Buildings, Block No. 3, 2nd floor, 23 Netaji Subhas Road, Calcutta-1, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. R. K. Engineering Syndicate, 104/4/1 Grand Trunk Road, (North) Salkia, Howrah and Messrs. Balmer Lawrie and Co., Ltd., 21 Netaji Subhas Road, Calcutta-1, and their workmen represented by Balmer Lawrie Employees' Association. (Case No. VIII-323 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 6090-I.R./IR/10L-179(A)/64, dated Calcutta, the 7th November 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. R. K. Engineering Syndicate and Messrs. Balmer Lawrie and Co., and their workmen represented by Balmer Lawrie Employees' Association for adjudication regarding the issues contained in the order of reference.

Issues

Whether the termination of service of the following workmen justified? To what relief, if any, are they entitled:—

(1) Sk. Lallan, (2) Moti Chand Sharma; (3) Jay Mondal Sharma, (4) Surendra Nath Bera, (5) Barsati, (6) Ramsaran, (7) Gaurisarkar Sharma, (8) Bhagwan Sharma, (9) Dil Bahadur, (10) Ram Audh Sharma and (11) Madhu Sudan Ram.

Abolition of contract system.

Appearances of the parties are as follows:—

For R. K. Engineering Syndicate—Shri S. K. Bhanja Chowdhury, Advocate.

For Messrs. Balmar Lawrie and Co.— Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam and Company, Solicitors.

For Balmer Lawrie Employees' Association—Shri Sunil Kumar Das, Asst. Secretary.

This is a reference under section 10 of the Industrial Disputes Act. The workmen are represented by Balmer Lawrie Employees' Association. Both the Syndicate and the Association filed their respective written statements and the reference was fixed for hearing on 23rd September 1965. On that day the syndicate was absent and the union representative applied for time. It was adjourned to 18th November 1965. The syndicate and the Association jointly submitted a petition to the Tribunal stating that the Association do not wish to proceed with adjudication proceeding and as such both the Association and the Syndicate prayed that a 'no dispute' award is made. The Assistant Secretary of the Association and the Syndicate's Advocate appeared before me. Shri J. K. Ghosh, Advocate for Balmer Lawrie and Co., was also present and he had no objection to the said petition. Accordingly I pass a 'no dispute' award in this reference.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.
22-11-65

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6461-I.R./IR/4L-14/65. — 8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1954-I.R./IR/4L-14/65, dated the 31st May 1965, the industrial dispute between Sarbashri Kismet Singh and Ajaib Singh, owners of Bus No. WBS277 of Route No. 87, 4B Lake Place, Calcutta-29 and their workmen represented by the Barrackpore Bus Employees' Union, B. T. Road, Khardah, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

in the matter of an industrial dispute between Sarbashi Kismet Singh and Ajaib Singh, Owners of Bus No. WBS227 of Route No. 87, 4B Lake Place, Calcutta-29 and their workmen represented by the Barrackpore Bus Employees' Union, B. T. Road, Khardah, 24-Parganas. (Case No. VIII-132/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri B. BASU, Bar-at-Law, Judge.

AWARD

The Government of West Bengal, by order No. 1954-I.R./IR/4L-14/65, dated 31st May 1965, had referred the following industrial dispute between Sarbashri Kismet Singh and Ajaib Singh, owners of Bus No. WBS277 of Route No. 87, 4B Lake Place, Calcutta-29 and their workmen represented by the Barrackpore Bus Employees' Union, B. T. Road, Khardah, 24-Parganas, to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Krishnapada Roy is justified? What relief, if any, is he entitled to?

After the service of usual notice, written statement had been put in on behalf of the employers. Though one Ranjit Singh who is the Secretary of the union, had appeared on 28th October 1965 after the written intimation from this Tribunal, no written statement had been filed either before or after that date. Even today, none has appeared on behalf of the union, or on behalf of the employers. In the circumstances, it is not necessary to state in detail the written statement filed on behalf of the employers. It will be sufficient to state that the employers are the owners of the Bus No. WBS277 which plies in Route No. between Shyambazar and Barrackpore Court, one Gurudev Singh was the permanent driver s September 1960 and that there was an arrange between the employers and Gurudev Singh tha Gurudev Singh was absent for any reason, he w appoint a driver for a temporary period and G dev Singh would be entirely responsible for proper working of the temporary employme the driver or drivers. Pursuant to this arra ment, Gurudev Singh had employed during absence Shri Krishnapada Roy who was never permanent driver of the Bus. There is, theref no relationship of master and servant between employers and Krishnapada Roy. He cannot reinstated. It is further stated that Krishna was also not a member of the union and that alleged dispute is only an individual dispute.

As no written statement had been put in behalf of the workmen and as the Secretary of union, Ranjit Singh, has also not appeared at time after 28th October 1965, it appears to me there is really no dispute between the empl and Krishnapada Roy. In the circumstances, I a "No-dispute" award in the present case.

This is my award.

Dictated and corrected by me.

P. BASU,
Judge.

P. BASU,
Judge, Sixth Industrial Trib
26-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. S

No. 6315-I.R./IR/10L-169(A)/64.—3rd Dece 1965.—Whereas under the Government of Bengal, Labour Department, order No. 5160-I.R. 10-169(A)/64, dated the 9th October 1965, the in trial dispute between Messrs. Philips India Lim 'Philips House', 7 Justice Chandra Madhab Calcutta-20, and their workmen employed in (1) Head Office at 7 Justice Chandra Madhab R Calcutta-20, (2) the Regional Office, East (and Service), 32 Chowringhee Road, Calcut and (3) Commercial Ware House and Packing Forwarding, 134B Beliaghata Road, Calcutt represented by Philips Workers' Union, 249 B Behari Ganguly Street, Calcutta-12, regarding issues mentioned in the said order being ma specified in the third schedule to the Industrial putes Act, 1947 (XIV of 1947), was referred adjudication to the Second Industrial Tribunal;

And whereas the Second Industrial Tribunal submitted to the State Government its award on said industrial dispute;

Now, therefore, in pursuance of the provisio section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to pu the said award as shown in the annexure hereto

ANNEXURE

In the matter of an industrial dispute between Messrs. Philips India Limited, Philips House, 7 Justice Chandra Madhab Road, Calcutta-20 and their workmen employed in (1) the Head Office at 8 Justice Chandra Madhab Road, Calcutta-20, (2) The Regional Office, East (Sales and Service), 32 Chowringhee Road, Calcutta-16 and (3) Commercial Ware House and Packing and Forwarding, 134B Beliaghata Road, Calcutta-10, represented by the Philips Workers' Union, 249 Bepin Behari Canguly Street, Calcutta-12 (Case No. VIII-310 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri AMBICA PADA BHATTACHARYA, Judge, Second Industrial Tribunal.

By order No. 5160-I.R./IR/10L-169(A)/64, dated Calcutta, the 9th October 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Philips India Limited and their workmen employed in (1) the Head Office, (2) the Regional Office, (3) Commercial Ware House and Packing and Forwarding represented by Philips Workers' Union for adjudication regarding the issue mentioned in the order of reference.

Issue

Whether the workmen are entitled to higher quantum of bonus for the year ended 31st December 1963 than what has been offered by the company in its notice, dated the 29th September 1964? If so, what should be the additional bonus?

DECISION

This is a reference under section 10 of the industrial Disputes Act. The issue is whether the workmen are entitled to higher bonus for the accounting year 1963. Written statements were filed by the union as well as by the company. It was contended on behalf of the union that the Bonus Act of 1965 would not be applicable to this reference. On 22nd November 1965 when the reference is taken up for hearing a joint petition is filed signed by the representative of the company as well as the representative for the union wherein the following points were considered. The industrial dispute regarding payment of bonus relating to the year ended 31st December 1963 was pending before the Tribunal before 29th of May 1965. That being so, the Bonus Act applies. It is conceded in the said joint petition that the petitioner company paid bonus to the workmen a sum amounting to more than 20 per cent. of the salary and wages and as such the workmen under the provisions of the Bonus Act are not entitled to receive any further sum on account of additional bonus.

That being the conceded position, the workmen had already received the maximum bonus payable under section 10 of the Bonus Act. Any higher quantum of bonus is not payable to them. The workmen are not accordingly entitled to higher quantum of bonus for the year ended 31st December 1963.

This is not award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge
Second Industrial Tribunal
24-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

No. 6462-I.R./IR/4L-24/65. — 8th December 1965.— Whereas under the Government of West Bengal, Labour Department, order No. 2905-I.R./IR/4L-24/65, dated the 3rd July 1965, the industrial dispute between Shri Panchanan Mallick owner of Bus No. 1134, Route No. 78, Bania Para Moniarampore, Barrackpore and his workmen represented by Barrackpore Bus Employees Union B.T. Road, Khardah, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provision of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of an industrial dispute between Shri Panchanan Mallick, owner of bus No. 1134 Route No. 78, Bania Para, Moniramporc Barrackpore, and his workmen represented by Barrackpore Bus Employees' Union, B.T Road, Khardah, 24-Parganas, (Case No VIII-168/65.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company (owner)—Shri C. R. Mitra Advocate.

For the Union—None.

AWARD

The Government of West Bengal, by order No. 2905-I.R./IR/4L-24/65, dated 3rd July 1965 had referred the following industrial dispute between Shri Panchanan Mallick, owner of bus No 1134, Route No. 78, Bania Para, Moniramporc

Barrackpore, and his workmen represented by Barrackpore Bus Employees, Union, B.T. Road, Khardah, 24-Parganas, to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Mahabir Shaw is justified? To what relief, if any, is he entitled?

After the service of usual notice, the employer had put in the written statement at first as directed. The union Secretary Shri Ranjit Singh had appeared on 28th October 1965, but the written statement was not filed either before or after that date. As no written statement has at all been filed I had fixed 29th November 1965 for hearing. Even today, none has appeared on behalf of the workmen and even the concerned workman has also not appeared. In the written statement filed on behalf of the employer, it has been stated that Mahabir Shaw is not a workman within the meaning of the Industrial Disputes Act, 1947, that Shri Shaw was employed as a Badli driver of but No. 1134 at the daily rate of Rs. 10 and had worked for 14 days in the month of March, 24 days in the month of April and 26 days in the month of May 1964, and that Shri Shaw was so employed during the temporary absence of the permanent driver. It is further stated that Shri Shaw had been absenting himself from 1st June 1964 and that the termination of service of the Badli driver in the circumstances is legal and justified. It is also said that Shri Shaw is not entitled to any relief. The learned Advocate Shri Mitra showed me a register showing the days in which Shri Shaw had worked, and also showing that full payments have been made for the days during which Shri Shaw had worked. In view of the fact that the matter is not contested either by the Union on behalf of the workmen or by the concerned workman and also in view of the further fact that no written statement had been put in by the union, it appears to me that a "No-dispute" award ought to be passed in this case. I accordingly pass a "no-dispute" award. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal.
30-11-65.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Maldah-West Dinajpur Area

Base-Year 1951 = 100

January 1965 to June 1965

Items	Weight	December 1964	January 1965	February 1965	March 1965	April 1965	May 1965	June 1965
Food	65.62	121	113	109	110	111	119	124
Food and Lighting	10.53	102	103	102	102	103	103	106
Clothing	7.10	98	102	102	102	102	102	102
Miscellaneous	14.24	107	114	114	115	115	119	110
House Rent	2.51	100	100	100	100	100	100	100
Comb. Index	100.00	115	111	108	109	111	116	118

The Index Numbers for Maldah-West Dinajpur area came down by four points from 115 in December 1964 to 11 in January 1965 and then by three points to 108 in February 1965. The Index Number for March 1965 went up by 1 point from 108 in February to 109 and then rose by two points to 111 in April 1965 and by five points to 116 in May 1965 and further by two points to 118 in June 1965.

The fall in the index numbers in the months of January and February 1965 was due mainly to fall in the prices of rice, kalai, mustard oil, gur, potato and brinjal.

The rise in the Index Numbers from March to June 1965 was due mainly to increase in the prices of rice, atta, potato, egg, fish fire-wood, kerosine oil, certain items in the clothing group, washing soap, toilet soap and hair oil.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS FOR CALCUTTA

(Base 1960 = 100)

October 1965

Group/Sub-group		
I-A.	Food	
	(*a*) Cereals and Products	118
	(*b*) Pulses and Products	174
	(*c*) Oils and Fats	175
	(*d*) Meat, fish and eggs	141
	(*e*) Milk and Products	114
	(*f*) Condiments and Spices	131
	(*g*) Vegetables and Fruits	177
	(*h*) Other Food	153
	Food Index	139
I-B	Pan, Supari, Tobacco and Intoxicants	145
II.	Fuel and Light	125
III.	Housing	113
IV.	Clothing, Bedding and Foot-Wear	125
V.	Miscellaneous :	
	(*a*) Medical Care	104
	(*b*) Education, Recreation and Amusement	106
	(*c*) Transport and Communication	124
	(*d*) Personal Care and Effects	152
	(*e*) Others	117
	Miscellaneous Index	121
	General Index	134
Estimated General Index on base 1944 = 100		202

D. CHATTERJEE

Labour Commissioner, West Bengal and

Competent Authority Under Minimum Wages Act.

stered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

. 6506-I. R./IR/15L-21(A)/63.—10th Decem- 1965.—Whereas under the Govern ment of West al, Labour Department, order No. 5156-I. R./ 15L-21/(A)/63, dated the 17th December 1963, industrial dispute between Messrs. Vegetable ducts Ltd., P. O. Belghoria, 24-Parganas, and their kmen represented by Vegetable Products Workers' on, 49 Nimta Road, P. O. Belghoria, 24-Parganas, rding the issues mentioned in the said order being ters specified in the third schedule to the Industrial putes Act, 1947 (XIV of 1947), was referred for udication to the Fourth Industrial Tribunal :

nd whereas the said Fourth Industrial Tribunal has mitted to the State Government its award on the l industrial dispute :

low, therefore, in pursuance of the provisions of ion 17 of the Industrial Disputes Act, 1947 (XIV of 7), the Governor is pleased hereby to publish the award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute between Messrs. Vegetable Products Ltd., P. O. Belghoria, 24-Parganas and their workmen represented by Vegetable Products Workers' Union, 49 Nimta Road, P. O. Belghoria, 24-Parganas (G. O. No. 5156-IR, dated 17th December 1963). (VIII-314/63).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

The present reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, order No. 5156-I.R./I.R./15L-21(A)/63, dated 17th December 1963. The parties are Messrs. Vegetable Products Ltd., P. O. Belghoria, 24-Parganas and their workmen represented by Vegetable Products Workers' Union, 49 Nimta Road, P. O. Belghoria, 24-Parganas. The issues for adjudication are as follows :

1. Bonus out of profits for the year ending 31st December 1961, payable in 1962.

2. Customary Bonus payable before the Puja of 1962.

After due notices the parties to the present dispute appeared before this Tribunal and submitted their respective written statements. When the case became ripe for hearing, attempts were made for amicable settlement and some adjournments were granted for the said purpose. Today both the sides appear and file a joint petition of compromise stating that the disputes between them have been amicably settled by and between them according to the terms mentioned in the petition of compromise. It is prayed that an award may be passed on the basis of this petition. I have heard

both the sides and I find that the compromise is voluntary, reasonable and legal. As prayed for by the parites, I pass an award in terms of the petition filed today which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTACHARYA.
Judge.

R. BHATTACHARYA.
Judge,
Fourth Industrial Tribunal.
2-12-65.

ANNEXURE "A"

BEFORE THE JUDGE, FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order of Reference No. 5156-I. R./I.R/15L-21 (A)/63, dated 17th December 1963,

And

In the matter of Vegetable Products Ltd., P. O. Belghoria, 24-Parganas—Employer.

Versus

Their Workmen represented by Vegetable Products Workers' Union, 49 Nimta Road, P. O. Belghoria, 24-Parganas—Workmen.

The humble petition of both parties abovenamed.

Most Respectfully Sheweth :

That the parties hereto after mutual negotiations have settled the dispute over bonus out of profits for the year ending 31st December 1961 payable in 1962, amicably out of Court, on the following terms viz.—

1. That the employer agrees to pay profit bonus to all permanent workmen who were on the Muster Rolls of the company on 31st December 1961 and also to others who have completed 240 working days in the calendar year 1961.

2. That the employer agrees to pay profit bonus to workmen in the manner as aforesaid of 36 (thirty-six) days wages as consolidated and as pevailing on 31st December 1961, in addition to the 30 days advance towards bonus for the year 1961 already paid to the workmen,

3. That it is agreed that the dispute over the customary bonus payable before the Pujah's in 1962 is given up and not pressed in view of the decision of the Supreme Court between the same parties, dated 9th November 1964, in C. A. No. 1092 of 1963.

That the disputes having been settled as above by and between the parties hereto it is necessary that an Award should be passed accordingly.

In the circumstances stated above your Petit jointly pray that Your Honour will be grac pleasedto approve of the above settlement and p Award on the said basis, treating Petition of Co mise as part of the said Award.

And your petitioners as in duty bound shall pray.

For employer—

Illegible,
Manager.
Vegetable Products Ltd.
Belghoria.
30-11-65.

Illegible.
Secretary,
Vegetable Produots Wor
Union
49 Nimta Road, Belgho

R. BHATTACHARYA
Judge,
Fourth Industrial Tribu
2-12-65.

By order of the Governor

S. C. MUKHERJEE. Asstt

No. 6475-I.R./IR/10L-149(A)/64.—8th Dece 1965.—Whereas under the Government of West Be Labour Department, order No. 3537-I.R. IR 97/62, dated the 6th August 1962, as amended (he after referred to as the said order), the industrial di between Messrs. the employers of the Engine Establishments mentioned in list I of the said and represented by themselves or by the organis mentioned in list II of the said order on the one and their workmen represented by the trade u mentioned in list III of the said order, on the regarding the issues mentioned in the said order. matters specified in the third schedule to the Indu Disputes Act, 1947 (XIV of 1947), was refere the Seventh Industrial Tribunal for adjudication.

And whereas during the pendency of proce before the said Industrial Tribunal Shri Ramra padhaya, a workman of Messrs. S. P. Manufact Co., 100-1 Cossipore Road, Calcutta-2, one of companies involved in the said disputes of the company, made a complaint in writing to the Industrial Tribunal against the said company all that the said company had discharged the said wor concerned in such dispute;

And whereas in exercise of the powers conferr section 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has adjudi upon the said complaint and submitted its awa the State Government:

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947 (of 1947), the Governor is pleased hereby to pu the said award as shown in the annexure hereto

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, filed by Shri Ramraj Uppadhaya of 95/1 Cossipore Road, Calcutta-2, against Messrs. S. P. Manufacturing Co., 100/1 Cossipore Road, Calcutta-2 (Case No. 142/63 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge.
Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industsial Disputes Act, made by Shri Ramraj Uppadhaya, against the employer-company, Messrs. S. P. Manufacturing Co., complaining that he was illegally and unjustifiably retrenched from service by the company in contravention of the provisions of sections 25F & 25G, Industrial Disputes Act, and also of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the company and its workman, referred to this Tribunal by G.O. No. 3537-IR., dated 6th August 1962.

The company on being served with a notice of the application, appeared before this Tribunal and filed its written statement in due course.

The case was finally fixed for hearing on the 24th November 1965. In the meantime, on 11th November 1965, the applicant workman personally appeared before the Tribunal and filed a petition stating that he had amicably settled his dispute with the company out of court and so did not want to proceed with the application any further and praying that the case should be disposed of by a "no dispute" award. The petition was directed to be put up on the date already fixed, 24th November 1965. Accordingly, the petition was put up on that date. There was no appearance by either party on that date. As none has appeared to oppose or challenge the petition filed on 11th November 1965, I accept it as bona fide and genuine and accordingly I would dispose of the case on the basis of that application.

Accordingly, I make a "no dispute" award in the case on the footing that the applicant workman has amicably settled his dispute with the Company out of court and thereby the dispute has ceased to exist for adjudication.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
26-11 65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 6476-I.R./IR/10L-149(A)/64.—8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between Messrs. the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Yakub Ali Beg, a workman of Messrs. Austin Distributors (P) Ltd., 173 Lower Circular Road, Calcutta-14, one of the companies involved in the said disputes of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Yakub Ali Beg, P.O. & Vill. Tyenda Kura, district Cuttack, Orissa, against Messrs. Austin Distributors (P) Ltd. of 173 Lower Circular Road, Calcutta-14. (Case No. 33/65 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Yakub Ali Beg against the Employer-Company, Messrs. Austin Distributors (P) Ltd., complaining of alleged mala fide and unjustified termination of his service in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication

proceedings of another dispute between the company and its workmen, referred to this Tribunal by G.O. No. 3537-IR., dated the 6th August 1962 and claiming reinstatement to service with full back wages or compensation for the period of forced unemployment.

The company appeared on being served with the notice of the application and filed its written statement in due course.

The case was finally fixed for hearing on the 25th November 1965. On that date, the applicant personally appeared before the Tribunal with Shri Biseswar Ganguli, President of their union, and presented an application stating that he did not want to proceed with the case any further and praying that the case might be treated as closed.

As the applicant himself is not willing to proceed with the case any further and does not want adjudication of the dispute raised by him, it is to be held that he has given up the dispute and so, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case on the ground that the applicant workman himself has given up the dispute and does not want any adjudication thereof.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
26-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 6541-IR./IR/11L-183/65.—14th December 1965.--Whereas under the Government of West Bengal, Labour Department, order No. 3359-IR./IR/11L-183/65, dated the 3rd August 1965, the industrial dispute between Messrs. K. Hore and Co., 122 Dharmatala Street, Calcutta-13, and their workmen represented by the K. Hore and Co. Mazdoor Union, 48 Dharamtala Street, Calcutta-13 regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal.

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. K. Hore and Co., 122 Dharamtala Street, Calcutta-13 and their workmen represented by the K. Hore and Co. Mazdoor Union, 48, Dharamtala Street, Calcutta-13. (Case No. VIII-208-65).

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri P. BASU, Bar-at-law, Judge

Appearances

For the Company : Shri Dilip Kumar Das Gupta, Advocate.

For the Union : Shri Mominul Haydor, Secretary.

AWARD

The Government of West Bengal, by order No. 3359-IR./IR/11L-183/65, dated 3rd August 1965, had referred the following industrial dispute between Messrs. K. Hore and Co., 122 Dharamtala Street, Calcutta-13 and their workmen represented by the K. Hore and Co., Mazdoor Union, 48 Dharamtala Street, Calcutta-13, to this Tribunal for adjudication.

Issue

Is the dismissal of Shri Munshi Singh justified ?
To what relief, if any, is he entitled ?

After the service of the usual notice, the company did not file the written statement at first as directed, and in fact, time was allowed on the last occasion till 15-12-65 for filing the written statement. However, on 1-12-65, a petition of compromise signed by Mominul Hayder, Secretary of the union, the concerned workman Shri Munshi Singh and the Factory Manager of the company, was filed. It appears therefrom that Shri Munshi expressed his regret and gave assurance that he would maintain discipline in future, and that in view of the expression of regret and the assurance, the management agreed to take him in employment in the same or similar post on the same pay he was drawing at the tme of the termination of service. It was further agreed that Shri Munshi would get continuity of his service and the period of unemployment will be treated as absence without pay. I have heard the concerned workman, the Secretary of the union and the Factory Manager, and also the learned Advocate Shri Das Gupta who appeared for the company. It appears to me that the terms of compromise are legal, bona fide and reasonable and should be given effect to. In the circumstances, I pass a "no-dispute" award. This is my award.

Dictated and corrected by me.
P. BASU, Judge.

P. BASU, Judge,
Sixth Industrial Tribunal,
3-12-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 6492-IR/IR/10L-91/64.—9th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3673-IR/IR/10L-91/64, dated the 20th August 1964, the industrial dispute between Messrs. Indian Hume Pipe Co. Ltd., factory at Konnagar, district Hooghly and head office at 190/1 Rash Behari Avenue, Calcutta and their workmen employed in the aforesaid two places represented by the Indian Hume Pipe Employees' Union, 210 Criper Road, Konnagar, district Hooghly, regarding the issue mentioned in the said order being a matter specified in the third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Hume Pipe Co., Ltd., factory at Konnagar, district Hooghly, and head office at 190/1 Rash Behari Avenue, Calcutta and their workmen employed in the aforesaid two places represented by Indian Hume Pipe Employees' Union, 210 Criper Road, Konnagar, Hooghly. (Case No. VIII-221 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

SHRI AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 3673-IR/IR/10L-91/64, dated Calcutta, the 20th August 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Indian Hume Pipe Co., Ltd., factory at Konnagar and head office at 190/1 Rash Behari Avenue, Calcutta and their workmen employed in the aforesaid two places represented by the Indian Hume Pipe Employees, Union which was referred to this Tribunal for adjudication regarding the issue contained in the order of reference.

Issue

Whether the workmen employed at Konnagore factory and Calcutta Office of Indian Hume Pipe Co., Ltd., are entitled to any bonus for the year 1962-63 (year ending 30th June 1963)? If so, what should be the quantum and under that condition should it be paid?

This is a reference under section 10 of the Industrial Disputes Act. The issue before the Tribunal was whether the workers employed at Konnagore Factory and Calcutta Office of Indian Hume Pipe Co., Ltd., are entitled to any bonus for the year 1962-63 (year ending 30th June 1963). Both parties filed written statements in support of their respective cases. After several adjournments it was fixed for hearing on 22nd November 1965. On that day a joint petition was filed duly signed by both parties. On the side of the workmen Shri Nani Gopal Majumdar, General Secretary, signed the petition of settlement. The terms of settlement are incorporated in Annexure "A". An award is accordingly made in terms of Annexure A which forms a part of the award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

AMBICA PADA BHATTACHARYA,
Judge,
Second Industrial Tribunal.
26-11-65.

ANNEXURE "A"

MEMORANDUM OF SETTLEMENT

Representing Employers—Shri J. M. Shah, Circle Engineer and Shri A. K. Das Gupta, Manager, Konnagar Factory.

Representing Employees—Shri N. G. Majumder, General Secretary, Indian Hume Pipe Employees' Union, Konnagar.

Short recital of the case

The Indian Hume Pipe Employees' Union, Konnagar, made a demand for Bonus for the year 1962-63 and the same is pending before the Industrial Tribunal in reference No. 3673/IR/IR/10L-91/64, dated 20th August 1964, for a decision in terms of the provisions under the Payment of Bonus Act, 1965, by letter, dated 16th June 1965, addressed to the Assistant Labour Commissioner, Government of West Bengal, Chandernagore, and a copy to the company the union requested for payment of bonus for the year 1963-64. By letter, dated 8th September 1965, the union further requested for D. A at the rate of Rs.2 per day to each worker subject to the withdrawal of the High Court Case. After considering the Union's demands the above matter was discussed at various meetings between the management and the union. As a result of these discussion, a settlement is reached between the parties on the following terms :

TERMS OF SETTLEMENT

(1) It is agreed between the parties that for the year 1962-63 19 per cent. of Basic earnings as Bonus shall be paid in full and final settlement of the claim of the

workmen for the year 1962-63. The compay having already paid at the rate of 25 per cent. of the Basic earnings in the terms of the Notice, dated the 14th March 1964, for the year 1962-63, the excess of 6 per cent. shall be adjusted by the company from payment to be made for the year 1963-64 as Bonus.

(2) It is agreed betwen the parties that the company shall pay 13.5 per cent. of the total earning as bonus for the year 1963-64 and the workmen shall accept the same in full and final settlement of their claim for the year 1963-64. It is further agreed that as referred to in clause (1) hereof the excess of 6 per cent. of the basic earnings paid to the workmen as bonus for the year 1962-63 shall be adjusted against the aforesaid rate of 13.5 per cent of the total earnings and the balance of the same shall be payable to the workmen as bonus for the year 1963-64 in full and final settlement of the claim of Bonus for the year 1963-64 viz. year ending 30th June 1964. The workmen as well as the union further agreed and undertake jointly severally to withdraw the demand for the bonus for 1963-64 at present pending before the Conciliation Officer, Chandernagore, district Hooghly, in view of the present settlement relating to the claims of bonus for 1963-64.

(3) The above payment referred to in clause (1) and (2) hereof shall be subject to the following conditions:

(i) Basic earnings referred to shall be exclusive of D. A., overtime, and other allowances, and compensation or total earnings referred to above shall be basic plus D. A. exclusive of any other allowances and compensation.

(ii) Bonus as agreed to above shall be paid to the eligible workmen within 7 days of the submission of application to the Tribunal about the withdrawal of the Reference No. 3673/IR/IR/10L-91/64, dated 20th August 1964, before the Second Industrial Tribunal, Goverment of West Bengal, relating to the Bonus for the year 1962-63.

(iii) Those workmen who have put in 30 days or less of actual service in the respective year shall not be entitled to receive the bonus.

(iv) The workmen whose service are terminated for acts of misconduct causing financial loss to the company shall not be entitled to bonus to the extent of the financial loss caused to the company.

(v) The workmen who are eligible for bonus as agreed to above but who are no longer in the service of the company on the date of the present agreement shall apply in writing to the company on or before 31st December 1965 in default they will not be entitled to any bonus. On receipt of the application t company shall offer to pay bonus to such wo men within the one month of the said rece of applications.

(4) Dearness Allowance—It is agreed between t parties that rate of Daarness Allowance payable to t daily rated workmen (Skilled, Semiskilled an Unskill only shall be raised to Rs.2 per day with effect fr 15th October 1965 subject to the condition that t difference shall be paid within a period of three we from the date of the withdrawal of the writ Petit from the High Court, Calcutta, relating to the Awa made by the Seventh Industrial Tribunal in resp of dearness allowances, etc.

It is agreed that no dispute for revision of wa scales and D. A., in respect of daily rated workm shall be raised by the workmen or by the union for period of two years from the date of the present sett ment.

(5) Classification— As regards classification of wo men as per terms of the Award made by the Sever Industrial Tribunal relating to the Order of Refere No. 2526-IR/IR/10L-109/62, dated 19th Febru 1962, it is agreed to classify moulders as semi-skill workmen. However, the existing moulders viz. Sriram Sheonath, (2) Ganesh Ruhidas, (3) Balar Chakravarty and (4) Badal Pashi shall be given th existing grades as personal grades. Excepting th the rest of the classifications as per Award shall co tinue to be binding between the parties.

(6) Specific Undertaking—In view of the settlemen the workmen as well as the union jointly and severall agree and undertake that as a condition precedent t the benefits referred hereof the workmen employe at the Konnagar Factory shall give the minimum dail production as stated below in default whereof th company shall have option to stop the benefits referre to in clause (4) hereof till such date as the productio in terms of the present settlement are not given a agreed in terms of the present settlement.

(a) The existing workmen shall give 12 runs on 8 Moulding Machine up to 48" dia and 16 run on 6' Moulding Machine. When they mak bigger sizes say 60" and above to be counte as two runs.

The above rate of production is on the basis of the existing strength of the employees which is 56.

(b) This settles the outstinding issues and is entered into with a view to maintaining good Labour-Management relations and help raising productivity.

For and on behalf of workmen

Nani Gopal Majumder,
General Secretary,
Indian Hume Pipe Employees' Union.

For and on behalf of the Indian Hume Pipe Co., Ltd.

J. M. Shah,
Circle Engineer.

A. K. Das Gupta.
Manager.

November 22, 1965.

Witnesses—
Anil Das Chowdhury,
Advocate.

J. D. Mukerji,
Advocate.

Copy to—

Conciliation Officer,
Chandernagore, Hooghly.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal,
26-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6477-I.R./IR/10L-149(A)/64.—8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order), the industrial dispute between Messrs. the emloyers of the Engineering Establishments mentioned in list I of the said orders and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Mirza Omerali Beg, a workman of Messrs. Austin Distributors (P) Ltd., 173 Lower Circular Road, Calcutta-14 (one of the companies involved in the said disputes) of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Mirza Omerali Beg, P.O. & Vill. Tyenda Kura, district Cuttack, Orissa, against Messrs. Austin Distributors (P) Ltd., of 173 Lower Circular Road, Calcutta-14. (Case No. 37/65 under section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Mirza Omerali Beg against the Employer Company Messrs. Austin Distributors (P) Ltd., complaining of alleged mala fide and unjustified termination of his service in contravention of the relevant provisions of section 33, Industral Disputes Act, during the pendency of the adjudication proceedings of another dispute between the company and its workmen, referred to this Tribunal by G.O. No. 3537-IR., dated the 6th August 1962, and claiming reinstatement to service with full back wages or compensation for the period of forced unemployment.

The company appeared on being served with the notice of the application and filed its written statement in due course.

The case was finally fixed for hearing on 25th November 1965. On that date, the applicant workman personally appeared before the Tribunal with Shri Biseswar Ganguli, President of their union, and presented an application stating that he did not want to proceed with the case any futher and praying that the case might be treated as closed.

As the applicant himself is not willing to proceed with the case any further and does not want adjudication of the dispute raised by him, it is to be held that he has given up the dispute and so, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case on the ground that the applicant workman himself has given up the dispute and does not want any adjudication thereof.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
26-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Secy.

No. 6466-I.-R./I.R./11L-73/65. — 8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1546-I. R. /I. R./11L-73/65, dated the 29th April 1965, the industrial dispute between Messrs. Birdhichand-Milapchand, 188 Jamunalal Bazaz Street, Calcutta and their workmen represented by Burrabazar Zamadar Sangh, 90 Lower Chitpur Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexue hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Birdhichand-Milapchand, 188 Jamunalal Bazaz Street, Calcutta and their workmen represented by Burrabazar Zamadar Sangh, 90 Lower Chitpore Road, Calcutta-7 (Govt. Order No. 1546-IR, dated 29th April 1965). (VIII 95/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL' WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, M. A., LL. B., Judge, Fourth Industrial Tribunal.

For the Union—Shri Biswanath Ash, Advocate.

For the Firm—Shri K. K. Guha, Advocate.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Birdhichand-Milapchand, 188 Jamunalal Bazaz Street, Calcutta and their workmen represented by Burrabazar Zamadar Sangh, 90 Lower Chitpore Road, Calcutta-7. The issue for decision is as follows :

Whether refusal of employment of Shri Shub Narain Singh by the company is justified ? To what relief, if any, is he entitled ?

The case stated by the union on behalf of the workmen of Messrs. Birdhichand-Milapchand, in short, is that Shubh Narain Singh was a permanent workman in the employ of the business. He had availed himself of one month's leave with effect from 10th June 1964 and went to his native place. On the expiry of the leave when he reported for duty, he was refused employment. This refusal employment was mala fide and it is a case of unfair labour practice and victimisation. It has been alleged that he was refused employment on and from 11th July 1964. It has been stated further that previous to this termination of service the workman filed a suit in the Small Causes Court, Calcutta, for recovery of his wages and that the said case was disposed of on the basis of a compromise. The union wants to say that the refusal of employment was the result of the suit brought by the workman. In the written statement it was also stated that before the institution of suit Shub Narayan sent, through his Advocate, a demand letter in which it was wrongly stated that Shub Narayan was a part-time employee. In fact, the union says, Shub Narayan was a whole-time employee.

In reply Birdhchand-Milapchand has stated that this is not an industrial dispute. The case of the employer is that Shub Narayan was never a permanent worker. He was only a part-time worker for realisation of rents from some tenants. The story of leave stated by the union is false. Shub Narayan voluntarily left his service on 20th April 1964 when he was asked to submit the accounts of rents which he had realised from the tenants. Leaving the service Shub Narayan filed a suit in the Small Causes Court, Calcutta, against the First but the suit ended in a compromise on 20th May 1964. The firm has categorically dened the story of the union and stated that after Shub Narayan left the service of the firm voluntarily on 20th April 1964, the question of refusal of his employment thereafter does not arise.

Several documents have been exhibited on the side of the firm and there has been no objection from the side of the union. They have been exhibited on the union's agreeing to waive their formal proof. On the side of the union also some documents have been exhibited through the witness.

The first question raised by the party is whether Shub Narayan who has been admittedly described in the order of reference incorrectly as Sib Narayan, was a whole-time employee of the firm or a part-time employee. On this point Shub Narayan himself has stated that he was a durwan and he had 24 hours duty. As against this evidence, the Manager of the firm, O. P. W. 1, has stated that Shub Narayan was a part-time durwan whose duty was to collect rent from the tenants. The union in its written statement has stated that in the letter of demand sent by Shub Narayan through his Advocate had described him as a part-time employee and that the statement was incorrect. Shub Narayan has not stated before me how he instructed his Advocate. The letter of the Advocate has been marked Ext. D. In this letter a demand for arrears of salaries for part-time job done by Shub Narayan as rent-collector was made. The Advocate who wrote this letter under the instructions of Shub Narayan has not been produced before me. Moreover in the plaint filed by Shub Narayan before the Court of Small Causes, Calcutta, it was clearly stated that Shub Narayan was engated by Birdhichand-Milapchand on part-time basis for collection of rent and to do other sundry jobs. Shub Narayan has admitted before me during evidence that before filing of the plaint, the contents of it were explained to him by his lawyer. It is claear that Shub Narayan did not raise any objection at that time. In these circumstances, I hold that the story set up at present that Shub Narayan was an whole-time employee is a

gh. My decision is that Shub Narayan was a part-e worker of Messrs. Birdhichand-Milapchand.

The next question is important. First of all, we to ascertain whether there has been a refusal of em-yment of Shub Narayan by Birdhichand-Milapchand. this point Shub Narayan has stated that he has t left the service. He says that the Manager granted n leave for a month with effect from 10th June 1964. has further stated that when after a month he came join on 11th July 1964, he was not given any work. ereafter on the 20th or 22nd July 1964, he gave a er to the union stating his grievances. That letter been marked Ext. 4a. In this letter Shub Narayan ply stated that in June 1964, he went home after aining leave and when he came to join after a month, was not allowed to work. It is to be noted that in letter Shub Narayan did not state on which date ook the leave or when actually he was refused work. s letter is dated 20th July 1964. The case of the. loyer, on the other hand, is that on 24th June 1964 b Narayan left the service voluntarily when he was d to submit accounts of the rents realised by him. ing cross-examination Shub Narayan at an unguard-moment has stated that on March or April 1964, ent to his native village and thereafter he came back alcutta in September 1965. Of course, in the mean-he came to Calcutta on the dates fixed in the cases, the case before the Small Causes Court and the re-ce before this Tribunal. This is an indication in April 1964 Shub Narayan went to his native ge and that he did not thereafter work under Bird-and-Milapchand as an employee. The story of ing leave in June 1964 cannot be accepted. As inst the evidence of Shub Narayan, the Manager of dhichand-Milapchand has examined himself. He stated that Shub Narayan worked in the Firm to 20th April 1964. On 21st May 1964 Shub Narayan paid his dues after calculation to the extent of 728.30 paise up to 20th April 1964. His dence is that when he demanded accounts for the ts realised, Shub Narayan left the service on 20th ril 1964. Shub Narayan has not stated anything re-ding the terms of compromise. The plaint shows t the demand was for a sum of Rs.1.150 towards arrears of wages. The Manager of the Firm has ted that a smaller amount was paid to Shub Narayan culating dues up to 20th April 1964. In support his statement, O. P. W. 1, the Manager of the Firm, produced the book of accounts. The entry therein, E, shows that the same amount was paid to Shub ayan. I am convinced that Shub Narayan has not ed the real fact. His evidence is unacceptable unreliable. I reject his evidence which has not supported by any corroborative evidence. Rather, evidence itself indicates that the story of the firm is . I believe O. P. W. 1, the Manager of Messrs. lhichand-Milapchand, and I hold that Shub Narayan ntarily left his service on 20th April 1964. The y of granting leave to him for a month is unaccept-. After 20th April 1964 Shub Narayan did not work er Birdhichand-Milapchand. In fact, there has no refusal of employment to Shub Narayan. No f should be granted to Shub Narayan.

With regard to the question of jurisdiction of the unal, Shri Guha for the employer has frankly con-d that there is no material to challenge the jurisdic-and he accepts that this is an industrial dispute. On consideration of the evidence adduced by the union, I also hold that this is an industrial dispute and that the union has status to represent the workmen. No other point has been urged before me.

In view of my findings above, the issue is decided against the workmen and in favour of Messrs. Birdhichand-Milapchand.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge.
Fourth Industrial Tribunal.
25-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6470-I.R./IR/10L-107/65.—8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 2114-I.R./IR/10L-107/65, dated the 11th June 1965, the industrial dispute between Messrs. Ancillary Industries Forgings (Pvt.) Ltd., P.O. Kalyani, district Nadia, and their workmen represented by Sen Pandit Ancillary Units Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Ancillary Industries Forgings (Pvt.) Ltd., P.O. Kalyani, district Nadia, and their workmen represented by Sen Pandit Ancillary Units Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12. (Case No. VIII-139/35.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge.

Appearances:

For the Company: Shri J. N. Chatterjee, Legal Adviser, and Shri A. C. Majumder, Asst. Legal Adviser, of the Indian Engineering Association.

For the Union: Shri Patit Paban Pathak.

AWARD

The Government of West Bengal, by order No. 2144-I.R./IR/10L-107/65, dated the 11th June 1965, had referred the following dispute between Messrs. Ancillary Industries Forgings (Pvt.) Ltd., P.O. Kalyani, district Nadia, and their workmen represented by Sen Pandit Ancillary Units Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta-12, to this Tribunal for adjudication.

Issue

Is the dismissal of Shri Amal Ganguly justified? To what relief, if any, is he entitled?

After the service of usual notice, the company had submitted the written statement as directed, and the union also had submitted the written statement on behalf of the workman. It has been alleged in the written statement of the company that the workman Shri Amal Ganguly joined as a Trimming Operator in the Forging Department in 1960 and was promoted in 1961 as the Shift-in-charge of the Forging Department, that he had started absenting himself from work from 19th January 1963 without any notice, and that the company, on 29th January 1963, wrote to Shri Ganguly in respect of his absence without intimation and received a reply from the union that the said Shri Ganguly was detained in jail custody of Krishnagar under the Defence of India Rules. The union also asked for granting leave to Shri Ganguly for an indefinite period. Thereafter, on 19th February 1963, the company had written to Shri Ganguly at his jail address that the work was suffering to a great extent due to his absence from duty since 19th January 1963, and had asked him to resume his duties within 7 days and intimated that in default of compliance, he was to show cause why he should not be dismissed from his service for absence without leave. In reply to that letter, the workman wrote on 21st February 1963 to the company from jail custody and prayed that he might be allowed to join his duty after an indefinite period. As the only explanation of Shri Ganguly regarding his absence without leave was by way of a request for leave for an indefinite period and as the company was unable to keep the post of a Shift-in-charge vacant indefinitely, it had by its letter, dated 28th February 1963, dismissed him from service on account of absence without leave. As the dismissal of Shri Ganguly is justified, the concerned workman is not entitled to any relief, either by way of re-instatement, or compensation.

In the written statement submitted by the union, it has been alleged that Shri Ganguly was a permanent workman and had been in service for well over 4 years and for his efficient and honest work, he had been promoted to the post of Shift-in-charge. Shri Ganguly was elected as a Vice-President of the union, but the company could not take this in good grace. After the Chinese invasion, the management got the opportunity and as a result of conspiracy, Shri Ganguly was arrested under the Defence of India Rules on 19th January 1963 and had been detained in jail custody. The union does not dispute that it had requested the company to grant Ganguly leave till he released, but alleges that in spite of that kno ledge, the company had written the letter, da 29th January 1963, to the local address of S Ganguly. The union once again pointed that S Ganguly had been detained and also asked for lea on behalf of Shri Ganguly. Even thereafter, company wrote the letter, dated 5th February 19 to Shri Ganguly at the same address, though company knew fully well that Shri Ganguly was jail. The company thereafter by the letter, da 13th February 1963, had terminated the service Shri Ganguly. This letter was also sent to same address. The company, thereafter, appe to have suddenly realised the mistake and iss the show cause notice on 19th February 1963 the jail address. Shri Ganguly had written ba by his letter, dated 21st February 1963, and pray for grant of leave till his release. Thereafter, t company had dismissed Shri Ganguly by the lett dated 28th February 1963. Shri Ganguly, account of the sudden dismissal, could not released on bail; he was, however, ultimate acquitted. Both the union and Shri Ganguly aft the release asked the company to reconsider t matter, and allow Shri Ganguly to join his du but the request was turned down by the compa Thereafter, the union raised an industrial disp and conciliation proceeding followed. The co pany, however, took the plea that the matter v pending before the Seventh Industrial Tribun but this plea is not true. Lastly, the union alle that the order of dismissal, dated 28th Febru 1963, is void, as it is based on the show cause not without cancelling the earlier order of terminati and that the company's action is illegal, unf and arbitrary and against all principles of natu justice. It has been prayed that Shri Gang may be reinstated in service with full compensat for the period of forced unemployment.

Findings

It is undisputed that Shri Ganguly joined company in 1960 as the Trimming Operator became the Charge-hand in 1961 and was ultimat promoted to be the Shift-in-charge in that y (Exts. A, B, C, D on admission). It is further disputed that Shri Ganguly had worked as a Shi in-charge from 1961 till 19th January 1963 wh he was arrested under the Defence of India Rul and that Shri Ganguly was lodged in Krishna jail. The exact date when Shri Ganguly was l ged in Krishnagar jail does not appear from evidence. Ext. F on admission which is the le of the union, dated 2nd February 1963, shows t in reply to the company's letter, dated 29th Ja ary 1963 (Ext. 1 and Ext. E on admission), union intimated that Shri Ganguly was in jail c tody at Krishnagar, Nadia. In spite of this let Ext. F of the union, the company had written letter, dated 5th February 1963 (Exts. 2 and on admission) and had sent that letter under ce ficate of posting (vide evidence of O.P.W. 1 Kalipada Ghose). It is not clear at all why E 2 was sent to the quarters of Shri Ganguly Kalyani, as the management must have known 5th February 1963 that Shri Ganguly was not the quarters of the company at Kalyani. The co pany appears to have written two letters, da

5th February 1963, viz., one to the Secretary of the union (Ext. G) and the other to Shri Ganguly addressed to his Kalyani quarters. In the letter, Ext. G, it was pointed out by the company that it was not possible for it to keep the post vacant for indefinite period of time, as the work in the factory was suffering severely. It was further intimated that if Shri Ganguly did not join his duty within 7 days from date, the company would be compelled to terminate the service. In the letter, Ext. 2, similar statements appear. I do not see how the concerned workman Shri Ganguly could have been directed to join his duty within 7 days from 5th February 1963 in view of his admitted arrest and detention in jail custody. Possibly the company wanted to give the concerned workman a chance to resume his duty. It will be noticed that the period of 10 days had already elapsed by 5th February 1963. Before I proceed further, I would point out that no certified standing orders of the company had been produced, and therefore, the model standing orders would apply (vide the new section 12A inserted by Act 39 of 1963 in the Industrial Employment (Standing Orders) Act 1946). It is true that the amending Act came into force with effect from 23rd December 1963, but it appears to me that even before the amending Act, the position was the same. Even in the Central Rules, there is a provision in section 14(3)(e) similar to section 14(b)(v) of the model standing orders. In fact, the company appears to have proceeded on the basis that the absence of Shri Ganguly from work without any leave for more than 10 days constitutes misconduct for which he might be dismissed. As I understand the learned Advocate Shri J. N. Chatterjee, he did not dispute that the alleged action of Shri Ganguly, namely, his continued absence for more than 10 days, without leave, constitutes misconduct for which he might be dismissed by the company. I shall presently discuss the question whether the dismissal is justified and legal. But before I do so, I shall refer to the other letters. Ext. 3 on admission is dated 13th February 1963 and it was also sent to the Kalyani address of Shri Ganguly. It has been stated therein that Shri Ganguly had been absenting himself for 26 days since 19th January 1963 without any notice, that the company had made it clear by the two letters, dated 29th January 1963 and 5th February 1963 that it cannot allow its work to suffer indefinitely and that the workman was to treat that as the final notice of termination of his service with effect from 13th February 1963. Shri Chatterjee appearing for the company did not dispute that the letter, dated 13th February 1963 was, in fact, issued by the company. He had, however, contended that the letter, dated 13th February 1963, had been revoked and/or cancelled by the letter, dated 19th February 1963, which was sent to the Krishnagar jail by the company (vide Ext. H and Ext. 4 on admission). In support of his contention, Shri Chatterjee had referred to the evidence of Shri Ganguly (P.W. 1) to the effect that Shri Ganguly had not received any other letter excepting the letters, dated 19th February 1963 (Exts. H and 4) and dated 28th February 1963 (Exts. K and 5 on admission). It is abundantly clear that the letters (Exts. E, 2 and 3) were not received by Shri Ganguly who was then presumably in the Krishnagar jail. The question now is whether the termination by the letter, Ext. 3, did not have any effect, because the concerned workman had not received that letter of dismissal. According to Shri Chatterjee the letter, dated 13th February 1963, cannot amount to valid dismissal at all, as it was never received by the concerned workman. He had also contended that even if it be regarded that there was really dismissal of the concerned workman by the letter, dated 13th February 1963, this was revoked by the subsequent letters issued by the company. I shall, first of all, consider whether there had been valid dismissal or termination of service of Shri Ganguly by the letter, dated 13th February 1963.

I do not think that the argument of Shri Chatterjee that as the dismissal letter, dated 13th February 1963, was never received by the concerned workman Shri Ganguly, the dismissal must be regarded to be void and invalid, can be accepted. The management has certainly the power to dismiss any workman and the dismissal would take effect from the date when the management purports to exercise its power of dismissal. The intimation is really given regarding the exercise of that power of dismissal to the concerned workman who may thereafter take appropriate steps if he wants to challenge the purported dismissal to be illegal. In my opinion it cannot be contended that simply because the concerned workman did not receive the letter by which he was dismissed, the action of the management in dismissing the concerned workman amounted to nothing in law. In this connection, I think reference may be made to the schedule of the Industrial Employment (Standing Orders) Act, 1946 (item No. 8). In item No. 8, it has been stated that the termination of employment and the notice thereof to be given by employer and workman are matters which are to be provided for in the standing orders, under that Act. The schedule itself refers to section 2(g) and section 3(2) of that Act. Section 2(g) provides that the standing orders mean rules relating to matters set out in the schedule. Section 3(2) of that Act says that provision shall be made in such draft for every matter set out in the schedule which may be applicable to the industrial establishment, and where model standing orders have been prescribed, shall be, as far as practicable in conformity with such model standing orders. In the present case, there is no standing orders, and therefore, I had referred earlier to this model standing order framed under rule 10 of the Bengal Industrial Employment (Standing Orders) Rules. Sections 13 and 14 are the relevant sections of the standing orders. Section 13, inter alia, provides that for termination of employment except as a measure of punishment, a notice shall be given in writing either by the employer or by workman, that in the case of monthly paid permanent workman, probationers and apprentices, one month's notice shall be necessary, and that in the case of permanent workmen, probationers and apprentices, paid on any other basis, two weeks' notice shall be necessary. Section 14 deals with misconduct and, inter alia, provides that a workman may be dismissed without notice or without any compensation in lieu of notice, if he is found to be guilty of misconduct. It has, however, been provided that no order of dismissal shall

be made unless the workman concerned is informed in writing of the alleged misconduct and is given an opportunity to explain the circumstances alleged against him, and to adduce evidence, if any, in his favour, at an enquiry to be held for this purpose. In the present case, misconduct has been alleged. Therefore, the concerned workman Shri Ganguly was entitled to an opportunity to explain the circumstances alleged against him. Probably the management realised that there had been no communication to Shri Ganguly who was lodged in Krishnagar jail and Shri Ganguly, therefore, had no opportunity of explaining the circumstances alleged against him. Therefore, the further communication, dated 19th February 1963 (Ext. H), was made to Shri Ganguly at the Krishnagar jail. In that letter, it has been stated, inter alia, that though the management addressed several letters to Shri Ganguly with regard to his absence, these letters might not have reached him, and that, therefore, the management feels that a further opportunity should be given to him in the matter. It is also stated that it is not possible for the management to keep the post vacant indefinitely, and, therefore, the management directed Shri Ganguly to resume his duty within 7 days from that date or in default to show cause why he should not be dismissed from service for absence without leave. This letter itself shows that the management realised that the action of the management in dismissing Shri Ganguly on 13th February 1963 was illegal. It appears to me that in the circumstances mentioned above, the order of the management, dated 13th February 1963, is not only illegal, but void. I may also state here that I do not agree with Shri Chatterjee that by this letter, Ext. H, the previous letter, dated 13th February 1963, was revoked. In my opinion, when the original order of dismissal, dated 13th February 1963, was in writing, it can only be revoked by subsequent letter in writing. There is nothing in the exhibits which would indicate that the dismissal, dated 13th February 1963, had been revoked. I need not pursue this question any further in view of my decision that the dismissal, dated 13th February 1963, is itself illegal and void. In the circumstances, I also do not accept the submission of Shri Pathak that as the original order of dismissal, dated 13th February 1963, has not been cancelled, the subsequent order of dismissal, dated 28th February 1963 (Ext. K) must be regarded to have no legal effect. Shri Pathak had pointed out that the reference has been made to this Tribunal on the basis of the alleged dismissal, dated 28th February 1963, and submitted that in view of that reference, the concerned workman is entitled to get the relief prayed for. In view of my above finding, this submission of Shri Pathak cannot be accepted.

I shall now proceed to cosider whether the dismissal of Shri Ganguly on 28th February 1963 is justified and legal. It is undisputed that Shri Ganguly was arrested by the police on 19th January 1963 under Rule 41(5) of the Defence of India Rules and was in Krishnagar Jail for a considerable time, and that he was acquitted by the judgment of the learned Magistrate, dated 5th March 1965 (Ext. 12 on admission). For the purpose of the present case, it is not necessary to refer in detail to the prosecution of Shri Ganguly and others. I would only point out that Shri Ganguly and others were arrested under Rule 41(5) of the Defence of India Rules, and section 11 of the West Bengal Security Act, that the allegation was that Shri Ganguly and others had delivered on 3rd January 1963, 4th January 1963, 10th January 1963, 11th January 1963 and 16th January 1963, speeches in public meeting asking the workmen not to increase the production and also stating that they are not to contribute to the Defence Fund and that the Chinese did not attack India and in fact India has attacked China and therefore, the workmen should not do anything by way of helping the Indian Government in prosecution of the War and that if the Chinese came, the workmen are to show red flag to them. The charge-sheet, however, shows that the charge was framed by the learned Magistrate only regarding the alleged occurrence, dated 3rd January 1963. The learned Magistrate appears to have over-looked that there whether alleged occurrence also on subsequent dates. The learned Magistrate appears also to have further over-looked that the charge-sheet was also submitted under section 11 of the West Bengal Security Act (Exts. 14 and 16). In view of the fact that the concerned workman was ultimately acquitted, it is not necessary for me to refer to other documentary evidence regarding the criminal case. The question which really arises for my consideration is whether the arrest was at the instance of the company for the purposes of victimisation in order to get rid of Shri Ganguly on the ostensible pretext of continued absence. Reference has been made to the rulings reported in 1957 (I) L.L.J., 226 at page 234-A.I.R. 1957, S.C. 38 (Burn and Co., vs. their employees), 1958 (I) L.L.J., 260 at page 268—A.I.R. 1958, S.C., 130 (Indian Iron and Steel Co. Ltd., vs. their workmen) and 1965 (II) L.L.J., 112 (Calcutta Dock Labour Board, vs. Jatar Imam). In the first case referred to above, their Lordships of the Supreme Court referred to the case of Asimananda Banerjee and another and had pointed out that those persons had been arrested and detained under the West Bengal Security Act, and were absent from duty continuously from 25th January 1949. The management had dismissed them on 22nd April 1949. It was urged before their Lordships that there was no service of the charge-sheet, and there was no enquiry, and therefore, the dismissal of those workmen were not legal and valid. Their Lordships of the Supreme Court did not accept the submission and had been pleased to point out that the non-service of the charge-sheet and non-holding of the enquiry cannot be regarded to be fatal as the workmen concerned cannot possibly have an answer to the charge of misconduct for continued absence. This case was referred to by their Lordships of the Supreme Court in the case which I have referred to above. Their Lordships had held that it is not material if the workman is ultimately acquitted after arrest by the police, but they had also pointed out that if the arrest is at the instance of the company for the purpose of victimisation in order to get rid of the workman on the ostensible pretext of continued absence, the position is different. In the last case referred to above, it was held by their Lordships of the Supreme Court that the statutory authority must comply with the rules of natural justice and

not terminate the service of a worker merely be-se the detention order against him under the ventive Detention Act has been confirmed by the rernment. The fact of the last case was some-t different, inasmuch as the worker was dismis-from service only on the ground that the deten-order had been confirmed by the Government. ir Lordships had said that this is not sufficient the purpose of terminating the service of the cerned employee, and the concerned workman is itled to get an opportunity of explaining the cumstances against him. Bearing in mind this nciple, I shall now turn to discuss the facts and cumstances of the present case. Shri Chatterjee pointed out that there is no material at all to w that the concerned workman Shri Ganguly been arrested at the instance of the company so t he might be dismissed on the pretext of con-ued absence. It appears from the written state-nt of the union (vide paragraph 6) that when Chinese attacked India, the management got ir opportunity to fulfil their ugly design and at ir instance and as a result of conspiracy Shri nguly was arrested under the Defence of India les on 19th January 1963, and detained in jail tody. It appears to me that there is no evidence all regarding the alleged conspiracy of the nagement. The evidence of P.W. 1 Shri nguly after recall is that he was an union execu-and took part in union activities and that the pany had disliked his trade union activities, ..., therefore, had conspired and got him arrested. the time of cross-examination, P.W. 1 had said at as the police came to the office and talked ere, he thinks that he was arrested by the police the instance of the company. He has further ated that besides himself, other persons were rested under the Defence of India Rules and those rsons also worked in the same factory, and were so the union executives. I do not think that the idence of P.W. 1 really shows that Shri Ganguly as arrested at the instance of the management. may also be pointed out that there has been no oss-examination on this point of O.P.W. 1 Shri alipada Ghose who is the Administrative Super-tendent of the company. It was not suggested him that Shri Ganguly was arrested on 19th nuary 1963 at the instance of the company by e police so that the company can have the pretext continued absence and might eventually dis-ss him from service. Apart from this, there is thing in the letter, dated 21st February 1963 xt. I) which Shri Ganguly had written from ishnagar jail that the company had conspired d had got him arrested by the police so that Shri nguly might be shown to be continually absent m his duty. In that letter Shri Ganguly had ted that he was always sincere in his service and s busy to increase the rate of production and there-e his detention in jail should not be considered absence without notice as he was compelled to nain absent from duty since 19th January 1963. ri Ganguly had prayed that he might be allowed to n his post after his release from jail. This letter s replied to by the letter, Ext. K, dated 28th Feb-ry 1963. It is stated therein that no indefinite ve can be granted to Shri Ganguly, that the work the company was suffering on account of his sence and the post cannot be kept vacant for an indefinite period and that, therefore, the company has no other alternative but to dismiss him from service for his absence without leave with immediate effect. Shri Pathak had pointed out that the allegation that the work was suffering on account of continued absence of Shri Ganguly is certainly not correct. He had pointed out that O.P.W. 1 Shri Kalipada Ghosh had stated in cross-examination that no person has actually been appointed as the Shift-in-charge, but the Shop-in-charge was appointed as Shift-in-charge in addition to his duty. I do not think this evidence shows that the work of the company really did not suffer on account of the continued absense of Shri Ganguly. O.P.W. 1 has said in examination in chief that the Shift-in-charge was responsible for the production and administration of that particular Shift. Therefore, the continued absence of the Shift-in-charge certainly hampers the efficient and proper production in that particular shift. It might be that the company had made temporary arrangement for another person to do the duties of the Shift-in-charge, but this is an internal arrangement which the company is certainly entitled to make. Simply because, no one has permanently been appointed as the Shift-in-charge by the company it cannot be said that the allegation that the work was suffering due to the continued absence of Shri Ganguly is false. It appears to me on a consideration of the facts and circumstances that the rulings reported in 1957 (I) L.L.J., 226 at page 234 and 1958 (I) L.L.J., 260, at page 268 apply and the dismissal of Shri Ganguly must be held to be legal and justified. Before I conclude I would point out that Shri Pathak did not make any grievance of the fact that no charge-sheet was issued and no enquiry was held against Shri Ganguly before his dismissal. In view of the facts of this case, this argument is certainly not open to Shri Pathak.

I have, therefore, come to the conclusion that the dismissal of Shri Amal Ganguly is justified and legal, and Shri Amal Ganguly is not entitled to any relief.

This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU,
Judge, Sixth Industrial Tribunal,
West Bengal.
26-11-65.

By order of the Governor,
S. C. MUKHERJEE. Asst. Secy.

No. 6467-I.R./IR/11L-102(B)/64.—8th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 753-I.R./IR/11L-102(B)/64, dated the 22nd February 1965, the industrial dispute between Messrs. Karam Chand Thapar and Bros. Pvt. Ltd., 25 Brabourne Road, Calcutta-1 and their workmen working at 25 Brabourne Road, Calcutta 1 and represented by Karam Chand Thapar and Bros. Ltd. Employees' Association, 25 Ananda Khan Lane, Calcutta 5, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial disputes;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Karam Chand Thapar and Bros. Pvt. Ltd., 25 Brabourne Road, Calcutta-1 and their workmen working at 25 Brabourne Road, Calcutta-1 and represented by Karam Chand Thapar and Bros. Ltd. Employees' Association, 25 Ananda Khan Lane, Calcutta-5 (G. O. No. 753/I.R., dated 22nd February 1965). (VIII-41/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A. LL.B., Judge, Fourth Industrial Tribunal.

For the Union—Shri D. L. Sen Gupta, Advocate.

For the Company—Shri P. P. Jinwalla, Counsel.

This is a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. Karam Chand Thapar, and Brothers Private Ltd. (hereinafter described as the company), 25 Brabourne Road, Calcutta-1 and their workmen working at 25 Brabourne Road, Calcutta-1, represented by Karam Chand Thapar & Bros. Ltd. Employees' Association (hereinafter described as the union), 25 Ananda Khan Lane, Calcutta-5, arising out of Government of West Bengal, Labour Department, order No. 753-I.R./IR/11L-102/(B)/64, dated the 22nd February 1965. The issue for adjudication has been framed in the following words :

Whether the existing rates of dearness allowance require any modifications ? If so, to what extent and with what details ?

After due notices issued by this Tribunal the parties appeared and submitted their written statements. In short, the case of the workmen is that the company is prosperous one but the employees of the company are poorly paid. There were two awards by the Industrial Tribunal on the question of dearness allowance. The ast award was dated 3rd October 1960. Against that he Supreme Court was moved and the decision of the Supreme Court was given on 2nd August 1963. It as been stated that the dearness allowance fixed by the Tribunal was not linked up with the cost of living index and as a result the employees are not getting t proper benefit during these days. It has been alleg that in the locality the rate fixed by the Bengal Chamb of Commerce is adopted by other companies of the sar nature. The submission of the union is that the Beng Chamber of Commerce scheme for dearness allowan should be followed by this company for giving prop relief to the employees.

On the side of the company it has been stated t the working sphere of the company has been m narrowed down as it has lost managing agencies several companies. The income of the compa as such has been reduced. The company does not adi that it is expanding or that it has an uniform prosp ty. The company is primarily a managing agen house and its future prospects of the prosperity dark on account of the discouraging policy of the Gove ment. The company gives wages and other emo ments according to the awards of the Tribunals. has denied the allegations that the employees a poorly paid. The company according to its capaci cannot pay the dearness allowance at an increas rate in view of its age and income. The company h stated that the scheme of the dearness allowance the Bengal Chamber of Commerce more than co pensates for the actual increase in the cost of livi It does not admit that all mercantile offices in t locality pay dearness allowance at the rate fixed the Bengal Chamber of Commerce. The company a member of the Indian Chamber of Commerce and is not bound to follow the rates fixed by the Beng Chamber of Commerce. The company wants to s that the last award confirmed by the Supreme Cou is correct and just and that there is no circumstan to change or modify the said award regarding dearne allowance. The company, has, however, in the mea time taken notice of rise in price index number and has allowed a temporary ad hoc increment in dearn allowance at the flat rate of Rs. 10 to clerks and Rs to the menial staff. Towards the end of the writt statement it has been stated that no Indian compan pays a higher dearness allowance that what is paid t the company, and that the company is unable to pa any further increase in the dearness allowance.

The parties have brought several documents in evi dence on their sides. They have been marked exhibits On the side of the union six witnesses have been examin ed. The company has, however, examined two witnesse on its side. P. W. 1, Prosanta Das Gupta, is the Direct or of the Co-operative Credit Society of the employee He has stated that the financial condition of the work men is very bad as 95 per cent. of the workmen ar involved in debts. Those workmen have obtained loans from the Society. This witness has not, however brought any document in support of his statemen but I do not find any reliable challenge by any of th witnesses examined by the company. I find no reason to disbelieve P. W. 1. P. W. 2 is an employee o Messrs. Mcleod & Co. From his evidence we get that the McLeod & Co. has become an Indian concern in 1953 although its age would be about 70 or 75 years This company is a member of the Bengal Chamber of Commerce. This company acts as Managing Agent for several concerns. The office of this company is in the Dalhousie Square area. The witness has produced

a balance sheet of his company for the year ended 31st December 1963. The balance sheet has been marked Ext. 1. P.W. 2 has stated that besides wages and dearness allowance has fixed by the Bengal Chamber of Commerce, the employees of the McLeod & Co. get tiffin-allowance.

The union has also examined an employee of Messrs. Sahu Jain Ltd., an Indian concern. He is P.W. 3. An award was passed by the Industrial Tribunal in the year 1963 in respect of dearness allowance for the employees of Messrs. Sahu Jain. According to that award each workman was entitled to get dearness allowance at the rate of Rs. 100 per cent. for the first Rs. 100, at the rate of 50 per cent. for the second slab of Rs. 100 and at the rate of Rs. 25 per cent. for the slab of the third Rs. 100. This award was passed on the basis of the agreement. That company has, however, increased the rate of dearness allowance from January 1965, and the dearness allowance has been increased by 5 per cent. for the first Rs. 100 as well as the second slab of Rs. 100 of the wages. After this increase the workmen have raised a dispute for the increase of dearness allowance.

P.W. 4 is an employee of National Rollong & Steel Ropes Ltd. This company has its Head Office at the Dalhousie Square. This is also an Indian concern. The balance sheet of this company ended 30th June 1964 has been marked as Ext. 1(a). This company was started only in 1942. The evidence of P.W. 4 is that the rate of dearness allowance of this company is Rs. 162·71 paise for the first Rs. 100 of the wages, and half of that rate for the second Rs. 100 of the bas c wages He has also stated that the members of the sub-staff including peons and durwans, get dearness allowance at the rate of Rs. 65·08 paise and each driver gets Rs. 78·05 paise as dearness allowance. Besides the dearness allowance the employees also get a further allowance known as "emergency allowance". The calculation of the allowance has been made by P.W 4 and this has been marked as Ext. 2. The memorandum of settlement between the National Rolling & Steel Ropes Ltd. and their workmen has been marked Ext. 2(a). Over and above this allowance, the workmen of this company get tiffin allowance at the rate of Rs. 3 per month. P. W. 5 is an employee of Messrs. P. N. Ganeshan (P) Ltd. situated in the Dalhousie Square area. This is not a big concern like Messrs. Karam Chand Thapar & Bros. Pvt. Ltd. This company has only 25 employees and it was started about 25 or 30 years ago. This is an Indian concern. We get from this witness that the dearness allowance paid by this company has been fixed at the rate of Bengal Chamber of Commerce. This company is no-doubt a member of the Bengal Chamber of Commerce.

Lastly, the union has examined P.W. 6, an employee of Messrs. Karam Chand Thapar & Bros. Pvt. Ltd. His evidence is that the position of the company is far better now. He has stated that the majority companies in the Dalhousie Square pay dearness allowance to their workmen according to the scheme of the Bengal Chamber of Commerce. He has prepared a list of a number of companies paying dearness allowance at such rate in the Dalhousie Square area. The list has been marked Ext. 12. The number of companies mentioned in the list is 57. P.W. 6 has made enquiries at the Federation of the Mercantile Employees Union and units and he has ascertained the facts as mentioned in Ext. 12. Nobody from the side of the company has given evidence challenging the correctness of Ext. 12.

The company, has on the other side, examined Pritimoy Dutta, the Labour Advisor of the Indian Chamber of Commerce, as O.P.W. 1. He has produced a list containing the rate of dearness allowance paid by some companies. The list is marked Ext. 1. This list contained the rates of dearness allowance fixed by the Indian Chamber of Commerce. He has stated that the rate of the Indian Chamber of Commerce is certainly binding upon the employees of the Indian Chamber of Commerce but other companies of the Chamber are free to adopt it. He says that the Karam Chand Thaper & Bros. Pvt. Ltd. is a member of the Indian Chamber of Commerce. He has admitted that the Indian Chamber of Commerce is not maintaining statistics of all the members of the Chamber but it is maintaining the records of those companies which are voluntarily sending particulars. This witness has not received any summons from this Tribunal to appear as witness through his office. He has not at all received any summons. He has admitted that at the request of Shri Madanlal Pandit of the company he has come to depose in favour of the company. He has not given any reliable data to prove that the companies mentioned in Ext. I are comparable units in respect of the company, or that the rates are reasonable. It is clear that O.P.W. 1 has come to depose in order to oblige Shri Pandit. We also get from him that the Indian Chamber of Commerce gives food allowance besides dearness allowance. Food allowance is a special emolument which should be taken notice of for consideration of the dearness allowance fixed by the Indian Chamber of Commerce. This witness does not know about the basis on which the dearness allowance of the Indian Chamber of Commerce has been fixed. It is stated by the witness that the members of the Indian Chamber of Commerce may pay dearness allowance at a rate more than what has been fixed by the Indian Chamber of Commerce or at a rate less than that.

The other witness of the company is O.P.W. 2, Subimal Kumar Dutta, who is at present in charge of the Secretarial Department of the company. He has stated some of the companies mentioned in Ext. 11 are under the Managing Agencies of the company, that some mentioned in the list are the companies for which Messrs. Karam Chand Thapar & Bros. Pvt. Ltd. acts as Secretaries and Treasurers. He has further stated that the Mg. Agencies of some of the companies had ceased on account of the introduction of the new Companies Act. The company has given up Mg. Agencies of several companies gradually. Some companies have gone into liquidation and some have been wound up. The witness has further stated that the company has applied for Mg. Agencies for some companies and the proposal is under consideration of the Government. The company has applied for renewal of Managing Agencies for some companies. During cross-examination he has admitted that the staff of many of the companies mentioned in Ex .II are staff of the Karam Chand Thapar & Bros. Pvt. Ltd. The witness has clearly admitted that the position of the company is at present better than the position of the year

1955 and that workings of the managed companies are better now.

It is admitted by the company that there has been increase in the cost of living and, as such, the company has allowed an ad hoc increment in the dearness allowance. The first point raised from the side of the company is that the company is not bound to increase dearness allowance because of the fact that the employer has not got any benefit for the increase of the cost of living. It has been argued that the present increase of the cost of living has effected the life of both the workmen and the members of the management and the employers. We should remember that the dearness allowance is a special provision for the benefit of the workmen in order to neutralise the rise in the cost of living on account of the abnormal situation or the economic condition of the country. It is a sort of temporary and fluctuating measure to maintain as far as practicable, money value of the wage structure of the workmen with reference to the rise and fall in the cost of living on account of the abnormal cost of living which prevails due to the uncertain economic condition of the land. This is not meant for the employer. It is specially designed for the benefit of the workmen. The employer on the other hand, may, if it is expedient, raise the price of production according to the market condition. In that case the employer will not be affected. This argument advanced by Shri Jinwalla on behalf of the company does not appeal me and I reject it.

The main contention of the union is that in view of the rise in the cost of living, the company should revise the rate of dearness allowance and fix the rate according to the scheme of the Bengal Chamber of Commerce which is prevailing in the locality, that is to say in the Dalhousie Square area in Calcutta where the Head Office of the company is situated. It should be noted that we are concerned with the dearness allowance payable to the workmen working at the Head Office of the company. The union has taken three grounds for the increase of the dearness allowance according to the rate fixed by the Bengal Chamber of Commerce. They are : (i) that the company has sufficient means to pay dearness allowance at the said rate, (ii) that in the region where the Head Office is situated, other companies of the same nature pay dearness allowance according to the scheme of the Bengal Chamber of Commerce and (ii) that the scheme of the Bengal Chamber of Commerce is the only scientific scheme to almost neutralise the rise in price index number.

The union has filed the Bengal Chamber of Commerce scheme of dearness allowance. This is Ext. 6. there is no challenge before me regarding the details of the scheme mentioned in Ext. 6. The company has filed its Balance Sheets and Profit and Loss Accounts for several years. They are marked Ext. H series. The Balance Sheet and Profit and Loss Accounts of the National Rolling and Steel Rope Ltd. is marked Ext. 1/a. The report and the statement of accounts of Messrs. McLeod & Co. Ltd. for the year ended 31st December 1963, is Ext. I.

It has been urged by Shri Jinwalla for the company that due to the introduction of new companies Act the works of the company as Managing Agent and Secretary and Treasurer for other companies have been narrowed down and limited. Besides, some of the managed companies have gone into liquidation and some have been wound-up. The company, therefore, apprehends that the future of this company is uncertain. In these circumstances, Shri Jinwalla has submitted, no burden should be thrown upon the company by increasing dearness allowance. I have considered the evidence of P.W. 6 and O.P.W. 2. Admitting that there has been termination of Managing agencies in respect of some companies, that some of the managed companies have wound up and some have gone into liquidation, the evidence shows in spite of all these facts, the company has been progressing steadily. I have considered the Balance Sheets and the Profit and Loss Accounts from the year 1957 to 1964 marked exhibits in this case. I have also considered the evidence of O.P.W. 2, the witness of the company. O.P.W. 2 has stated that the position of the company is at present better than the position as was in 1955. He has further added that the workings of the managed companies are better now. This witness has not clearly stated anywhere that the company is not financially well or that it is incapable of increasing the dearness allowance. Exts. A to F, the decisions of the company, show that the company is aware of the fact that there has been abnormal rise in the food prices and for that purpose the company has decided to grant an ad hoc ex-gratia increase of dearness allowance at the rate of Rs. 10 per month to all the employees working at the Head Office, Calcutta, drawing a basic salary up to Rs. 1,000 per month and at the rate of Rs. 5 to all the all the subordinate staff. Giving my best consideration to the evidence on record and the facts and circumstances, I hold that in spite of the termination of managing agencies relating to some companies or winding up or liquidation of some managed companies, the company is much ahead in the path of progress and the progress is steady. The financial position of the company is sound. It is idle and futile to speculate on future unforseen events which may or may not take place at all. The company can easily take suitable measure to cope with any unforeseen event according to exigencies. I do not find any reasonable apprehension of any deterioration in the business of the company in near future. I am concerned with the real facts as they are, and not with baseless imagination.

Admittedly, there are several mercantile business concerns in the Dalhousie Square area of Calcutta. The Head Office of the company is located there. P.W. 6 has stated that the dearness allowance is paid according to the scheme of Bengal Chamber of Commerce in majority of the companies in the Dalhousie Square area. The union has also produced some witnesses to show that some companies are paying dearness allowance at that rate. P.W. 2 is an employee of Messrs. McLeod & Co. Ltd. He has stated that his office is in the Dalhousie Square area and that his company has been paying dearness allowance to the members of the clerical and subordinate staff at the rate fixed by the Bengal Chamber of Commerce. P.W. 5 is an employee of Messrs. P.N. Ganeshan (P.) Ltd. This company is also

situated in the Dalhousie Square area and it pays dearness allowance according to the scheme of the Bengal Chamber of Commerce. The company has not produced any evidence to challenge the statement of P.W. 6 and to show that the rate of the dearness allowance according to the Bengal Chamber of Commerce is not prevalent in the majority of the business concerns of the Dalhousie Square area. In these circumstances, I am to accept the statement of P.W. 6. The union has further examined two witnesses of two other companies to show the rate of dearness allowance prevalent in their offices. P.W. 3 is an employee of Messrs. Sahu Jain Ltd. He has given a rate of dearness allowance prevalent in his office which is different from the rate of the Bengal Chamber of Commerce. P.W. 4, as I have already indicated, is an employee of Messrs. National Rolling & Steel Ropes Ltd. of the Dalhousie Square area. He has given a different rate of dearness allowance allowed to by his company.

It has been argued from the side of the company that the rate of Bengal Chamber of Commerce for dearness allowance cannot be thrust upon it because it is a member of the Indian Chamber of Commerce which has formulated a different rate of dearness allowance. Ext. I shows the rates of dearness allowance given by the three different companies and also the rate of Indian Chamber of Commerce. Admittedly, the rate of the Bengal Chamber of Commerce is higher than that of the Indian Chamber of Commerce. O.P.W. 1 has stated that the members of the Indian Chamber of Commerce may pay dearness allowance at a rate more than what has been fixed by the Chamber. It is therefore clear that there is no bar to a member of the Indian Chamber of Commerce paying dearness allowance at an enhanced rate, if it is just and fair. I am also satisfied that O.P.W. 1 has conveniently chosen only three companies which are members of the Indian Chamber of Commerce by avoiding to give fuller list to show how other members of the Indian Chamber of Commerce are paying dearness allowance to the workmen. The rate of the dearness allowance allowed by Messrs. Karam Chand Thapar & Bros. Pvt. Ltd. is also given in Ext. I. For reasonable and just decision and also for peace and harmony in the business field the dearness allowance should be fixed according to the industry-cum-region basis. This is for all practical purposes the best method for fixation of the dearness allowance. Of course, in this connection the financial condition of the company concerned, has got to be looked into. In any view, however, the deaness allowance must be fixed according to the circumstances and the facts appearing in each case and if necessary. in some particular cases the dearness allowance may be fixed at a rate less than what is prevalent in the locality on some special ground.

It has been contended by Shri Jinwalla on behalf of the company that the dearness allowance suggested by the Indian Chamber of Commerce sufficiently compensates the loss of the workmen arising out of the rise in the price level, and that the rate according to the Bengal Chamber of Commerce goes beyond the compensation for such rise. O.P.W. 1 has clearly stated that he does not know about the basis on which the dearness allowance of the Indian Chamber of Commerce has been fixed. I have also considered the scheme of the Bengal Chamber of Commerce appearing in Ext. 6. There is some scientific basis in this scheme. It is true that it may not fully neutralise the effect of the rise in the price index. The economic life of the country cannot in practice be adjusted with mathematical precision. Social problems are not matters of mathematics. In case of dearness allowance we are to see how far it is practicable to neutralise the rise in the price index. On consideration of the facts and circumstances I believe that the scheme of the Bengal Chamber of Commerce is, more or less, a practical device to cope with the fluctuating price level of the time. I do not not find any reasonable basis for the rate prescribed by the Indian Chamber of Commerce. I cannot accept this rate.

The next question is whether the present rate of dearness allowance of the company should be revised and if revised, what the rate should be. It has been argued from the side of the company that there has been a decision of the Supreme Court regarding the rate of dearness allowance in the year 1963 and that there has been no occasion to revise the rate. There is no doubt that similar question arose before this Tribunal when the Presiding Officer was Shri K K. Mitra, my predecessor in office. It was decided by him in 1960 This tribunal at that time thought that the company was in the path of steady prosperity but considering the age of the business of the company, it increased the dearness allowance which wasbeing paid by the company at that time to a rate which was lesser than the rate of the Bengal Chamber of Commerce. On consideration that the company was much young compared to other companies started much earlier. he fixed the rate at 100 per cent. on the 1st Rs. 100, 50 per cent. on the next Rs. 100 and 25 per cent. on the remaining salary. For the subordinate staff the dearness allowance was fixed at Rs 48. Against that decision an appeal was taken before the highest Tribunal of the country and the Hon'ble Supreme Court said, "Mr. Sastri rightly contends that it is the financial position of the company alone that has to be considered and the prosperous position of the managed companies is not directly relevant. One cannot however ignore the fact that in appeciating the future prospects of the company. The financial position of the managed campanies has also necessarily to be considered as commission income earned by it is bound to depend on the magnitude of profits of the managed companies". The Hon'ble Court observed, however. that the decision of the Tribunal was fair and that there was considerable weight in the reasons given by the Tribunal for fixing the rate of dearness allowance. It appears from the award of the Tribunal that it considered the Balance Sheets for the years 1953-54, and 1954-55 relating to the managed concerns as well as the company and that on the basis thereof, the company's financial position was found sound. Before me, the conpany has, however, filed Balance Sheets from the year 1956-57 to the year 1963-64. O.P.W. 2 has stated that the position of the company is at present better than the position of the year 1955, and that the workings of the managed companies are better now. On perusal of the Balance Sheets filed before me, I also find corroboration to hold that the company has far advanced in the path of prosperity and it is no longer a minor and unsteady company which may require support for proper protection and establishment. I have no hesitation to hold that this company is now a fully developed and strong business concern to be compared with any other established

company. I have duly considered the balance sheets of Messrs. McLeod & Co. Ltd., and the National Rolling & Steel Ropes Ltd. along with the Balance Sheets of the company filed. I find that Messrs. Karam Chand Thapar & Bros. Pvt. Ltd. can boldly without the least hesitation stand in the same line with the other two companies.

As I have already indicated that for all practical purposes the industry-cum-region basis is the workable formula for ascertaining the rate of earness allowance. There can be least chance of clamour and dissatisfaction if such rate prevails in a particular region. after 1956-57 the company acquired considerable strength financially and consolidated its position in the field of business. The circumstances have certainly changed and we cannot deal with the problems on the same considerations as were held weight about a few years back in different circumstances. The difference between the rate of the company and that of the Bengal Chamber of Commerce is so very wide that I am not inclined to give a sudden heavy pressure on the financial side of the company by directing it to pay the dearness allowance according to the scheme of the Bengal Chamber of Commerce. On consideration of the facts of the present case I propose the following rates to be adopted by the company in the matter of dearness allowance :

For clerical staff—On the first Rs. 100 at the rate of 140 per cent. of the basic salary per month; on the second Rs. 100 at the rate of 70 per cent. of the basic salary per month and on the rest 35 per cent. on the basic salary per month.

For subordinate staff—Car and/or lorry drivers at the flat rate of Rs. 65 per month. and the bearers, durwans, peons, lorry, cleaners, car cleaners and others at the flat rate of Rs 60 per month.

I am satisfied that the company will find no difficulty in paying the dearness allowance at the above rates. In future the above rates of dearness allowance may be modified if necessary according to the circumstances and on consideration of the effect of this award. The rates of dearness allowance fixed by me shall come into force from the 1st of December 1965.

Before I come to an end I should mention that at the of hearing, the jurisdiction of this Tribunal to decide the present reference was not challenged from the side of the company on any ground. I am satisfied that this is an industrial dispute of the workmen of the company and that the union has status to represent the workmen. This Tribunal has proper jurisdiction to decide the issue in question.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.
23-11-65.

R. BHATTACHARYA,
Judge.
Fourth Industrial Tribunal.
23-11-1965.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

CORRIGENDUM

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

Base : 1960=100

Centre Jalpaiguri : Month—July 1965

(a) In group IV 'Clothing. bedding and footwear,' please read 125 instead of 123.

(b) Under sub-group (e) —'Others' of Group V—'Miscellaneous' please read 112 instead of 119.

(c) In group V—'Miscellaneous Index' kindly read 125 instead of 128.

D. CHATTERJEE,

Labour Commissioner, West Bengal, and Competent Authority under Minimum Wages Act.

tered No. C207

The Calcutta Gazette

सत्यमेव जयते

'SA 9] THURSDAY, DECEMBER 30, 1965 [SAKA 1887

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6604-I.R./IR/11L-219/64.—17th December 65.—Whereas under the Government of West ngal, Labour Department, order No. 2518-I. R./ /11L-219/64, dated the 27th June 1964, the indus-al dispute between Messrs. Nu-Bilt Furniture Private mited, 83 Russa Road (South), Calcutta-33 and their rkmen represented by Nu-Bilt Furniture Workers' ion, 19/2 Russa Road, South, 3rd Lane, Calcutta-33, arding the issue mentioned in the said order being natter specified in the second schedule to the Indus-al Disputes Act, 1947 (XIV of 1947), was referred adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has mitted to the State Government its award on the l industrial dispute;

Now, therefore, in pursuance of the provisions of sec-ion 17 of the Industrial Disputes Act, 1947 (XIV of 947), the Governor is pleased hereby to publish the aid award as shown in the annexure hereto.

ANNEXURE

t the matter of an industrial dispute existing between Messrs. Nu-Bilt Furniture Private Limited, 83 Russa Road (South), Calcutta-33 and their workmen represented by Nu-Bilt Furniture Workers' Union, 19/2 Russa Road, South, 3rd Lane, Calcutta-33, referred under G. O. No. 2518-I.R./IR/11L-219/64, dated 27th June 1964. (Case No. VIII-181/64)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge

Appearances :

Present for the Union: Shri Panna Lal Dutta, President.

Present for the Company: Shri N. K. Mukherjee, Advocate.

By order No. 2518-I.R./I.R/11-219/64, dated the 27th June 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Nu-Bilt Furniture Private Limited, 83 Russa Road (South), Calcutta-33 and their workmen represented by Nu-Bilt Furniture Workers' Union, 19/2 Russa Road, South, 3rd Lane, Calcutta-33, regarding the matter specified in the schedule, to the Third Industrial Tribunal, consitituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I. R./IR/3A-2/57, dated the 11th March 1947, for adjudication.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Nu-Bilt Furniture Private Limited, 83 Russa Road (South), (hereinafter be referred to as the Company), and their workmen represented by Nu-Bilt Furniture Workers' Union, 19/2 Russa Road, South, 3rd Lane, Calcutta-33 (hereinafter be referred to as the Union).

Immediately after receipt of the reference, notices were served upon both the parties. They appeared and filed their written statements. They also complied with intermediate steps and the case was fixed for hearing but on the date fixed for hearing, parties expressed a keen desire to settle the dispute amicably along with a few other disputes outstanding between them. I am glad to record that the matter has been fairly settled amicably between the parties who have filed before this Tribunal on 29th November 1965 a joint petition of compromise incorporating therein the terms of settlement. I have perused and considered the terms. They appear to be fair and satisfactory. So I accept the terms of settlement and make an award on compromise in terms of the joint petition of compromise signed by the parties and their learned Advocates on 29th November 1965 which do form part of the compromise award as an annexure thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge.
30-11-65.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
30-11-65.

ANNEXURE

BEFORE THE HON'BLE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an industrial dispute
Between
Messrs. Nu-Bilt Furniture (P) Ltd., 83 Russa Road (South), Calcutta-33

And

Their workmen represented by Nu-Bilt Furniture Workers' Union, 19/2 Russa Road (South), 3rd Lane, Calcutta-33

And

In the matter of Government of West Bengal, Labour Department, order No. 2518-I.R./IR/11L-219/64, dated 27th June 1964.

The humble joint petition of compromise between the parties to the aforesaid dispute,

Most respectfully sheweth :

1. That the said industrial dispute has been referred to Your Honour for adjudication on merit.

2. That the dispute in question has been settled between the parties to the dispute in course of bipartite negotiations outside the Court on the following terms and conditions:

3. Terms and Conditions:

(i) It is also agreed that existing contract system of work will continue for another period of two years from date within which period the Management will offer to take into direct employment the Contractors and the W ers employed under Contractors who willing to work on daily wage or piece basis, at intervals of every six months f date.

(ii) It is also agreed that the present Upholst Section due to its special type of work w be maintained as before.

(iii) Immediately after the agreement but with a period of 30 days from date the Manageme will offer to take the first batch of such willi Contractors and their workers as stated clause (i) into the direct employment the Company.

(iv) It is further agreed that during the process of absorbing, if any Contractor offers be employed directly by the Company a rate as may be agreed upon the parti concerned, they will be so absorb directly.

(v) It is agreed that the Workers employed under Contractors should obtain prior permissi from their respective Contractors or subm resignation from their service to their re pective Contractors before being employ directly by the Company.

(vi) It is also agreed that in implementing clauses to (v) of this agreement, if any difficul arises, all efforts will be made to settle by direct negotiations between the part and if it fails, the matter may be referr to any third party jointly agreed up for final decision over the matter.

4. Under the above circumstances it is humb prayed that Your Honour will be graciously pleased pass an award in terms of the said agreement and tr this petition of compromise as a part of the awa

And for this, your petitioners as in duty bound sh ever pray.

Filed by :

On behalf of the Company : On behalf of the Union

D. P. Aberol, Manager,
Nu-Bilt Furniture (P) Ltd,
Calcutta.
29-11-65.

P. L. Dutta,
President.

R. A. Gomes,
General Secretary.

N. K. Mookherjee,
Advocate for the Company.
29-11-65.

Asmat Ali,
Vice-President,
Nu-Bilt Furnitue Worke Union.

Nanda Dulal Srimani,
Advocate for the Union

J. N. MANDAL, Judge.
Third Industrial Tribunal.
30-11-65.

By order of the Governor,

S. C. MUKHERJEE, Asstt. Sec

ORDER

No. 6566-I.R./IR/11L-423/65.—15th December 965.—Whereas under the Government of West Bengal, abour Department, order No. 6370-I. R./IR/11L-23/60, dated the 3rd December 1960, the industrial lispute between Messrs. Insurance Association of India, Calcutta Regional Council), India Exchange, Calcutta nd their workmen represented by the Insurance Asso-iation of India (C. R. C.) Workers' Union, 164 Ahiritola Street, Calcutta, regarding the issue mentioned in the aid order being a matter specified in the second schedule o the Industrial Disputes Act, 1947 (XIV of 1947), vas referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal as submitted to the State Government its award n the said industrial dispute;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the aid award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Insurance Association of India, (Calcutta Regional Council), India Exchange, Calcutta and their workmen represented by the Insurance Association of India (C. R. C.) Workers' Union, 164 Ahiritola Street, Calcutta. (Government Order No. 6370-IR, dated 3rd December 1960) VIII—636/60.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industral Tribunal

For the Union : Shri R. N. Banerjee, Advocate.

For the Insurance Association : Shri P. P. Ginwalla, Counsel.

The instant reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, order No. 6370-IR/IR/11L-423/60, dated the 3rd December 1960. The parties are Messrs. Insurance Association of India, (Calcutta Regional Council), India Exchange, Calcutta and their workmen represented by the Insurance Association of India (C. R. C) Workers' Union, 164, Ahiritola Street, Calcutta. The issue for adjudication is as follows :

1. Whether the dismissal of Shri Jagganath Prasad Singh is justified ? To what relief, if any, is he entitled ?

In short, the case of the Insurance Association of India, (C. R. C.) Workers' Union, (hereinafter referred to as the Union), is that Jagganath Prasad Singh was in the employ of the Insurance Association of India (Calcutta Regional Council). He had been doing his duty faithfully, diligently and efficienctly. On 20th November 1959 when he approached the Cashier of the Insurance Association of India (Calcutta Regional Council), (hereinafter described as the Insurance Association), for his salary, he was informed that no salary would be paid to him. On the following day he attended office but he was given no work and his attendance was not recorded. Against this action of the Insurance Association, he made a written representation on 23rd November 1959. The Secretary of the Insurance Association by his letter, dated 24th November 1959, alleged that Shri Singh had refused to accept his salary but he admitted that Shri Singh had been refused work on and from 21st November 1959. It was also alleged falsely that a charge-sheet had been tendered to Shri Singh on 20th November 1959 to the latter who declined to accept. It is alleged by the Union that no such charge-sheet was ever tendered to Shri Singh on 20th November 1959. In fact, the charge-sheet was received by Shri Singh on 4th December 1959. A reply was given to the charge-sheet. The allegations were denied by Shri Singh. The Insurance Association asked Shri Singh to attend an enquiry to be held on 9th December 1959. The worker requested for being allowed to be aided by an official of the union but the Insurance Association rejected the prayer. It has been further alleged by the union that no enquiry was held on 9th December 1959 although Shri Singh was present on the appointed day at 10 a.m. with his witnesses and remained there for some time after. Subsequently, the Insurance Association dismissed Shri Singh illegally, arbitrarily and without holding any enquiry whatsoever. No opportunity was given to the delinquent for his defence. The Union says that the order of dismissal was mala fide as Shri Singh had been an active member of the Union. The Union has further submitted in the written statement that even if the allegations mentioned in the charge-sheet were held to be true, they would not amount to gross insubordination and incivility on the part of the worker. The claim of the Union is to get reinstatement of Shri Singh in his service with full continuity of service and arrears of his pay and allowances, and bonus.

To be brief, the case of the Insurance Association is that as the performance of duties and functions by it does not constitute an industry within the meaning of the Industrial Disputes Act, this Tribunal has no jurisdiction to adjudicate upon the issue in question. With regard to the merits of the case, it has been stated that Shri Singh had several duties to perform. One of those duties is to carry circulation boxes from the office of the Insurance Association to the offices of the members of the Association and again to bring them back to the office of the Association. On the 16th November, 1959, Shri Singh was directed by the superior officer to carry a circulation box back to the Regional Council Office at India Exchange from the office of the General Insurance Society Ltd., a member of the Association Shri Singh refused to comply with the order in a defiant and insolent manner. This action on the part of Shri Singh amounted to misconduct in respect of his duties of his employment. On 20th November 1959 he was charged with such misconduct and asked to show cause why disciplinary action should not be taken against him. He was also suspended

pending enquiry. Ultimately, an enquiry was held against him on 9th December 1959. Shri Singh was present in the office premises but he did not attend the enquriy to take part thereof in spite of notice. Shri Singh mentioned the names of his witnesses. Their names were called out at the time of enquiry, but none of them appeared to give evidence. The enquiring officer on consideration of the evidence before him found Shri Singh guilty of misconduct. The Regional Council accepted the findings of the enquiring officer and dismissed Shri Singh from service. The materials allegations made by the union have been denied by the Insurance Association in the written statement. On 20th November 1959, according to the practice, Shri Singh went to take his salary for the month but he was offered salary up to 20th November 1959, the date when he was suspended. He also refused to accept the charge-sheet containing the order of suspension when tendered to him and explained to him in Hindi. That charge-sheet was subsequently sent to him under certificate of posting. The company has further stated that Shri Singh was not entitled to be represented at the enquiry by any official of the Union and, as such, his request for being represented by an official was refused. It has been stated that the delinquent did not attend the enquiry and produce any witness there on the date of enquiry. The story of victimisation has also been denied by the Insurance Association.

Several documents have been exhibited on both the sides. The union has examined two witnesses. The Insurance Association has also examined two witnesses on its side.

The first point urged from the side of the Insurance Association relates to the jurisdiction of this Tribunal to decide the present issue. The contention is that the Insurance Association or the Calcutta Regional Council thereof not being an industry according to the definition given by the Industrial Disputes Act, the present reference is incompetent and this Tribunal cannot treat the present dispute as an industrial dispute. In 1938 the Insurance Act was enacted to consolidate and amend the law relating to the business of insurance in India. Part IIA containing sections 64A to 64T was inserted by the Act 47 of 1950. The part relates to the formation of the Insurance Association of India, its Councils and its Committees. The Insurance Association has been brought into existence under section 64A of the Insurance Act. Section 64 C of the said Act mentions about the formation of two councils, namely, the Life Insurance Council and the General Insurance Council. Section 64E says that the authorities of both the councils shall be the Executive Committees, the Tariff Committee and the other Committee thereof constituted according to the provision of the Act. Section 64F relates to the formation of the Executive Committee of the General Insurance Council. In the Committee besides other members there shall be some representatives of members of the Insurance Association of India carrying on General Insurance Business and some persons connected with General Insurance business nominated by the Central Government. The General Insurance Council may form other committees consisting of such persons as it may think fit to discharge such functions as may be delegated thereto. Section 64L of the Insurance Act defines the functions of the Executive Committee of the General Insurance Council. The functions are as follows :

(a) to aid and advise insurers, carrying on general insurance business, in the matter of setting up standards of conduct and sound practice and in the matter of rendering efficient service to holders of policies of general insurance;

(b) to render advice to the Controller in the matter of controlling the expenses of such insurers carrying on business in India in the matter of commission and other expenses ;

(c) to bring to the notice of the Controller the case of any such insurer acting in a manner prejudicial to the interests of holers of general insurance policies ;

(d) to act in any matter incidental or ancillary to any of the matter specified in clauses (a) to (c) as with the approval of the Central Government may be notified by the General Insurance Council in the Gazette of India.

Sub-section (2) of section 64L runs thus :

For the purpose of enabling it effectively to discharge its functions, the Executive Committee of the General Insurance Council may collect such fees as may be prescribed from all insurers carrying on general insurance business.

Section 64M relates to the duty of the Executive Committee of the General Insurance Council. Power of the General Insurance Council has been mentioned in section 64O of the said Act. Section 64P authorises the General Insurance Council to constitute such Regional Council as an when it deems fit for one or more of the prescribed regions. Such Regional Council shall consist of persons elected by such groups of insurers carrying on general insurance business in the region as may be prescribed. The Regional Council will function according to the provision of section 64Q. Such functions may be delegated to them by the General Insurance Council. The general powers of the Life Insurance Council and the General Insurance Council have been delineated in section 64R of the Insurance Act. It is clear from the provision of the Act that the insurers carrying on insurance business in India have been constituted a body corporate by the name of Insurance Association of India. All Insurances and Provident Fund Societies incorporated or domiciled in India are members of the Insurance Association. This Association has perpetual succession and a common see with power to acquire, to hold and to dispose of properties, and it shall by its name sue and besued. This Association forms Regional Councils and they are certainly parts of the Insurance Association. The function of the General Insurance council mentioned in section 64L are important. They will indicate clearly the nature of organisation and the character of the Insurance Association of India. The functions of the Executive Committee of the General Insurance business in the matter of setting up of standard of conduct and sound practice and in the matter of rendering efficient service to holders of policies. The Executive

nmittee is not only to advice the insurers in the matter insurance business but also to "aid the insurers in their iness". The Executive Committee is also to render cient service to the holders of policies. This commi- will also render advice to the Controller for controll- the expenses of the insurers in the matter of their iness relating to commission and other expenses. committee is further to bring to the notice of the troller the case of an insurer acting prejudicial to the rest of the policy-holders. Shri Ginwalla has argued t the Insurance Association is not an industry. as got regal capacity to act as a sort of legislature x rate and also to advice the Controller, a represen- ve of the Central Government. The argument of i Ginwalla is clearly untenable. The General rance Council has no authority of a legislature. tion 64'O' of the Insurance Act says that the General rance Council may by regulation control and regulate rates, advantages, terms and conditions that may offered by its members and associate members in ect of general insurance business. But at the same it says that those regulation must be approved the Central Government. The approval signifies the General Insurance Council has no legislative egal function to perform. I have also considered reports and accounts of the Insurance Council ndia exhibited in this case as also the Insurance ciation of India and the General Insurance Council lations. They are exhibits 2, 2(a), T & T(1). re can be no manner of doubt that the Insurance ciation of India has been brought into existence rder to actively help the insurance business in India the insurers carrying on business and also to see interest of the policy-holders. The Insurance ciation is to see that the insurance business in a is carried on prosperously with an approved dard and also to serve the public at large. This ciation is certainly a vital part of insurance busi- in India. It is practically a generator which ies on the business of insurance through the several rers in a proper channel under its scheme. The vidual insurers carrying on business are interested he insurance association and, as such, some of their esentatives are taken in so that there may be an ient formulation of policies from the Insurance ciation of India through the Council and other mittees to actively help the business and to guide Towards this end the authorities of the Insurance ciation of India, its Council and the Executive mittees are working in co-operation with its loyees and workmen. This Insurance Association ndia with its Regional Councils, Executive Commi- s and other parts is certainly an industry in the inary sense of the terms connected with the insur- e business.

n this connection section 2(j) of the Industrial putes Act should be considered. 'Industry' accord- to this definition means any business, trade, under- ing, manufacture or calling of employers and includes calling, service, employment, handicraft, or indus- l occupation or avocation of workmen. As the Insur- e Association actively deals with the insurance iness of India, it is an industry. In view of the ctions of the Insurance Association, it may also be ed a trade or calling of employers. In view of constitution of the Insurance Association with ematised departments and activities dealing with interest of the public connected with the insurance, certainly an undertaking in any view of the matter and as such, it also becomes an industry. The Insurance Association renders service to the community or at least a large section of it in an organised manner. The activities of the Insurance Association if undertaken in an organised manner by a private individual or a corporation would constitute an industry as defined by the Industrial Disputes Act. Giving my best consideration to the facts and circumstances, I hold that the Insurance Association of India as mentioned in the order of reference with its Calcutta Regional Council is an industry, and that the present dispute is an industrial dispute. Before me, however, there has been no challenge at the time of argument regarding the status of the union to represent the workmen of the Calcutta Regional Council. This Tribunal has, therefore, jurisdiction to adjudicate upon the issue in question.

The next point is whether a proper enquiry was held against Shri Jagannath Prosad Singh. The contention of the union is that there was no enquiry and that even if there was any such enquiry, it was not held according to the principles of natural justice offering reasonable opportunities to the delinquent. The charge-sheet is Ext. A, dated 20-11-59. The allegation against Shri Singh is that on 16-11-59 he was directed by Shri A. C. Guha Roy, Deputy Chairman, Marine Sectional Committee of the Calcutta Regional Council of the Insurance Association of India, to carry a circulation box back to the Council's Office at India Exchange. Although it was the duty of Shri Singh to carry the box to the Council's Office, he refused to obey the instruction and behaved with Shri Guha Roy in a most defiant and insolent manner. According to the Insurance Association, the conduct of Shri Singh amounted to gross insubordination and incivility. The charge-sheet shows that Shri Singh was suspended pending enquiry from that very day. He was also asked to show cause on or before 23-11-59. According to the written statement of the union, the case is that on 20-11-59 Shri Singh approached the cashier for salary but he was informed that no salary would be paid. Again on the following day Shri Singh was not given any work and his attendance was not recorded. After this he made a representation on 23-11-59. The written statement of the Insurance Association, on the other hand, says that on 20-11-59 Shri Singh was offered the charge-sheet, that the contents were explained to him and that he refused to accept the charge-sheet. Shri Singh has been examined as P.W.2. During his evidence he has stated that he went to the office of Hindusthan General Insurance Society Ltd. about five years ago and delivered some letters there. About four days thereafter he was served with charge-sheet. The incident of the charge sheet is dated 16-11-59. Shri Singh admittedly meant to say that he had been to the Hindusthan General Insurance Society Ltd. on 16-11-59 and delivered some letters there. After four days, he admits, he had been served with a charge-sheet. The case of the Insurance Association is that on 20-11-59 he was offered a charge-sheet, that the contents of the charge-sheet were explained to him and ultimately he refused to accept it. From the evidence of Shri Singh, therefore, it becomes clear that the story of the union in its written statement about the denial of the offer of the charge-sheet on 20-11-59 is false. However, in reply to the charge-sheet Shri Singh wrote a letter. This has been marked Ext.B. It is dated 7-11-59 and it was received by the office on 8-12-59 at 5 p.m. In this reply Shri Singh denied the allegation and stated

that he did not see Shri Guha Roy at the Hindusthan Building. The evidence shows that after the refusal of the charge-sheet by Shri Singh, another charge-sheet was sent by post which Shri Singh received on 4-12-59. This reply relates to the latter, dated 3-12-59, attached with the charge-sheet. Denying the allegations Shri Singh suggested how the Chairman of the Board of enquiry would be selected. He also mentioned four witnesses on his side. He also requested his employer to allow either the President or the Vice-President of the union to be present at the enquiry as he did not know English. Admittedly, the date of enquiry was fixed on 9-12-59 at 10-30 a.m. Shri Singh has stated that he went to the office to attend the enquiry. Shri Mukherjee, Rabi Babu and Anil Babu accompanied him to attend the enquiry. No enquiry was held and nobody called him to attend any enquiry. He asked Shib Babu of the Despatch Section about the enquiry and he stated that he knew nothing about it. Shri Singh has said that he waited up to 5 p.m. He got a letter written on his behalf and gave it to Shib Babu. The letter was written by Mukherjee Babu, the Secretary of the Union. His clear evidence is that Shri Mukherjee, Anil Babu and Rabi Babu were his witnesses and that there was no other witness on his side. By 'Mukherjee Babu' he means P.W.1 Bibhuti Lal Mukherjee, who was the Vice-President of the Union. According to the P.W.1, he along with two other members of the union, viz., S. N. Bhowmic and P.P.Rabindranathan, went to the office of the Calcutta Regional Council to attend the enquiry. Shri Singh was with them. There was no other person on their side. P.W.1 has stated that nobody called them. Indu Mukherjee, an employee of Calcutta Regional Council, told them that the enquiry would be held at 11-30 a.m. After that schedule time enquiries were made about the enquiry but they were not called. P.W. 1 has stated that up to 1 or 1-30 p.m. he and others waited there and thereafter they left. Only Shri Singh stayed there even thereafter. P.W.1, Shri Mukherjee and Rabindranathan were not employees of the Calcutta Regional Council office. Shri Singh took them for the enquiry as he says. He wanted that some officials of the union should be present at the enquiry as he did not know English. In the present circumstances, I do not think that the Insurance Association was wrong in rejecting the prayer of Shri Singh by not allowing the officials of the union who are not its employees to be present at the enquiry. Shri Singh could have easily demanded that the enquiry should be held in Hindi or at least the evidence should be explained to him in Hindi so that he could defend properly. P.W.1 has admitted that by the letter, dated 8-12-59, the employer refused the prayer of Shri Singh for bringing the President or Vice-President of the union. After this refusal it was not reasonable for them to come to the office of the Calcutta Regional Council. P.W.1 says that he wanted to see if after the renewal of the prayer they would be allowed and, therefore, they decided to stay outside. P.W.1 has stated that he does not know if Shri Singh took any witness with him. Again he says that Madanlal Saha and other witnesses were already in the office. At the next moment the witness has stated that these witnesses were not in the office but they were sent outside by the authority. Ext.C was shown to P.W.1. This exhibit is a letter, dated 9-12-59, given by Shri Singh to the Insurance Association. It is written in English. P.W.1 says at first that he cannot say who wrote the contents of the letter. He says that he cannot say whether it was written in his pre After some time refreshing his memory he has s that Ext. C was written either by Shri Bowm by Shri Rabindranathan. With regard to this l P.W.2 has stated clearly that it was P.W.1, Shri Mu jee who wrote that letter. P.W.1 is not a stra forward witness. He does not give straight ans There was no harm if he admitted that he had w the letter. Moreover, P.W.1 Shri Mukherjee and Bhowmic were the leading members of the union he offices. If really they had waited in the office up or 1-30 p.m. on the date of enquiry, they could easily approached the authority to ascertain why enquiry would not be held at the appointed Ext.Q shows that the letter was received by the at 12-30 p.m. Shri Singh does not say in his evi that he wanted Madan and others as his witnesa the enquiry or that he searched for them. He nothing about the witnesses. Rather, he had s that except Shri Mukherjee, Rabindranathan and Babu there was no other witness. Shri Singh, convinced, did not like that Madan and others sh depose for him at the enquiry. He was not very about the enquiry either. P.W.1 and two othe the union did not also bother about the enquiry their intention was to throw a letter to the emp in order to challenge the enquiry in future. O.P is the Secretary of the Calcutta Regional Co Insurance Association of India. His evidence is he was to hold enquiry. He took his Stenographer i conference room at about 10 a.m. Shri Singh ca the office and collected a letter and he was aske wait till the commencement of the enquiry. O.P.W.1 we further get that at 10-30 a.m. Shri S did not attend the enquiry. O.P.W.1 waited for an-hour thereafter. He sent his bearer to bring Singh but he was not found. At last the enq was held ex-parte. Seven witnesses were exami He has produced the records of the enquiry proceed They are marked Ext.D. His finding is Ext. The witness has stated that after the examina of the company's witnesses, he got the na of Shri Singh's witnesses mentioned in letter called out but they were not found. also got that the Council approved the findings of enquiring officer. During cross-examination it come out from O.P.W.1 that the witnesss mentio by Shri Singh were not given any work. Howe there is no reliable evidence on the side of union that Madan and others were sent of the office saddled with duties. Indubh Mukherjee is O. P. W. 3. He is the section charge. He was a witness at the enquiry. He denied the suggestion that he asked Shri Singh to as the enquiry would be held at 11-30 a.m. witness has stated that he instructed the Desp Section not to allot any duty to Madan and other nesses mentioned by Shri Singh. He has also stated Shri Singh did not attend the enquiry and that at a 10-30 a.m. he personally searched for Shri Singh he could not find him there. From the evidence of witness we also get that at about 12-30 p.m. a l was received by Despatch Section after the enq was over. He does not know who delivered the l to the office. He did not receive this letter from Singh. On consideration of the evidence, I hold Shri Singh did not give the letter, Ext.C, to O.P. as stated by him. I have also considered the rec of the proceedings and the findings. I find that

delinquent was given sufficient opportunity for his self-defence. The Insurance Association, in fact, did not allot any duty to Madan and others who were mentioned by Shri Singh, so that they could attend the enquiry. Shri Singh and some union-members went to the office but Shri Singh did not intend to participate into the enquiry. Deliberately he refused to attend the enquiry. He was not keen to examine his witness there and to see that they were ready. On the other hand, he avoided the enquiry and after the enquiry had been over, he with an ulterior motive passed on a letter to the Despatch Section so that in future he could challenge the enquiry. The letter was a sort of trick containing some false allegations. I also hold that sufficient and proper opportunities were given to Shri Singh to attend the enquiry and to defend himself. He did not avail himself of those opportunities. The enquiry was conducted according to the principles of natural justice. It was a bona fide enquiry. On consideration of the records of the proceedings and the findings I am satisfied that the findings of the enquiring officer are very reasonable and not perverse. There has been no basic error of fact. The enquiry shows that after due consideration the Council dismissed the delinquent from service on just reasons. The order of dismissal is also bona fide. This is not a case of victimisation or unfair labour practice. The evidence of P.W.1 and P.W.2 are most unsatisfactory and unreliable. I accept the evidence of O.P.W.1 and 2.

In the result, the issue is answered against the workmen and in favour of the Insurance Association of India, Calcutta Regional Council. The dismissal of Jagannath Prosad Singh is legal and justified. He is not entitled to any relief.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
3-12-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6569-I.R./IR/11L-87/65.—17th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1524-I.R./IR/11L-87/65, dated the 27th April 1965, the industrial dispute between Messrs. Gocool Chandra Dutta & Co., 1 Mission Row, Calcutta-1 and their workmen represented by the Shop Assistants, Association of Bengal, B-73 College Street Market, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947(XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Gocool Chandra Dutta & Co., 1 Mission Row, Calcutta-1 and their workmen represented by the Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12. (G.O. No. 1524-IR, dated 27th April 1965) (VIII-105/65).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present :

Shri R. BHATTACHARYA, M.A. LL.B
Judge, Fourth Industrial Tribunal.

The instant industrial dispute between Messrs. Gocool Chandra Dutta & Co., 1 Mission Row, Calcutta-1 and their workmen represented by the Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12, arises out of Government of West Bengal, Labour Department, order No. 1524-I.R/IR.11L-87/65, dated 27th April 1965. The issue in the order of reference runs as follows :

Is the termination of services of Shri Sambhunath Nandy justified ? To what relief, if any, is he entitled ?

The parties submitted their written statements. Today the case was fixed for hearing. The parties, however, filed a joint petition of compromise stating that the dispute has already been amicably settled between themselves on the terms mentioned therein. They have prayed that an award may be passed on the basis of this petition. Hearing the parties, I am satisfied that the compromise is voluntary, legal and reasonable. As submitted by the parties, I pass an award in terms of the joint petition of compromise filed today which shall form part hereof as Annexure 'A'.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal
9-12-65.

ANNEXURE 'A'

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Shri R. BHATTACHARYA, Judge,

In the matter of an industrial dispute

Between

Messrs. Gocool Chandra Dutta & Company,
1 Mission Row, Calcutta-1

And

Their workman, Shri Sambhu Nath Nandy, represented by Shop Assistants' Association of Bengal, B-73, College Street Market, Calcutta-12.

And

In the matter of Government of West Bengal, Labour Department order of Reference No. 1524-I.R./IR/11L-87/65, dated 27th April 1965.

The humble joint petition of compromise of the Union and the Company abovenamed,

Most respectfully sheweth :

1. That the above case has been compromised between the parties on the following terms and conditions :

(a) That Shri Sambhu Nath Nandy will not get reinstatement or re-employment in the company.

(b) That Shri Sambhu Nath Nandy will be paid a total sum of Rs. 2,367.93 paise by three instalments as under—

17th December 1965	—Rs. 592.93
7th January 1966	—Rs. 887.50
7th February 1966	—Rs. 887.50
Total—	Rs.2,367.93 paise

It is understood between the parties that the cheques for the first instalment is issued today being numbered B-563058, dated 9th December 1965, on the United Bank of India Ltd., Netaji Subhas Road Branch for Rs. 592.93 paise but this cheque will be presented in the Bank for encashment on 17th December 1965.

That Shri Sambhu Nath Nandy will not have any further claim against the company in any shape or from and the dispute is thus resolved between the parties ones for all.

That the first instalment being Rs. 592.93 paise is the Provident Fund dues of Shri Sambhu Nath Nandy and the balance amount of Rs. 1,775 is the compensation money paid for the loss of employment.

Under the circumstances the parties most humbly pray that Your Honour would be graciously pleased to accept the above compromise as just and fair and pass an award in terms thereof.

For the Union	For the Company :
Sadhan Prasad Datta, General Secretary. 9-12-65	K. K. Moitra 9-12-65
Shambhunath Nandy 9-12-65.	Kartick Chandra Dutta

R. BHATTACHARYA, Judge,

Fourth Industrial Tribunal.
9-12-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6563-I.R./IR/11L-54(A)/65.—16th December 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1183-I.R./IR/11L-54(A)/65 dated the 24th March 1965, the industrial dispute between Messrs. Nandan Bangan Flour Mills Private Ltd., 241/2B Acharya Prafulla Chandra Road, Calcutta-4 and their workmen represented by the Nandan Bagan Flour Mill Mazdoor Congress, 4/2/1F Krishna Ram Bose Street, Calcutta-4, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Nandan Bagan Flour Mills Private Ltd., 241/2B Acharya Prafulla Chandra Road, Calcutta-4 and their workmen represented by the Nandan Bagan Flour Mill Mazdoor Congress, 4/2/1F, Krishna Ram Bose Street, Calcutta-4. (Case No. VIII/62 of 1965).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present :

Shri AMBICA PADA BHATTACHARYA, Judge,
Second Industrial Tribunal.

By order No. 1183-IR/IR/11L-54(A)/65, dated Calcutta, the 24th March 1965, Government of West Bengal Labour Department, referred an industrial dispute between Messrs. Nandan Bagan Flour Mills Private Ltd.,

nd their workmen represented by the Nandan Bagan lour Mill Mazdoor Congress for adjudication regarding he issues contained in the order of reference

Issue

1. Whether termination of services of the following workmen is justified ? To what relief if any, are they entitled ?

(*a*) Shri Biswanath Tewari, (*b*) Shri Shew Nath Pandey, (*c*) Shri Ram Ekbal Tewari (*d*) Shri Chandradeo Pandey (*e*) Shri Bhramar Senapati and (*f*) Shri Madhusudan Jana

2. Whether refusal of employment of Shri Giridhari Poira is justified? To what relief, if any, is he entitled ?

This is a reference under section 10 of the Industrial Disputes Act. Termination of service of six workmen nd refusal of employment of the seventh are the issues involved. The Union filed written statement but the company did not. The reference was fixed on 11th December 1965 for filing written statement by the company. In the meantime both parties appear before me to-day (i.e.) 7th December 1965 and file a joint petition settling the disputes under reference. The settlement is duly signed by the President of the Union Shri Sen and General Secretary Shri Mukti Banerjee on the side of the Union and on the side of the company by the Managing Director Shri S. C. Dey and the Personnel Officer Shri Ghosh. Shri Sen, Shri Banerjee and Shri Ghosh appeared before me and prayed for recording the settlement. I have considered the terms of settlement which appear to me to be fair and reasonable. The terms of settlement can therefore be accepted. Let an award be made in the aforesaid terms. Under the said settlement the agreed amounts would be paid within 15 days of 7th December 1965. This is my award The settlement do form annexure to this award

Dictated and corrected by me.
A.P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA.
Judge,
Second Industrial Tribunal
8-12-65.

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL
CALCUTTA.

In the matter of an Industrial Dispute under the Government Order of Reference No. 1183-I.R./IR/11L-54(A)/65, dated 24th March 1965.

Between

Messrs. Nandan Bagan Flour Mills (P) Ltd., (Managing Agents : Messrs. Doyal Chandra Dey & Sons (P) Ltd ,) 241/2B Acharya Prafulla Chandra Road, Calcutta-4.

And

Their workmen as represented by Nandan Bagan Flour Mills Mazdoor Congress, 4/2/1F Krishna Ram Bose Street, Calcutta-4.

The humble petition of the parties abovenamed Most respectfully sheweth :

1. That the matter under dispute (viz.) termination of employment of six workmen and refusal of employment to one workmen have been amicably settled between the parties, out of Court.

2 That the terms of settlement are as under :

(A) That the union accepts the termination of employment of six workmen and refusal of employment of one workman and it is agreed that these 7 workmen will not have any claim of reinstatement.

(B) It is agreed that the 7 workmen will be paid the following amounts (details annexed herewith) in full and final settlement of all their claims including the claim of reinstatement. The amounts include full Bonus of 8 months basic wages for the year 63-64 to each though they are not entitled to such full Bonus

(i.) Shri Biswanath Tewari Rs. 2,000 (Two thousand only)
(ii.) Shri Shewnath Pandey Rs. 1,900 (One thousand nine hundred only)
(iii.) Shri Ram Ekbal Tewary Rs. 1,700 (One thousand seven hundred only)
(iv.) Shri Chandradeo Pandey Rs. 1,450 (One thousand four hundred fifty only)
(v.) Shri Bhramar Senapati Rs. 1,450 (One thousand four hundred fifty only)
(vi.) Shri Madhusudan Jana Rs. 3,000 (three thousand only)
(vii.) Shri Giridhari Poira Rs. 800 (Eight hundred only)

(Workmen against serial Nos (i), (iii) and (iv) were employed under Managing Agents of the company)

(C) It is agreed that the amounts as above will be paid within 15 days of the settlement

3 That in view of this settlement, the parties do not desire to proceed any further in the matter.

In the circumstances, it is humbly prayed that Your Honour may kindly be pleased to approve the above terms of settlement and make an Award in terms of this petition of compromise.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray
Dated : 7th December 1965.
For Nandan Bagan Flour Mills (P) Ltd.,
S. C. Dey,
Managing Director.
7-12-65

B Ghosh,
Personnel Officer
7-12-65

M. M. Saha,
Advocate for the Company.
7-12-65

For Workmen :
Narendra Nath Sen, M.L.A.,
President
Nandan Bagan Flour Mills Mazdoor Congress
7-12-65

Mukti Banerjee,
General Secretary,
Nandan Bagal Flour Mills Mazdoor Congress
7-12-65

Statement of dues to be paid

	B Tiwari 1	S Pandey 2	R. Tiwari 3	C Pandey 4	B. Senapati 5	M. Jana 6	G. Poin 7
Basic wages .	69.00	50.00	45.00	41.50	40.00	86.00	40.00
D.A ..	50.57	49.87	49.87	49.87	52.37	62.37	49.87
Total ..	119.87	99.87	94.87	91.37	92.37	148.37	89.87
Earned wages and in lieu of leave ..	21.78	84.70	86.87	78.03	76.88	165.41	
Notice Pay ..	119.87	99.87	94.87	51.37	92.37	148.37	
Gratuity ..	138.00	300.00	202.50	41.50	240.00	817.00	80.00
Sunday work ..	—	76.57	75.90	70.50	—	—	-
Festival holidays	—	23.30	22.14	21.32	—	—	-
Bonus 63-64 eight months basic ..	552.00	400.00	360.00	332.00	320.00	688.00	320.00
Ex-gratia ..	1,168.35	915.56	857.72	815.73	720.75	1,181.22	400.00
Total ..	2,000.00	1,900.00	1,700.00	1,459.00	1,459.00	3,000.00	800.00

Grand Total Rs 12,300

Calcutta, dated 7th December 1965

For Nandan Bagan Flour Mills (P) Ltd.

S.C. Dey
Managing Director.
7-12-65

B. Ghosh,
Personnel Officer.
7-12-65

M. M. Saha,
Advocate for the Company.
7-12-65.

For Nandan Bagan Flour Mill Mazdoor Congress.

Narendra Nath Sen, M.L.A.,
President.
7-12-65

Mukti Banerjee,
General Secretary.
7-12-65

A. P. BHATTACHARYA,
Judge.
Second Industrial Tribunal.
8-12-65.

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

No. 6834-I.R./IR/4L-50/65.—24th December 1965.—Whereas industrial disputes exist between Shri Hari Prasad Upadhaya, 16 Mangoe Lane, Calcutta and 30 other Lorry Owners named in the list attached represented by West Bengal Lorry Owners' Association Ltd., Kidderpore Branch, 22 Paddopukur Square, Calcutta-23 (hereinafter referred to as the employers) and their workmen represented by Motor Transport Workers' Union, 10 Mohan Chand Road, Calcutta-23 (hereinafter referred to as the workmen) relating to the matters specified in the second and third schedules to the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas the employers and the workmen have, under sub-section (1) of section 10A of the said Act, referred the said disputes to the arbitration by an Arbitration Agreement and have submitted to the State Government under sub-section (3) of the said section a copy of the said Arbitration Agreement;

Now, therefore, in pursuance of sub-section (3) of section 10A of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said Arbitration Agreement as shown in the annexure thereto

ANNEXURE

Schedule

List of the Lorry Owners affected by the strike

(1) Ram Bhual Tewari, 11/1 Braunfeld Row, Calcutta.

(2) Chou Haraja Tewari, 11/1 Braunfeld Row, Calcutta.

(3) Ghanashyam Tewari, 11/1 Braunfeld Row, Calcutta.

(4) Mata Prasad Tewari, 11/1 Braunfeld Row, Calcutta.

(5) Sudama Tewari, 11/1 Braunfeld Row, Calcutta.

(6) Kali Charan Tewari, 11/1 Braunfeld Row, Calcutta.

(7) Kamala Shanker Ravi Shanker, 16 Mangoe Lane, Calcutta-1.

(8) Shyama Charan Tewari, 16 Mangoe Lane, Calcutta-1.

(9) Fulel Singh, 18 Ganesh Sarkar Lane, Calcutta-23

(10) Dukhacan Singh, 18 Ganesh Sarkar Lane, Calcutta-23.

(11) Rama Shankar Singh, 23 Paddopukur Square, Calcutta-23.

(12) Raj Deo Singh, 23 Paddopukur Square, Calcutta-23.

(13) Lal Chand Pathak, 23 Paddopukur Square, Calcutta-23.

(14) Ram Nath Singh, 23 Paddopukur Square, Calcutta-23.

(15) Hari Prasad Singh, 23 Paddopukur Square, Calcutta-23.

(16) Shib Narain Das & Co., 27/1 Ram Kamal Street, Calcutta-23

(17) Tewari Transport Co., 41/1 Braunfeld Row, Calcutta-27.

(18) Ashoke Transport Co., 16 Mangoe Lane, Calcutta-1.

(19) Bhola Das & Co., 27/1 Ram Kamal Street, Calcutta-23.

(20) Bans Lochan Singh, 12 Husain Saha Road, Calcutta-23

(21) R. P. Singh, 12 Husain Saha Road, Calcutta-23.

(22) S. P. Singh 12 Husain Saha Road, Calcutta-23.

(23) R. P. Singh and S. P. Singh, 12 Husain Saha Road, Calcutta-23.

(24) Lallan Singh & Co., 18 Ganesh Sarkar Lane, Calcutta-23.

(25) Hari Har Singh, 23/1 Paddopukur Square, Calcutta-23.

(26) Raj Naram Tewari, 11/1 Braunfeld Row, Calcutta-27.

(27) Lal Bahadur Tewari, 11/1 Braunfeld Row, Calcutta-27.

(28) Balaram Tewari, 11/1 Braunfeld Row, Calcutta-27.

(29) Suraj Naram Tewari, 11/1 Braunfeld Row, Calcutta-27.

(30) U. P. Transport, 156 Radhabazar Street, Calcutta-1.

(See Rule 7 of the West Bengal Industrial Dispute Rules)

Under the Industrial Disputes Act, 1947

AGREEMENT :

Under sub-section 10A of the Industrial Disputes Act, 1947

Names of Parties : (1) Hari Prosad Upadhyay and 30 others as stated in the Schdule to this Form.

(2) Motor Transport Workers' Union, 10 Mohan Chand Road, Calcutta-23.

Representing Employers : West Bengal Lorry Owners' Association Ltd., Kidderpore Branch, 22 Paddopukur Square, Calcutta-23.

Representing Workmen : Motor Transport Workers, Union, 10 Mohan Chand Road, Calcutta-23.

It is hereby agreed between the parties to refer the following Industrial dispute to the Arbitrator of Shri R. Bhattacharjee, Judge, Fourth Industrial Tribunal, West Bengal, New Secretariat Buildings, Calcutta-1.

(*i*) Specific matters in dispute :

(1) Whether the Central Wage Board for Port and Dock Workers' recommendation regarding interim Relief and Dearness Allowance has any application in the case of the workmen employed by the lorry owners.

(2) Whether the lorry owners are allowing leave with wage to their workmen in accordance with the Motor Transport Workers Act, 1961 ?

(3) Whether the payment of Bonus Act 1965 has any application to the workmen of the lorry owners. Under what circumstances and conditions the workmen can claim Bonus from the lorry owners ?

(4) Whether the workmen concerned were justified in launching the strike under the prevailing circumstances and whether the said workmen who had indulged in the said strike since 24th November 1965 are entitled to any relief for the period of strike.

(*ii*) Details of parties to the dispute including the name and address of the establishment of undertaking involved.

For required particulars of the lorry owners—vide schedule of the form.

For the workmen—Motor Transport Workers' Union representing the workmen of these 31 lorry owners as listed in schedule.

(iii) Name of the Union, if any representing workmen in question : Motor Transport Workers' Union, Regd. No. 6146.

(iv) Total number of workmen employed in the undertaking affected : About 238 workmen.

(v) Estimated number of workmen affected or likely to be affected by the dispute : About 238 workmen.

Additional points of Agreement :

(1) Both parties agree to the assistance of the lawyers before the Arbitrator.

(2) That the Union agrees to call off the strike concerning workmen of the affected lorry owners immediately after the signing of this Agreement and the concerned workmen will at once report for their respective duties

(3) That if any affected lorry owner has issued any charge-sheet to any workman the said charge-sheet will not be proceeded with in view of this Agreement

(4) We further agree that the decision of the Arbitrator shall be binding on us.

Dated the 3rd December 1965

Signature of the parties

Representing Employers :

Kamala Shanker Tripathi
Secretary.

Representing workmen :

P. K. Ganguly,
President of the Union (6146).

N. Ahmed,
General Secretary of the Union.

Witness :

C. L. Ganguli
Advocate.

I agree to act as Arbitrator in respect of the matters specified in this Agreement.

R. Bhattacharjee,
(Signature of the Arbitrator.)

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy

gistered No. C207

The Calcutta Gazette

सत्यमेव जयते

ŚADHA 10] THURSDAY, JULY 1, 1965 [ŚAKHA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 145 C.T.— 13th May 1965—In pursuance the provisions of section 9 of the Bengal Finance ales Tax), Act, 1941 (Bengal Act VI of 1941), the llowing names and addresses of newly registered alers together with a description of the goods covered their registration certificates are published for neral information:—

otes.—(a) Serial number, name, address, chief place of business and number of branches,

(b) Number and date of the registration certificate.

(c) Goods for use in the manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Madanlal Mookim, carrying on business under ie trade name Messrs. Modern Brick Field, Jagannath Shawan, G. T. Road, P.O. Asansol, Dist. Burdwan (a); S/2589A, 26-4-65 (b); Plant, machinery, spare parts nd accessories, consumable stores, e.g., Coal. Provided hat all goods for which exemption from payment of ales tax is claimed are intended for use in the actual rocess of manufacture of the goods named below : Brick (c).

2. Messrs. Shyam Sundar Jain, Bajranlal Jain, Niranjan lal Jain, and Kanhaiyalal Jain carrying on business under the trade name Jain Trading Company, Benachity, Durgapur-4, Burdwan (a); A/S 2590, 27-4-65 (b); Sanitary wares, stone wares, iron and brass door fittings, cast iron pipes and fittings, water metre cane basket, cotton waste, bolts and nuts, gun metal fittings, coir rope, joists, angles, flats, lead and brass fittings (d).

3. Shri Amar Prosad Sengupta carrying on business under the trade name Messrs. S. C. E. P., 184 Rash Behari Avenue, Calcutta (a); BH/3784A, 23-4-65 (b); Gums, resins, formal dehyde and phosphoric acid (d).

4. Shri Gurdev Singh carrying on business under the trade name Messrs. Hind Motor Traders, 15 Mohini Mohan Rd., Calcutta (a); BH/3785A, 23-4-65 (b); Motor partsand accesso ries and lubricants (d).

5. Sarbasree Govind Prasad Agarwalla and Gopal Das Agarwalla carrying on business under the trade name Messrs. Blue Star Auto Works, 1A Nazar Ali Lane, Calcutta-19 (a); BH/3786A, 26-4-65 (b); Automobile spare parts and accessories,rexine, paints, iron sheet, zinc, battery, handloom cloth, gas, tinplates, carbide, soldering materials.

6. Shri BhairabChandra Choudhury, Proprietor, carrying on business under the trade name, Messrs. Bhairab Chandra Choudhury, Madhabitala, Katwa, Burdwan (a); BN/1471A, 30-4-65 (b); (1) Materials (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Dones, juice boiling pans, dala, kodal, fal,bida, gur kunda, manger, water jherni, mould plough,wheel hoe, seed drill, seed beem, paddy weeder, hand duster, hand sprayers and seed dressers (c).

7. Messrs. Nalini Ranjan Dey, Nitya Nanda Dey, Chaitanya Chandra Dey and Narayan Chandra Dey carrying on business under the trade name Kamala Bhander, Sawdagarpatty, Cooch Behar, Additional place of business, 1, Bhowaniganj Bazar, (Showroom) Stall No. 82, 84, Cooch Behar (a); CB/68B, 30-4-65 (b); Stationery perfumery goods, sewing thread, toilet goods, snuff, books of accounts, plastic goods, imitation jewellery, fishing hooks and limes (d).

8. Sri Tejendra Nath Das and Sri Gosai Chandra Das carrying on business under the trade name Messrs. Tejendra Nath Das and Gosai Chandra Das, Jorai, P.O. Rampur, Dist. Cooch Behar (a); CB/1025A, 30-4-65 (b); Logs, and swan timber (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : 1. Swan timber (c).

9. Messrs. Mechelac Equipments Pr. Ltd., 54 Ezra Street, Calcutta (a); CL/3865A, 26-4-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Electrical goods and light (c); Lamp holders (d).

10. Shri Resham Singh carrying on business under the trade name Messrs. Bharat Carpentry Works, 300 Bowbazar Street, Calcutta (a); CL/3866A, 29-4-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i.) Furniture (c).

11. Messrs. Ram Kishan Bagri, Biwsanath Sharma Chandra Kumar Kasera and Sm. Chanda Devi Daga carrying on business under the trade name, Indusaga Steel Corporation, 40 Strand Road, Calcutta (Ground floor, Shop No. 15 and 31) (a); CR/3565A, 24-4-65 (b); Copper rod, m.s. round, m.s. square and flat tools and alloy steel (d).

12. Messrs. Sk. Abul and Habibar Rahaman carrying on business under the trade name Delux Rubber Products, 12B Clive Row, Cal. (a); CR/3566A, 27-4-65 (b); 1. Raw materials—Rubber compond, brass pipes, rods and nettings, steel dyes, tools, bolts, nuts and screws, canvas and coal. 2. Plant, machinery spare parts and accessories. 3. Consumable stores, e.g., Solvent oil, heavy chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :

(i) Rubber bush, diaphrams, oil, rings and seals, (ii) Rubber buckets, valves, pads, blocks, (iii) Channelss 'O' rings, rock hard packing, rubber mounting, metal cover seals, asbestos, packing rings, buckets, 'U' rings, door jointings, baklite knobs, blocks, sealing end, and other sorts of components for electrical purposes (c).

13. Shri Roop Chand Choraria, Prop., carrying on business under the trade name Industro Sales Corporation, 146/1 Old China Bazar Street, Room No. 7, 2nd floor, Calcutta (a); CR/3567A, 28-4-65 (b); H. C. rounds and m.s. rounds (d); 1. Raw materials—Unfinished allengrub and allencup screw 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Allengrub and allencap screws (c).

14. Messrs. Kartick Chandra Samanta, Dilip Kumar Dey and Arabinda Nandy carrying on business under the trade name Strand Commercial Enterprises, 40 Strand Road, (Room No. 64), Calcutta (a); CR/3568A, 29-4-65 (b); Bolts, nuts, rivets, washers, screw, steel, m.s. round (d) ; 1. Raw materials 2. Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bolts and nuts (c).

15. Messrs. Janata Consumers' Co-operative Stores Ltd., 66 Sashi Bhusan chatterjee St. and 1 Goswami Para Road, Bally, Howrah (a); HW/2989A, 4-5-65 (b); Pulses, cereals, spices, mustard oil, cocoanut oil, toilet goods, text books, ghee, khadi and fruit juice (d).

16. Messrs. Shanti Kumar Shah, Mahendra Kumar Shah and Anil Kumar Shah carrying on business under the trade name Jewel Co., 38 Burtolla St., Calcutta (a); JK/3433A, 23-4-65 (b); Semi-precious stones, precious stones, pearls, stone-set ornaments and jewellery boxes (d).

17. Messrs. Jhabarmull Agarwal, Chiranjilal Agarwal, Jagadish Prosad Bansal and Laxmi Naram Agarwal carrying on business under the trade name Gourishankar Suresh Kumar, 71 Burtolla St. (2nd floor), Calcutta-7 (a); JK/3435A, 26-4-65 (b).

18. Shri Bisseshwarlal Daga, Sm. Gita Devi Daga and Sm. Ratan Devi Daga carrying on business under the trade name, Oriental Sales Corporation, A/3 Gillander House, Calcutta (a); IR/3685A, 26-4-65 (b); 1. Tamarind seed powder, 2. Tamarind seed, 3. Tamarind seed dal (d).

19. Shri V. K. Nair carrying on business under the trade name Nair & Co., 24 Strand Road, Calcutta (a); IR/3686A, 28-4-65 (b); 1. Superenamel copper wire, 2. Soldering strick, 3. Cables, 4. Conduct pipes, 5. Switches, 6. Flexible pipes, 7. Bulbs 8. Black tape, 9. Slack varnishes, 10. Lamps, 11. Brass batton holder, 12. Socket, 13, Cotton tape, 14. Ampire tape, 15. Starter 16. Wire, 17 Wire nail, 18. Nuts and Bolts, 19. Brass coupling, 20. Bend 21. Enamelled shade (d).

20. Shri Kshirode Cnandra Shah. Prop., carrying on business under the trade name Messrs. K. C. Saha, Gangarampur, West Dinajpur (a); ML/796A, 4-5-65 (b).

21. Shri Panchu Gopal Pal carrying on business under the trade name Kamala Bastralaya, Jubl Market, P.O. Jhargram, Dist. Midnapore (a); MN/1801A,

29-4-65 (b; Nil (c); Readymade garments and umbrella (d).

22. Shri Sudhir Ranjan Bakshi, carrying on business under the trade name, Messrs. Bakshi Battery and Electrical Stores, S. C. Sen Road, P.O. and Dist. Purulia (a); SR/469A, 30-4-65 (b); Dry battery and Motor battery (d).

23. Shri Dwarka Das Bagri, carrying on busines nder the trade name, Trade's-India International, 7, Brabourne Road, Calcutta (a); RB/1543A, 30-4-65); Gum tapes, dies, ploythene kraft paper, steel strapping, polythene bags, waterproof paper, hoop-iron (d).

24. Messrs. Inderjit Singh Bhusri, Ravinder Singh, helni Inderpal Singh, Bhusri and Srimati Paramjit aur, carrying on business under the trade name, nderjit Singh Ravinder Singh & Co., 8 and 9, Bentinck treet, Calcutta (a); RB/1544A, 30-4-65 (b); Timber, ooks and battons (d).

25. Messrs. Sajjan Kumar Khaitan, Satya Narayan Khaitan, Subhas Chandra Khaitan (minor) and Srimati Mani Devi Khaitan, carrying on business under the trade name, S. C. Khaitan & Co., 11 Rajendranath Mukherjee Road, Calcutta (a); RB/1545A, 5-5-65 (b); Hessian, gunnies and jute twine (d).

26. Shri Ram Kishan Poddar, carrying on business under the trade name, Poddar Timber Concern, 25 Jorabagan Streer, Calcutta-6 (a); SH/3628A, 24-4-65 (b); Timber (d).

27. Shri Bhuban Mohan Mitra, carrying on business under the trade name, Mitra Trading Co., 18A Ramdhone Mitra Lane, Calcutta-4 (a); SH/3629A, 27-4-65 (b); 1. Raw materials, 2. Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radio components (c); Bolts, nuts, hacksaw blades (d).

28. Shri Radheyshyam Shah, carrying on business under the trade name, Radheshyam Saha, 65/1 Maharshi Debendra Road, Calcutta (a); SH/3630A, 27-4-65 (b); Timber (d).

29. Sm. Padma Bati Dutta, carrying on business under the trade name, Janapriya Taila Bhander, 51/4, Strand Road, Calcutta (a); SH/3631A,2 7-4-65 (b); Cocoanut oil, linseed oil, groundnut oil, Castor oil, mustard oil (d).

30. Shri Chittaranjan Saha, carrying on business under the trade name, Tripti Biscuit & Lozenge Co., 156/157, Aihiritola Street, Cal.-5 (a) SH/3632A,27 -4-65 (b); 1. Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bread, biscuit (c).

31. Shri Ashutosh Bose, carrying on business under the trade name, Quality Moulders, 20, Debnarayan Das Lane, Calcutta-4 (a); SH/3633A, 29-4-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Fan regulator parts (c).

32. Messrs. Goyal Trading Corporation (P) Ltd., 34, Ganesh Chandra Avenue, Calcutta (a); SL/4359A, 7-4-65 (b); Insulation boards made from bagas, straw board and wood, insulations boards made from expanded polystyrene wooden boxes, plywood boxes, boxes made from plywood and timber, expanded polystyrene packings (d). Raw materials, plant, machinery, spare parts and accessories consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claumed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Laminated board, windows, doors, furnitures and packing material made out of expanded polystyrene and of wood (c).

33. Shri Bhupendra Bhusan Ghosh, carrying on business under the trade name, Messrs. Ghosh Industrial Enterprise, 21, Bepin Behari Ganguly Street, Calcutta (1) (a); SL/343B, 7-4-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are indended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Dies (c); Machinery parts, V-belt, surface plate, spring bush, file flat smooth, ball bearing, liner cylinder, welding cable tool bits, electro rods (d).

34. Sarbasree Bidhu Bhusan Ghosh, Sambhunath Ghosh, Ashoke Kumar Ghosh, carrying on business under the trade name, Niccon Radio Cos 3C Madan Street, Calcutta (a); SL/4360A, 8-4-65 (b); Spare parts, accessories and components for radios, battery and battery parts (d).

35. Messrs. The Indo-Asahi Glass Co. Ltd., 30, Chittaranjan Avenue, Cal.-12 (a); SL/4361A, 9-4-65 (b).

36. Sarbasree Bhupati Rai V Doshi, Jitendra S. Mansata, carrying on business under the trade name Messrs. B. J. Automobiles, 2, Princep Street, Calcutta (a); SL/4362A, 10-4-65 (b), Motor parts and accessories (d).

37. Sarbasree Surendra Kumar Agarwalla, Chandra Kumar Agarwalla, carrying on business under the trade name Messrs. Agarwalla Marketing Syndicate, P-38, Mission Row Extension, Calcutta (a); SL/4363A, 10-4-65 (b); Cycle parts, cycle accessories, cycle components, cycle tyres and tube and gasket packing products (d).

38. Sarbasree Kartick Ch. Dutta, Pearylal Das carrying on business under the trade name, Messrs. Quality Printing and Stationery Concern of 6A, Creek Row, Calcutta (a); SL/4364A, 12-4-65 (b); 1. Raw materials 2. Plant machinery, spare parts and accessories. Provided that all goods for which exemption, from payment of sales tax is claimed are intended for

use in the actual process of manufacture in West Bengal for sale of the goods named below :

(i) Printed matters (c) Gem clips, pins, rubber, carbon, ribbon, flat files, fasterners, ink, rubber stamps, stamp pad, box files, pencil sharpener, pen, pencil, refills, paper weight, files, diary, pin coushion, blocks, envelopes, candle, glove, tags, visiting cards, writing pads, register books, stencil ink, measurement scale, numbering machine, tracing paper, staple machine, staple pins, punching machines, twine balls, invitation cards, desk stand, desk stand refil, shorthand pads (d).

39. Shri Khirendra Lal Das Gupta, carrying on business under the trade name, Messrs. International Floors, 133, Beliaghata Road, Calcutta (a); SL/4365A, 12-4-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Mosaic tiles, (ii) Flooring composition (c) Marble chips, oxides, white cement, marble dust, marble (d).

40. Shri Gopal Shaw, carrying on business under the trade name, Messrs. Gopilal Shaw, 38/6A, Nirmal Chander Street, Cal. (a); SL/4366A, 19-4-65 (b); Ferrous and non-ferrous metal, telephone parts, switch board, tin ingot, metal rod and metal scrap (d).

41. Sarbasree Rabindra Nath De, Baidyanath De, carrying on business under the trade name, Messrs. Rabin Bros, 12, Chandney Chawk (1st Gate), Calcutta (a); SL/4367A, 23-4-65 (b); Hinges, screws, socket, belts, handles, gate hooks, door bolts, bathroom fittings, hat hooks, saws, chisels, hammers, pins, vice curtain, rails, door spring, oil can, ring, brass hooks, brass ball, mirror clips, plastic hanger (d).

42. Sri Pradip Kumar Dey, carrying on business under the trade name, messrs. Bengal Engineering Works, 130 Beliaghata Road, Cal. (a); SL/4368A, 24-4-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Collapsible gates, w.i. gates, (ii) grills, railings, steel sashes, (iii) steel furniture, steel requisites for use of municipalities (c).

43. Sri Naba Kumar Banerjee, carrying on business under the trade name, Messrs. Radio Cine Service, 8, Chandni Chawk St., Cal., (a); SL/4369A, 26-4-65 (b); 1. Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Radio and Radio parts (c).

44. Mazahar Hussain, Md. Habib, Sk. Shujajot Hussain, Sk. Islam, carrying on business under the trade name, Messrs. Bengal Drum Supply Co., 5, Biplabi Anukul Chandra St., Calcutta (a); SL/4370A, 27-4-65 (b); Empty iron second hand drumps and empty tins (d).

45. Md. Alebaidli, carrying on business under the trade name, Messrs. Md. A. R. Alebaidli & Bros., 1, Chandney Chawk Street, Block 'C' Cal-13 (a); SL/4371A, 28-4-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) hooka tobacco (c), Arabic turbine, agarwood and atar (d).

46. Messrs. Eskoy Stainless Equipments Private Ltd., having the place of business situated P-31, Mission Row Extension, Calcutta (a); SL/4372A, 28-4-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Tools, metal castings, machine parts and accessories, (c); Ferrous and non-ferrous metals, tools an alloy steel, stainless steel (d).

47. Messrs. Prabhat Marketing Co. Ltd., 26, Amherst Street, Cal., (a); SL/4373A, 28-4-65 (b), 1. Raw materials, machinery spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufature in West Bengal for sale of the goods named below : (i) Readymade garments, webbings, (ii) cotton tapes, statichute, parachute, (iii) air dropping equipments. (c).

48. Shri Radha Raman Roy, Proprietor, carrying on business under the trade name, 'R. R. Roy & Co., 77 Dharamtola Street, Calcutta-13 (a); TL/2926A, 23-4-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, e.g. Quenching oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) M.S. bar, steel bar, press tool, (ii) zig and fixture, bolts and nuts (c).

49. Shri Santi Bimal Chowdhury, Proprietor, carrying on business under the trade name, Kusum Spring and Engineering Co.' 5 Puran Chand Nahar Avenue, Calcutta (a); TL/2927A, 27-4-65 (b). 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bushes, valve seats, valve guards, valve seal, valve plate, lique, valve, friction disc, eccentric rod, scraper ring, piston rings, shaft sleeve, slide valve, rock shaft lever, bronze valve spring, drain valve, piston rod, (c).

50. Sm. Tapoja Ghosh, Proprietress, carrying on business under the trade name, Icycold Commercial Enterprise, 162A, Lower Circular Road, Calcutta (a); TL/2928A 28-4-65 (b); Refrigerators, air conditioners, water heaters and cooking ranges (d).

jl. Sarbasree Gulab Rai Varumal, Jyoti Prokash kherjee, Arun Kumar Mukherjee, partners, carry- on business under the trade name, Luxmi Watch B84, S. S. Hogg Market, Calcutta (a); TL/2929A, 4-65 (b); Pen, watches, clocks, sun glasses, electro- ted wares, silver ornaments, glass wares, cutleries, tric iron (d).

2. Cosmos Battery Industry Private Limited, ying on business under the trade name, Cosmos tery Industry Private Limited, 7/13, Narkeldanga n Road, Calcutta (a); TL/2930A, 28-4-65 (b); Raw materials, 2. Plant, machinery, spare parrs nd accessories, 3. Consumable stores e.g. fuel. rovided that all goods for which exemption from pay- ent of sales tax is claimed are intended for use in e actual process of manufacture of the goods named elow :

) Storage battery, storage battery parts (c); Cell ver with vent plug. Battery plates (d).

S. K. BOSE, Commissioner.

No. 146 C. T. -13th May 1965. -In pursuance the provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), read ith rule 11 of the Central Sales Tax (West Bengal) ules, 1958, the following names and addresses of gistered dealers whose registrations under the Central les Tax Act were amended with effect from the date ted against each of them and in respect of the parti- lars appearing in the different items in the manner dicated against such particulars are published for neral information : —

Notes : -(a) Serial number, name, address, chief ace of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of amendment.

1. Messrs B. C. Bhalotia, S. R. Bhalotia, K. C. halotia, M. P. Bhalotia, B. Bhalotia, O. P. Bhalotia, . Bhalotia, carrying on business under the trade name essrs Munnalal Bhalotia and Co., 226 Lower Circular oad, Calcutta-20 (a); BH/262B, 6-7-57 (b); (A) Rubber craps (d); 23-4-65 (e).

2. Messrs Ramesh Chandra Bajoria, Sm. Bhagwati Devi & Rajkumar Mansinghka, carrying on business under the trade name Messrs Arvind Trading Company, 54/1/A Hindusthan Park, Calcutta (a); BH/3079A, 23-7-59 , (A) arsenic, pentoxide, pentaerythritol, insecticide, pesticide, silicate (d); 24-4-65 (e).

3. (S) Sri Amiya Chowdhury, carrying on business under the trade name Messrs Mutual Agencies for Messrs. Mutual Agencies, 45 Shamsul Huda Road, Calcutta (a); BH/281B, 18-2-59 (b); (A) Industrial and laboratory glass, trailor axis, trolly wheels, solid rubber wheels, hubs, venetion blinds (d); 27-4-65 (e).

4. Sri Asoke Chaudhury, carrying on business under the trade name Messrs Chaudhury and Co., 45 Shamsul Huda Road, Calcutta (a); BH/282B, 18-2-59 Insert, "Venetion Blinds" after the words "O. H. E. fittings" (c); 27-4-65 (e).

5. Messrs Morgan Milton (P) Ltd., 43 Park Mansion, Park Street, Calcutta-16 (a); BH/331A, 22-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., motor vehicles, parts and accessories, machineries, motor chasis, brass sheet, brass rod, copper sheet and rod lead, tin sheet, paints, packing papers, celaphon papers, rexine, rubber, oils for rubber solvent, packing wood, wire and wire. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Repair to motor vehicles nails and their parts, machineries, electrical apparatus, musical goods, springs and allied products, paints, brushes (A) (1) Raw materials, (2) machinery, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Toy cars, (2) Die castings of component parts (c); (D) Motor chasis, motor vehicles including parts and accessories, electrical apparatus and lubricating oil, electrode gas, welding rods, welding cables and other materials, cardboard boxes, cartoons, labels, coupons, musical goods, cutlery, blades, paint, brushes, screw drivers. (A) Toy cars, Die castings of component parts, sewing machine needles, jute mill machinery parts, musical goods (d); 27-4-65 (e).

6. Messrs Kallings Union Corporation (Proprietor : R. S. Narain), 58/2 Lansdowne Road, Calcutta (a); BH/3090A, 29-8-59 (b); (A) Aluminium sheet (d); 28-4-65 (e).

7. Mrs. Seemah Lanyodo, carrying on business under the trade name Messrs. Nclenod and Co., 14 Palace Court, 1 Kyd Street, Calcutta (a); BH/3034A, 27-1-59 (b); (A) Silver nitrate, soda ash (d); 29-4-65 (e).

8. Messrs Davy Ashomne (India) Ltd., (S) 6A Middleton Street, Calcutta 16, for Simon House, Trans- port Department Road, Calcutta (a); (S) BH/366B for AL/84B (b); 29-4-65 (e).

9. (S) Sri Kalipada Kundu, carrying on business under the trade name Messrs Ballygunge Tobacco House for Messrs Ballygunge Tobacco House, 23/2 Station Road, Calcutta (a); BH/2014A, 13-1-51 (b); 29-4-65 (e).

10. (S) Sarbasri Mangal Chandra Dawn, Madhu Sudan Dawn, Gita Shankar Dawn and Saroj Kanti Dawn, partners, carrying on business under the trade name, Messrs Nitya Gopal Dawn & Bros. (for) Messrs Nitya Gopal Dawn and Bros. Memari, Burdwan (a); BN/39A, 13-9-41 (b); (A) Cocoanut oil, Castor oil, Groundnut oil, empty tins, chilly, dhanya, jira, poppy seeds, ajwan, mouri, methi, soda, black jira, tejpata and sal leaves. (D) Sugar, Tobacco, all kinds of oils and spices (d); 4-5-65 (e).

11. Shri Dulal Chandra Pal, proprietor, carrying on business under the trade name Messrs Dulal Chandra Pal, Nutanganj, Burdwan (a); BN/1462A, 24-3-65 (b); (A) Groundnut and sugar candy (d); 4-5-65 (e).

12. (S) Messrs Hanumanmal Jhowr, carrying on business under the trade name Hanumanmal Kedarlal for Messrs Sri Gopal Jhowr, Hanumanmal Jhowr and Sew Ratan Jhowr, carrying on business under the trade name Hanumanmal Kedarlal, Alipurduar, P. O. Alipurduar, Dt. Jalpaiguri (a); CB/591A, 23-3-50 (b); 1-5-65 (e).

13. (S) Messrs Kashiram Rathi & Madanlall Rathi, carrying on business under the trade name Kashiram Madanlal for Messrs Purokh Chand Rathi and Kashiram Rathi, carrying on business under the trade name of Kashiram Madanlall, Birpara, Dt. Jalpaiguri (a); CB/706A, 21-9-49 (b); 3-5-65 (e).

14. Messrs Manindra Chandra Das, Kanailal Das, Monoranjan Das, Jnan Ranjan Das, carrying on business under the trade name Messrs Narayani, Bangchatra Road, Cooch Behar (a); CB/547A, 13-6-57 (b); (A) umbrella and readymade garments (d); 4-5-65 (e).

15. (S) Messrs Narsinglal Mohata, Ratanlal Mahata and Maganlal Mahata, carrying on business under the name Gyaniram Hanuman Bux for Messrs Narsinghlal Mahata, Ratanlal Mahata, Maganlal Mahata Hanumanbux Mahata carrying on business under the trade name Gyaniram Hanuman Bux, Nripendra Narayan Road, Cooch Behar (a); CB/14A, 1-3-51 (b); 5-5-65 (e).

16. Sri Chandanmal Daga and Sri Fatechand Daga, partners, carrying on business under the trade name Rupchand Shermal, Tufanganj Bazar, Cooch Behar (a); CB/71A, 2-3-51 (b); (A) til seeds and chilly (d); 5-5-65 (e).

17. Sri Vasantrai Naval Chand Gandhi, carrying on business under the trade name Pankaj Celluloid Industries, 18/1 Lower Chitpur Road, Calcutta (a); CL/3792A, 30-11-64 (b); After the words Powder cases, (A) Celluloid intrate (c); 23-4-65 (e).

18. Sm. Shakuntala Devi Kejriwal, Sm. Kamala Devi Kejriwal, Sri Keshav Prosad Kejriwal, carrying on business under the trade name K. P. Engineering & Distributing Co., 119A Mahatma Gandhi Road, Calcutta-7 (a); CL/3597A, 27-12-61 (b); (A) (1) Raw materials, (2) Plant, machinery, (3) Consumable stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Machinery parts and components (c); 24-4-65 (e).

19. Messrs Kesar Devi Daga and Shrigopal Da carrying on business under the trade name Lux Traders, 35 Ezra Street, Calcutta (a); CL/3721 26-4-64(b); (A)Drills (d); 24-4-65 (e).

20. Sri Bhagwandas Shah carrying on busin under the trade name Bhagawandas & Co., 55 Ezra Street, Calcutta (a); CL/2555A, 12-6-54 ((D) Metal, stoves and provision, (A) Brass ro brass sheets, sheathings and foils, brass pipes, br strips, brass washers, copper rods, copper pip copper sheets, copper strips, copper wires, gun me rods, bronze sheets, bronze wires, lead sheets, le pipes, tin ingot, shouldering stick, Mercury, cupr nickel tubes, phosphoras bronze bars, brass, hand (for provision and stores); syrups (d); 26-4-65 (e).

21. Sree Purushottum Agarwala, carrying on busi ess under the trade name Messrs. Lloyds Mercanti Corporation, 54A Zakaria Street, Calcutta (a); C 2470A, 1-5-53 (b); (A) Lime stone (d); 26-4-65 (e

22. Sharbasri Shivbhagwan Toshniwal and Dala Chand Bhundari, carrying on business under the tra name Ideal Trade Corporation, 134/1 Mahatam Gandhi Road, Calcutta (a); CL/3753A, 2-9-64 (b (A) Stone chips (d); 27-4-65 (e).

23. Messrs Rashbehari Banerji, Mohanlal Gulabh Desai and Mohanlal Bhimbhai Desai, carrying business under the trade name Messrs Serampo Agencies, 52 Canning Street, Calcutta (a); CL/3320 13-10-61 (b); (A) storch, powder, rosin, parafin wa magnasium chloride, zinc chloride, china clay, tallo glycerine, starter for electric motor (d); 28-4-65 (e

24. (S) Sharbasree Sikhar Chandra Nandan Deonarayan Shaw, carrying on business under th trade name Messrs Popular Electric Company, (for) Shr Sikhar Chandra Nandan, carrying on business und the trade name Messrs Popular Electric Company, Manook Lane, Calcutta (a); CL/496A, 24-9-64 (28-4-65 (e).

25. (S) S. J. Suraiya, A. J. Suraiya, K. J. Surai S. V. Suraiya, V. S. Suraiya carrying on businessu nd the trade name J. K. & Sons., (for) S. J. Suraiy A. J. Suraiya, K. J. Suraiya, S. V. Suraiya, carryi on business under the trade name J. K. & Son 165 Lower Chitpur Road, Calcutta (a); CL/2793. 22-12-57 (b); 29-4-65 (e).

26. Shri Nani Gopal Roy, Proprietors carryng business under the trade name Messrs. N. G. Rioy a Sons, P-12 New Howrah Bridge Approach Roa Calcutta (a); CR/2999A, 12-7-57 (b); (A) Safety Stov White felth, hard board (d); 24-4-65 (e).

27. Sarbasri Bajranglal Kedia, Sunil Kum Khemka, carrying on business under the trade name Calcutta General Stores, 137 Canning Street, Calcut (a); CR/2842A, 7-1-59 (b); (A) Copper tube, lead shee bronze, hinges, Shellac, laminated sheets, filter pape adopten and couplings, transference sheet, candl fibre helmet, fibre sheets and rod, polishes (d 24-4-65 (e).

28. Shri Gagan Mullick, Proprietor, carrying c business under the trade name The Birmingham Stor & Agency Co., 81 Netaji Subhas Road, Calcutta (a

CR/505A, 18-10-41 (b); (A) Asbestos, packing and joining, rubber hose, belting and trolly wheels, grease and oil, cuf nipple, cocks and valves, turpentine (d); 24-4-65 (e).

29. Shri L.M. Rawal, Proprietor, carrying on business under the trade name United Machinery Stores, 31 Netaji Subhas Road, Calcutta (a); CR/775A, 15-10-41 (b); (D) Hardware and industrial equipments. (A) Asbestos, cotton, jute-packing and jointings; rubber products steel, g. m. valve and cocks, hoses, pipes and fittings, boiler fittings, lifting devices, cork products, flexible pipes, grease packings and lubricators, saw blades, crucibles, roller and ball bearings, emery-wheel, cloth, dressers and cutters, graphite powder, engineering tools, non-ferrous metals, h.s.& carbon steel, ebonite, hylam and fibre sheets and rods, iron and gasket, cements, rustolene jointing paste and compounds, glass sheets, wire and wire products, waterproof and oil papers, agricultural tools and implements, wheel barrows (d); 24-4-65 (e).

30. Sarbasri Ram Nivas Gupta and Shree Niwas Gupta carrying on business under the trade name Messrs. Eastern Commercial Corporation of P-7 Old Chinabazar Street, Calcutta (a); CR/3457A, 1-5-64 (b); (A) Pinions wheels, sprocket wheels, iron and steel scraps, jute mill stores (d); 24-4-65 (e).

31. (S) Messrs. Omprakash Maheswari, Ramniwas Maheswari, Shubhagawan Maheswari and Mohini Devi, Partners, carrying on business under the trade name Indian Super Craft Industries (for) Sri Ramdein Malpani, Proprietor, carrying on business under the trade name Indian Super Craft Industries, (S) 138 Canning Street, Calcutta (for) 21A, Canning Street, Calcutta (a); (S) CR/3564A (for) LR/1928A (b); 24-4-65 (e).

32. Sri Brijmohon Tuparia, Proprietor, carrying on business under the trade name Taparia & Company, 37 Canning Street, Calcutta (a); CR/1516A, 11-12-48 (b); (D) Mill stores and hardware. (A) Ball bearings and their parts; sockets and blocks, grease, nipples, oil, nails, drills, files, bolts, nuts, beltings, electric motors and electric instruments (d); 26-4-65 (e).

33. (S) Messrs. Shivnath Sharaff and Santosh Kumar Sharaff carrying on business under the trade name Brijlal Shivnath (for) Sri Shivnath Sharaff, Proprietor, carrying on business under the trade name Brijlal Shivnath, 21A Netaji Subhas Road, Calcutta (a); CR/3322A, 10-9-61, (b); 28-4-65 (e).

34. (S) Messrs. Solebhoy Mohamadali Barodawala and Saifuddin Salebhoy Barodawala carrying on business under the trade name Reliable Supply Agency (for) Salebhoy Mohamadali Barodawala carrying on business under the trade name Reliable Trading Agency, 21A Netaji Subhas Road, Calcutta (a); CR/3130A, 31-7-61 (b); 28-4-65 (e).

35. Shri Ramniklal M. Vora, Proprietor, carrying on business under the trade name Messrs. Progressive Suppliers, 109 Old Chinabazar Street, Calcutta (a); CR/3390A, 8-10-63 (b); (A) R. s. joists, m.s. angles m.s. rods, flats and squares, and barbed wire (d); 24-4-65 (e).

36. Shri Balai Lal Chowdhury, Proprietor, carrying business under the trade name Eastern Stores and Supply Co., (for) Eastern Stores and Supply Co., 78 Netaji Subhas Road, Calcutta (a); CR/1389A, 11-5-48 (b); (A) Bolts and nuts, belting, g.i. & black pipes & fittings, files, wire, ropes, chains, wires, nails and screws (d); 28-4-65 (e).

37. (S) Messrs. Bhaijibhai Rajbhai and Ali Husain Bhaijibhai carrying on business under the trade name Commercial Bearing Co. (for) Sri Ali Husain Bhaijibhai, Proprietor, carrying on business under the trade name Commercial Bearing Co., 71A Netaji Subhas Road, Calcutta (a); CR/3429A, 13-2-64 (b); 29-4-65 (e).

38. Messrs. Hari Prosad Khandelwal, Shayamwaldas Khandelwal and Umasankar Khandelwal carrying on business under the trade name S. D. Khandelwal and Bros., 13, Portuguese Church Street, Calcutta (a); CR/3544A, 10-2-65 (b); (A) Hydro Sulphite of Soda (d); 28-4-65 (e).

39. Messrs. Shyam Sundar Khaitan and Basudeo Khaitan carrying on business under the trade name Cane Commercial Corporation, 71A Netaji Subhas Road, Calcutta (a); CR/3295A, 3-1-63 (b); (A) Tarpaulin (d); 29-4-65 (e).

40. Messrs. Ratilal S. Shah, Fazal Abbas Jalal and Narayandas J. Thakkar carrying on business under the trade name Pramanick Mill Stores Co., 138 Canning Street, Calcutta (a); CR/2797A, 16-8-58 (b); (A) Stainless steel sheets (d); 29-4-65 (e).

41. Shri Jashbhai V. Patel, Proprietor, carrying on business under the trade name New Import Agency, 138 Canning Street, Calcutta (a); CR/1682A, 14-9-49 (b); (A) Clinical thermometers and optical goods (d); 29-4-65 (e).

42. Shri Kul Bhusan Batas, Proprietor, carrying on business under the trade name Barma Stores (for) Sarbasri Kul Bhusan Batas and Ram Chandra Sonarg, Partners, carrying on business under the trade name Barma Stores, Darjeeling (a); DJ/985A, 6-5-61 (b); 30-4-65 (e).

43. Messrs. Rameshwar Memani, Ramnaryan Memani, Prayagchand Memani, Bhairudhan Memani, Partners, carrying on business under the trade name Jewanram Chetandas, Sonada, Darjeeling, (A) (1) Burdwan Road, Siliguri (a); (for) DJ/69A, (S) DJ 181B, (b); 3-5-65 (e)

44. (S) Shri Kissen Lal Shaw carrying on business under the trade name Messrs. Kanayha Lal Shah (for) Messrs. Kanayha Lall Shah, 58 G. T. Road, South Howrah (a); HW/601A, 29-11-44 (b); 30-4-65 (e).,

45. (S) Messrs. Raghubir Prasad, Hanum Prasad Ramlakhman Prasad, Achhaibar Prasad and Jagannath Prasad carrying on business under the trade name Sitaram Rice Mill (Rampurhat) (for) Messrs. Raghubir Prasad, Hanuman Prasad, Ramlakhman Prasad, Mahadeo Prasad and Jagannath Prasad carrying on business under the trade name Sitaram Rice Mill (Rampurhat), 39 Mirpara Lane, Salkia, Howrah, (a); HW/1823A 13-8-57 (b); (A) Galvanized wire and aluminium wire (c); 1-5-65 (e).

46. (S) Manick Lal Mullick carrying on business under the trade name Messrs' Hindusthan Auto Industries (for) Messrs. Manick Lal Mullick and Z. A. Khan carrying on business under the trade name Hindusthan Auto Industries, 57/1 Basiruddin Munshi Lane, Howrah (a); HW/2508A, 16-2-63 (b); 3-5-65 (e).

47. Sri Gakul Chand Hada carrying on business under the trade name Hada Industries, (S) 1A Sovaram Basak Street, Calcutta (for) 135 Girish Ghose Road (Plot No. 19A), Howrah (a); (S) JK/3434A (for) HW/2388A (b); 24-4-65 (e).

48. Messrs. Badri Prosad Gupta, Bal Kissen Gupta, Nand Kishore Gupta carrying on business under the trade name Globe Tea Chest & Fitting Manufacturing Company, 4 Jagmohan Mallick Lane, Calcutta-7 (a); JK/2987A, 28-4-58 (b); (A) Pellets, pinion, drill machine electroplating set, meter board, cutting, oil, electric motor, acid, copper salt, copper strip, wire sand copper sheet. (d);26-4-65 (e).

49. Messrs. Hari Prosad Chand Gothia, Ramnath Chand Gothia and Atmaram Chand Gothia carrying on business under the trade name Dhan Raj Hari Prosad, 9 71 Burtalla Street, Calcutta-7 (a); JK/681A, 29-9-41 (b); (A) Gun metal (d); 28-4-65 (e).

50. (S) Ramprakash Sharma, Satya Prakash Sharma, Omprakash Sharma carrying on business under the trade name Prakash Brothers (for) Shri Ram Prakash Sharma, Sm Kamala Rani Sharma and Shri Satya Prakash Sharma who has admitted to the benefit of partnership deed, 19-5-62 carrying on business under the trade name Prakash Brothers, 74A Nalini Sett Road, Calcutta (a); JK/3294A, 21-10-63 (b); 28-4-65 (e).

51. Messrs. Ghisaram Goyal, Surajmal Agarwal, Bishandayal Goyal and Bimla Devi Agarwal carrying on business under the trade name Goyal Industrial Corporation, 131 Cotton Street, Calcutta (2nd Floor), (a); JK/3353A, 17-8-64 (b); (A) Tee iron (d); 28-4-65 (e).

52. Messrs. Basudev Suhasaria, Krishna Devi Suhasaria carrying on business under the trade name Suhasaria Industrial Corporation, 26 Burtalla Street, Calcutta-7 (a); JK/245B, 4-3-60 (b); (A) Kerosene and mustard oil (d); 29-4-65 (e).

53. Shyamlal Chowcharia, the Karta of Hindu undivided Family, carrying on business under the trade name Messrs. Sreelal Chiranjilal, Barnesbazar, P. O. Barnes, District Jalpaiguri, Cooch Behar (1) (a); JP/78B, 15-5-51 (b); (A) Linseed oil, jute string, coir string, empty tins and barrels, silicate, khudi, bhusi (d); 23-4-65 (e).

54. (S) Sm. Narayani Debi Mittal, Sri Dinesh Kumar Mittal, Sri Dipak Kumar Mittal, Sm. Sushila Debi Mittal, Sm. Kaushalya Debi Mittal and Sm. Bidaya Debi Mittal carrying on business under the trade name Messrs. Darjeeling Dooars Transport Service. (for) Sri Ram Kumar Mittal carrying on business under the trade name Messrs. Darjeeling Dooars Transport Service, Dabgram P. O. Ektiasal, Dist. Jalpaiguri (a); JP/1318A, 16-2-53 (b); 23-4-65 (e).

55. Sarbasri Manik Naha, Barendranath Ganguly and Subodh Ranjan Dutta carrying on business under the trade name Messrs. Bilcon Machinery Corporation, 12A Netaji Subhas Road, Calcutta (a); LR/3601A, 27-8-64 (b); Add. Plant, machinery, spare parts and accessories and consumable stores, e.g., Lubricating oil, cutting oil, grease, paints etc., Add. Concrete mixture, vibrator and rammer, hydraulic door closer, door lock nail puller after the words in the actual process of manufacture of the goods named below (e); 23-4-65 (e).

56. (S) Sarbasri J. P. Mazumdar, B. N. Mazumdar, S. K. Mazumdar (Minor, alias Mitra) Dilip Kumar Mazumdar carrying on business under the trade name Allen Richards and Co., 5B Clive Ghat Street, Calcutta (for) Sarbasri J. P. Mazumdar, B. N. Mazumdar, S. K. Mazumdar (Minor, alias Mitra) carrying on business under the trade name Allen Richards & Co., 5B Clive Ghat Street, Calcutta (a); LR/985A, 13-9-43 (b); 24-4-65. (e).

57. Messrs. Eichholz Trading Co. Private Ltd., 25 Swallow Lane, Calcutta (a); LR/1558A, 9-9-48 (b), Add. Wood shisel blades (d); 24-4-65 (e).

58. Sri Manharlal Bhaich and Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); LR/3609A, 21-9-64 (b); Add. Air filter, (d); 26-4-65 (e).

59. Sri Sankar Madhab Ghosh carrying on business under the trade name Geotechnique, 1 Commercial Building, Calcutta (a); LR/3020A, 14-3-59 (b); Add (1) Combustion boats,(2) Sylvet cloth, (3) Plaster of Paris, (d); 27-4-65 (e)

60. Messrs. Gupta Metal Industries Private Ltd., 10 Biplabi Rash Behary Bose Road, Calcutta, (a); LR/3631A, 2-12-64 (b); Add. Files, spanners, grinding wheels, bearings, blocks, beltings measuring (Area, length, Volume etc.,) tools, (d); 27-4-65 (e).

61. (S) Messrs. Bhupesh Chandra Paul, Buddhadev Paul and Asok Paul carrying on business under the trade name B. C. Paul and Co. (for) Sri B. C. Paul carrying on business under the trade name Messrs. B. C. Paul & Co. 18 Netaji Subhas Road, Calcutta (a); LR/1985A, 6-12-50 (b); 28-4-65 (e).

62. Sri Anantray M Sanghvi carrying on business under the trade name Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3555A, 2-4-64 (b); Add. Air compressor, and its fittings, Electric light fittings, starter parts, elevator bucket (d); 28-4-65 (e).

63. Sarvasri Hajee Abdul Hossin and Asgar Lokhand walla carrying on business under the trade name Messrs. K. A. Traders, 22 Canning Street, Calcutta (a): MR/3160A, 20-3-58 (b); Add. Pipes, tibes & fiittings, small tools & implements, Rubber sheet, insertion, bush, cord gloves, ring, belt, paints, oil lubricating machine, gear, cutting, transformer, mobile, grease, wax, packings, hydraulic, steam and jointings, electric, cable, wire, fan and fittings, tarpaulin, bolt,

nut, rivet, nail, washer, stud, screw, bearing and ousing. Welding materials, wire galvanised, steel, m. annealed, barbed, fencing, Wire-Mesh, Ropes, chains nd fittings, puleys guage, expanded metal, water of il pumps and spares, brass, copper, lead, manganese inc, gunetal, bronze, tin, aluminium iron and steel ar-rod, sheet, strip, scrap, oil engine and spares, rushes, handles, jute twine, leather sheet, sleeve, pron, gloves, belt, bucket, cord, below, Abbrasives oiler and spares. Electric motor starter, trolley plower, barrow, hose pipe, tea garden and marine stores, weights, measures and balance balting, sanitary-ware, door fitting. Lifting tackle, stone chalk, grinder steel and lead, wool, lathe, hacksaw, drill, shaping jacks, grinder, bending, threading, welding, rice mill-machines and spares, electric meter and tester, survey materials and instrument, pan bucket, shovel, picks, spade, crowber, jimcrow, hammer, block, anvil, hearth, fork, chissel, asbetos and masonite sheet, clamp, Insulation materials (d); Delete Hardwares, non-ferrous metals and products, steel products, rubber goods (d); 28-4-65 (e).

64. (S) Messrs. Usha Investment Corporation Private Ltd., (for) Messrs. Usha Investment Corporation Ltd. 15, India Exchange Place, Calcutta (a); L/R3619A, 0-11-64 (b); 28-4-65 (e).

65. Messrs. Woolcombers of India Ltd., 31 Netaji Subhas Road, Calcutta (a); LR/3383A, 3-11-62 (b) Old—Consumable stores, e.g., Combing oil grease, ubricant (c); 29-4-65 (e).

66. (S) Sarbasree Pulin Behari Chatterjee, Nipun Behari Chatterjee, Shibnath Banerjee, Satyabrata Chatterjee, Jyotibrata Chatterjee, carrying on business nder the trade name The Reliance Printing Works for) Messrs. The Reliance Printing Works 219-A, Old Chinabazar Street, Calcutta (a); LR/566A, 12-2-62 b); 29-4-65 (e).

67. (S) Sarbasree Bajranglal Agarwala, Mamraj garwala and Sampatlal Agarwala carrying on business nder the trade name Intex (India) Agency (for) hri Bajranglal Agarwala carrying on business under the rade name Messrs. Intex (India) Agency, 21-B, Canning treet, Calcutta (a); LR/3567A, 11-5-64 (b); 29-4-65).

68. (S) Shri Gour Chandra Basak, Proprietor, who carrying on business under the trade name Messrs. our Chandra Basak (for) Messrs. Gour Chandra Basak, nglish Bazar, Malda (a); ML/250A; 7-6-54 (b); 0-4-65 (e).

69. (S) Shrimati Chhabi Bhaumik, carrying on usiness under the trade name Steelworks Corporation or) Messrs. Dinesh Chandra Das and Chhabi Bhaumik, arrying on business under the trade name Steelworks orporation, (S) 97, Basanta Lal Saha Road, Calcutta-53 or) 97, Basantalal Saha Road, Calcutta-33 (a); G/2935A, 29-11-63 (b); 23-4-65 (e).

70. (S) Sri Prokash Chandra Paul, carrying on usiness under the trade name Messrs. Matri Bhander or) Messrs. Matri Bhander, P-35, Garden Reach oad, P. O. Garden Reach, 24-Parganas (a);PG/ 19A, 1-10-48 (b); 23-4-65 (e).

71. Shri Ajit Tarafdar, carrying on business under the trade name Tarafdar Engineering Co.,(S) 40 Bagha Jatin Road, Calcutta-36 (for) 1 Lime Street, Calcutta (a); (S) PG/3198A (for) TL/2481A (b); 23-4-65 (e).

72. (S) Shri Subrota Chakraborti, Proprietor, carrying on business under the trade name Messrs. Indra Mohan Chakravorty (for) Sri Indra Mohan Chakraborty, Proprietor, carrying on business under the trade name Messrs. Indra Mohan Chakraborty, Ballygunge Rly. Siding, 24-Parganas, (a); PG/814A, 3-5-49 (b); 26-4-65 (e).

73. Srimati Radha Devi Narsaria, carrying on business under the trade name Messrs. Shri Ranisati Bhandar, N. C. Dasgupta Road, Purulia (a); PR/ 427A, 18-10-63 (b); (A) After Gunja oil, soda ash and linseed oil (d); 30-4-65 (e).

74. (S) Messrs. Lilavati Parekh, Bhikhalal Parekh, Jayavantlal Parekh, Bhagubhai Modi and Pranlal Parekh carrying on business under the trade name N. M. Parekh and Co., for Messrs. Nathalal Manek-Chand Parekh and Bhikhalal Nathalal Parekh carrying on business under the trade name N. M. Parekh and Co., 9, Ezra Street, Calcutta (a); RB/706A, 27-9-41 (b); 1-5-65 (e).

75. (S) Messrs. Sachindra Nath Mitra and Gora Chand Mitra carrying on business under the trade name Sava Industries for Shri Gora Chand Mitra, Proprietor, carrying on business under the trade name Sava Industries, 14/2, Old Chinabazar Street, Calcutta (a); RB/1076A, 13-1-60 (b); 30-4-65 (e).

76. Messrs. Steel Box (Private) Ltd., 14/2, Old Chinabazar Street, Calcutta (a); RB/1238A, 29-6-61 (b); (A) 1. Raw materials, (2) Plant, machinery,spare parts and accessories (3) Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tin containers (c); 30-4-65 (e).

77. (S) Messrs. Radharaman Mukherjee, Nirode Baran Mukherjee carrying on business under the trade name Commercial Concern (for) Messrs. Radharaman Mukherjee, Nirode Baran Mukherjee and Chandi Charan Mukherjee, carrying on business under the trade name Commercial Concern, P-21/22, Radhabazar Street, Calcutta (a) RB/997A, 20-2-59 (b); 4-5-65 (e).

78 Messrs. Capexil (Agencies) Limited, P-34, India Exchange Place, Calcutta (a), RB/1370A, 24-1-63 (b); (A) Redoxide of iron, petroleum coke, calcined petroleum coke, zinc oxide, rosin, bleaching powder, bauxite, calcined bauxite, acetic acid, glycerine (d); 5-5-65 (e).

79. (S) Messrs. Ram Kumar Singhania and Shankar-lal Singhania, carrying on business under the trade name India Wire Nails and General Trading Co. (for) Messrs. Ratanlal Khemani, Viswanath Singhania, Shankarlal Singhania and Sitaram Khemani carrying on business under the trade name India Wire Nails and General Tading Co., 14/2, Old Chinabazar Street, Calcutta (a); RB/1160A, 10-6-59 (b); 4-5-65 (e).

80. (S) Sri Uma Charan Sen, Proprietor, carrying on business under the trade name U. C. Sen and Co. (for) U. C. Sen and Co., 14/2 Old China Bazar Street, Calcutta (a); RB/398A, 8-9-51 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, Inks. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
(I) Printed articles, (for) Paper, stationery, ink and (1) any other raw materials, (2) plant machinery spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fiting out or repair of any building certified by the purchasing dealer to be required for use in any process in the manufacture of printed articles (c); (D) Office stationery goods. (A) Arch file, flat file F' cap size, Ronco pattern folder file with lace, guard file, F' cap, board file, bound exercise book, ruled exercise book, short-hand note book, ruled register book, peon book, note book, scribling pad large and small, wite envelopes, window envelopes, visiting cards, invitation cards, lead pencils, checking pencils, copying pencils, red and blue combined pencils, pencil eraser, type writing erasers, ink and pencil erasers Sulekha ink, writing ink, gum and paste, typist gum, rubber stamp, rubber stamp pad and stamps pad ink, blotting paper, blotter wooden, dusters, bostich staple machine and bostich pins, assorted pins gem clips, bull dog clips, pin custion ordinary, waste paper, basket office, came tray, desk calendar refil, desk calendars refil with stand, dot pen, dot pins, refil, type writing carbon paper, pencil carbon paper, stncil paper, punching machine, calling bell, glass, paper weight, table glass plasticfoot ruber, sealing was, white twin ball, brass paper weight, semi ring file, brasso selotape, nibs, tag label, ink tablet, ashtray rubber band, sponge cups, telephone index, book, diary, manila envelopes, kraft envelopes, white chalk, coloured chalk, instrument box, type writers, oil, typewriter brush, brown twin ball, air mail envelopes, inkpot, penholders (d); 5-5-65 (e).

81. Sri Taher H. Chittewala carrying on business under the trade name Trans Oceanic Trade Agencies, 33 Brabourne Road, Calcutta (a); RB/874A 28-6-57 (b); (A) Wires of all kinds, corlon wocks, phenyle Acetic aldehyle, terpined, diphened oxide (d); 6-5-65 (e).

82. Messrs. Puranmal Agarwalla & Achki Devi carrying on business under the trade name Puranmal Subhas Chandra, 67/45 Strand Road, Calcutta (a); SH/3586A, 15-2-65 (b); (A) Cocoanut oil (d); 24-5-65 (e).

83. (S) Messrs. Ram Autor Mishra & Omprakash Mishra carrying on business under the trade name Ramautar Omprakash (for) Shri Ram Autor Mishra carrying on business under the trade name Ramautar Omprakash, 9 Ram Sett Road, Calcutta (a); SH/2909A, 3-3-60 (b); 24-4-65 (e).

84. Shri Prithi Chand Agarwala carrying on business under the trade name Omprakash Ramniwas, 74/6B Baghbazar Street, Calcutta (a); SH/3593A, 19-2-65 (b); (A) Groundnut seeds, linseed, tilseed & ute twine (d); 26-4-65 (e).

85. Shri Ajit Kumar Dey carrying on busine under the trade name Ajit Kumar Dey, 356 Upp Chitpore Road, Calcutta-6 (a); SH/3446A, 21-2-64 (b (A) Groundnut oil, rape oil (d); 26-4-65 (e).

86. Messrs. Bani Gopal Dutta, Dhana Gopal Dutt Jadu Gopal Dutta, Naba Gopal Dutta & Santi Gop Dutta carrying on business under the trade name Ha Pada Dutta, 12/C Bhupen Bose Avenue, Cal-4 (a SH/3020A, 3-12-60 (b); (D) Hardware goods, (A) Hinge screws, bolts & nuts, washers, spring nails, locks keys, rings & chains, wire, wire nettings, expande metal, belt lacing & belt fastener, m.s.rod, m.s fla m. s. plate, m. S. channel, m. s. joist, g. i. sheets, doo & windows fittings, small tools, ventilator & grating (d 26-4-65 (e).

87. (S) Gour Chandra Roy carrying on busines under the trade name Surgmed & Co. (for) Shri Mohor Kumar Roy carrying on business under the trade nam Surgmed & Co., 1 Ratan Babu Road, Calcutta (a) SH/3149A. 18-11-61 (b); 27-4-65 (e).

88. (S) Shri Surajlal Mukherjee & Shri Pannalal Mukherjee carrying on business under the trade name Messrs. Refugee Industrial Works (for) Shri Surajla Mukherjee, carrying on business under the trade name Messrs. Refugee Industrial Works, 26/2 Dum DumRoad Calcutta (a); SH/2497A. 6-12-56 (b); 27-4-65 (e).

89. Messrs. Asiatic Mfg. & Trading Co. Private Ltd., 3 Ramgopal Ghose Road, Calcutta-2 (a); SH/3598A 1-3-65 (b); (A) Normal Hexana after the word 'coal' in the item consumable stores of the manufacturing column(e); 29-4-65 (e).

90. (S) Saydur Rahman Molla, Abdul Khaleque Molla, Abdur Rahim Molla, Abdul Rahman Molla, Partners, carrying on business under the trade name Hafizuddin Molla & Sons., for Hafizuddin Molla & Sons 14/2 Chandney Chawk lst lane, Calcutta (a); SL/918A 12-7-44 (b); (S) Raw material provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade clothes (for) any other raw materials, plant, machinery, spare parts, accessories and consumable stores certified by the purchasing dealer to be required for use in the process of manufacturing of readymade clothes for sale (c); 17-4 65 (e).

91. Shri Jyotirmoy Karmakar carrying on business under the trade name Electro Mech (India), 35 Chittaranjan Avenue, Calcutta (a); SL/4269A, 16-11-64 (b); (A) Asbestos sheet, magnetic chuck, engine, lathe machine accessories (d); 17-4-65 (e).

92. Shri Jagadish Chandra Hargovind Das carrying on business under the trade name Agents & Distributors, 25 Mirzapur Street, 2nd floor, Calcutta (a); SL/4306A, 20-1-65 (b); (A) Sulphur, hydro sulphate of soda, zinc chloride, flex skiming, ash, bleaching powder, boric acid, oxalic acid (d); 21-4-65 (e).

93. Sarbasree Kantilal Shah and Harendra Jani Partners, carrying on business under the trade nan Auto Diesel Components Services, 7 Sooterkin Street, Calcutta (a); SL/4012A, 13-7-63 (b); (A) Electrical

goods, hosepipe & fittings, electrical motors, water pumps and its fittings, water metre, machine tools, and motor parts (d); 9-4-65 (e).

94. (S) Shri Sital Chandra Johari and Sm. Lachmi Kumari Devi carrying on business under the trade name All India Trading Company(1959) (for. Shri Subimal Biswas, Shri Sital Chandra Johari and Sm. Lachmi Kumari Devi carrying on business under the trade name All India Trading Company (1959), 15 Chittaranjan Avenue, Calcutta (a); SL/3571A, 28-7-60 (b); 10-4-65 (e).

95. (S) Shri Pulak Chand Mitter carrying on business under the trade name Mitter Foreign Trade Corpn. (for) Shri Pulak Chand Mitter carrying on business under the trade name A. C. Mitter & Co., 71 Ganesh Chandra Avenue, Calcutta (a); SL/2686-A, 9-6-54 (b); 23-4-65 (e).

96. Shri Madhu Sudan Patel carrying on business under the trade name Messrs. Manish Industries, 133 Beliaghata Road, Calcutta (a); SL/3907-A, 15-9-62 (b); (A) Insulated M. S. Plate and bars and after the words screws and clumps and after the words bars and tin washers (e); 24-4-65 (e).

97. Shri Himansu Ray and Sudhansu Kumar Ghose carrying on business under the trade name Messrs. Indian Engineers, (S) 21 Sooterkin Street, Calcutta for) 11 Sooterkin Street, Calcutta (a); SL/4354-A, 30-3-65 (b); 23-4-65 (e).

98. Messrs. Amar Kumar Ghose, Samar Kumar Ghose, Dilip Kumar Ghose, Ranjit Kumar Ghose, Partha Sarathi Ghose, Indu Prakas Ghose, Panna Lal Ghose, Bidyut Kumar Ghose, Samir Kumar Ghose, Tarit Kumar Ghose, Madan Mohan Ghose carrying on business under the trade name Associated Rubber & Plastic Works (for) Messrs. A. D. Ghose, A. K. Ghose, D. K. Ghose, R. K. Ghose, P. S. Ghose, Bhavabati Devi, S. K. Ghose, carrying on business under the trade name Associated Rubber & Plastic Works, (S) 61 Bentinck Street, Calcutta (for) 55 Bentinck Street, Calcutta(a); SL/2441-A, 12-9-49 (b); 26-4-65 (e).

99. Messrs. Imc-Vogel Industries (P) Ltd., 10/1 Princep Street, Calcutta-13 (a); SL/4234-A, 9-9-64 b); Insert steel, m-s.steel, ball bearings, cast iron astings, gun metal castings, nuts & bolts, perishable ools, machine tools, machine tools and consumable tores, that is lubricating oils, grease (e); 28-4-65(e).

100. (S) Sarbasree Hasmukhraj Mulji Mehta, Raman-al Mulji Mehta, Dharam Chand Mulji Mehta and Dilip Kumar Mulji Mehta carrying on business under the rade name Messrs. Advance Auto Agency, (for) Messrs. Hashmukh Mehta, Raman Mehta, Dharamchand Mehta arrying on business under the trade rame Advance Auto Agency, 7 Sooterkin Street, Calcutta-13 (a); SL/ 367-A, 18-3-59 (b); 30-4-65 (e).

101. Shri Sailendra Nath Mitra, Prop., carrying on business under the trade name S. N. Mitra & Bros., 98 Chandney Chawk 1st Gate, Calcutta (a); SL/3177A, 21-11-57 (b); (A) Lathe machines, electric motor, electric starter, screws, nails bolts, nuts, metal & plastic fittings, engineering tools, fireclay, silicate, polishing materials, washers (d); 3-4-65 (e).

102. Sarbasree Jitendra Nath Mitra, Balaram Mitra, Partners, carrying on business under the trade name New Mitra's Hardware Emporium, 107 Chandney Chawk, Calcutta-13 (a); SL 4225A. 31 8-64 (b); (A) Metal and plastic fittings, mirror, rubber sheets, rubber tubes, cords (d); 3-4-65 (e).

103. Messrs. J. B. Madan & N. B. Madan, K. B. Madan carrying on business under the trade name Madan's Wine Stores, 3 Chittaranjan Avenue, Calcutta (a); SL/3078, 19-9-63 (b); (A) Icecream after the word aereated water (e); 3-4-65 (e).

104. (S) Shri Amita Ranjan Das carrying on business under the trade name Messrs. Everest Co. (for) Messrs. Amit Ranjan Das & Shri Jaytirmay Das carrying on business under the trade name Messrs. Everest & Co., 13 Khetradas Lane, Calcutta (a); SL/2967A, 1-6-56 (b); 5-4-65 (e).

105. Shri Binal Kumar Mukherjee carrying on business under the trade name Messrs. Inland Trading Syndicate, 36 College Square, Calcutta (a); SL/3976A, 6-4-63 (b); (A) Machine parts required for tea-gardens, lock and key, grease, leak, soap washing soda, caustic soda, rope, wire, electric wire, chisel, scrapper, screw, soldre, rivet and lead (d); 7-4-65 (e).

106. Profulla Kumar Basak & Shome Chand Basak, carrying on business under the trade name S. P. Industries, 121A Bipin Behari Ganguly Street, Calcutta (a); SL/3005A, 31-7-56 (b); (S) Raw materials, plant, machinery, spare parts and accessories, consumable stores, e.g. grease, lubricating oil, waste cotton, emery paper, sulphuric acid, hydrochloride and nitric acid, caustic soda, boric acid, tarpentine oil & coal provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electroplating tricycle, (ii) bicycle and cycle accessories (for) raw materials, plant, machinery, spare parts and accessories consumable stores Provided that allgoods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electroplating tricycle, (ii) bicycle and cycle accessories (e); 7-4-65 (e).

107. (S) Sarbasree Santosh Prosad Ghosh and Salil Prosad Ghosh carrying on business under the tradename Messrs. Allied Industry (for) Santosh Prosad Ghosh, Salil Prosad Ghosh and Brindaban Chatterjee carrying on business under the trade name Messrs. Allied Industry, 10B Kapalitola Lane, Calcutta (a); SL/3165A, 27-9-57 (b); 7-4-65 (e).

108. Sarbasree Sagar Bose, Jay Chand Bhattacharjee and Dhiraj Majumder, Partners, carrying on business under the trade name Messrs. B. B. Engineering Co., 5/1B Ismail Street, Calcutta (a); TL/2739A, 18-9-63 (b); (A) after the words goods named below—Electrical welder, hand shield for welding (e); 23-4-65 (e).

109. (S) Sanyal Electrical & Mechanical Engineering Private Ltd. (for) Sarbasree Sanat Kumar Sanyal, Pranab Kumar Sanyal, partners carrying on business under the trade name Associated Engineering Works, 77 Dharamtolla St., Calcutta (a); TL/1997A, 1-2-56 (b); 23-4-65 (e).

110. (S) Partners -Shri Mohendra Lal Karanjai, Shri Harendra lal Karanjai, Shri Biswa Bhusan Karanjai, carrying on business under the trade name Messrs. Karanja Supply Co. (for) Messrs. Karanja Supply Co. P19 Beliaghata Main Road, Calcutta (a); TL/1991A, 19-1-56 (b); 23-4-65 (c);

111. Messrs. Rajaram & Co. Pr. Ltd., 37 Grant Street, Calcutta (a); TL/711A, 10-11-49 (b); (Add) Marmalade, stove, odomil (d); 23-4-65 (e).

112. (S) Sarbasri Subah Karan Agarwala, Chhagan Lal Swami carrying on business under the trade name Messrs. Chhagan Lal Rajendra Prosad (for) Sarbasri Subah Karan Agarwala, Chhaganlal Swami and Mahabir Prosad Agarwala carrying on business under the trade name Messrs. Chhaganlal Rajendra Prosad, 86/3 Wellesly Street, Calcutta (a); TL/2274A, 27-2-60 (b); 24-4-65 (c).

113. Prop. Sri Anil Kumar Mukherjee carrying on business under the trade name Messrs. The Card Board Box Co of Calcutta, (S) 79/9 Lower Circular Road, Calcutta (for) 79/26/1A Lower Circular Road, Calcutta (a); TL/1887A, 18-1-54 (b); 27-4-65 (c).

114. Messrs. Steam & Mining Equipment (India) Pvt. Ltd., (S) 20B Park Street, Calcutta-17 (for) 101 Park Street, Calcutta (a); TL/2389A, 16-10-41 (b); 28-4-65 (c).

115. Partners - Shri Kalipada Dey & Shri Balai Ch. Dey, carrying on business under the trade name Good Earth & Co., 2/G Hazra Bagan Lane, Calcutta (a); TL/2632A, 29-10-62 (b); (A) Spring washer, sirelip (d); 28-4-65 (c).

116. Partners— (S) Rabi Prasad Gupta, Shri Amar Prasad Gupta, Shri Arun Kumar Gupta, Shri Tarun Kumar Gupta, Shri Amal Kumar Gupta, Shri Pranab Kumar Gupta, Shri Alok Kumar Gupta, Shri Joyanta Kumar Gupta, Shri Ajit Kumar Gupta, Shri Ajay Kumar Gupta, Shri Dilip Kumar Gupta, carrying on business under the trade name F. N. Gupta & Co. (for) Messrs. F. N. Gupta & Co., 12 Beliaghata Road, Calcutta (a); TL/177A, 22-9-41 (b); 28-4-65 (c).

117. Messrs. National Rubber Manufacturing Ltd., 19 Chowringhee Road, Calcutta (a); TL/186B, 11-12-61 (b); (Add) after the word rubber flooring— rubber solutions and adhesives, cycle accessories (c); 29-4-65(c).

118. Messrs. Inchek Tyres Ltd., 19 Chowringhee Road, Calcutta (a); TL/206B, 21-1-64 (b); (Add) after the word treated fabrics—Tread rubber, camel back, curing bags, rubber solutions and adhesives, motor accessories (c); 29-4-65 (c).

119. Shri Madan lal Khemka carrying on business under the trade name Messrs. Madan Lal Mohabir Prosad, 19 Maharshi Debendra Road, Calcutta (a); JK/2573A, 26-9-41 (b); (D) Litbopone, jute, hessian, gunny, piece goods, thread, food- stuffs and spices (d); 23-4-65 (e).

Explanatory notes. Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:-

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No.147 C.T.—13th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. Shri Joy Gopal Kundan carrying on business under the trade name Indian Tobacco House, 23/2 Ballygunge Station Road, Calcutta (a); BH/2634A, 22-7-54 (b); Biri leaves, biri tobacco, matches, biri threads (d); 28-4-65 (e).

2. Shri Balbir Chand Gujral carrying on business under the trade name Messrs. Paramount Automobiles, 1/7 Justice Dwarka Nath Road, Calcutta (a), BH/3140A, 15-2-60 (b); Motor parts and accessories, greases, motor oil (d); 28-4-65 (e).

3. Shri Bhagirath Prasad Pachlangia carrying on business under the trade name Messrs. Agarwal Commercial Company, 131 Cotton Street, Calcutta (a); JK/3368A, 21-11-64 (b); Jute twine, hessian cloth, jute canvas, sisal rope, gunny bags, manila rope, coir rope, jute rope and jute copes (d); 24-4-65 (e).

4. Shri Jatindra Nath Biswas carrying on business under the trade name Messrs. Himalayan Pineapple Plantation, Babupara, P. O. Siliguri, Dt. Darjeeling (a); JP/1739A, 18-2-54 (b); Pineapple, paddy (d); 28-4-65 (e)

5. Shri Bikham Chand Karnani carrying on business under the trade name Messrs. Karnani Metal Fabricators & Electro Depositors, 3/1 Mohan Bagan Lane, Calcutta (a); SH/1382A, 11-3-49 (b); 1. Raw materials - Chemical, metals, iron brass. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical fittings, steel & iron furniture (c). Pipe, electrical goods, sheets & iron furniture (d); 26-4-65 (e).

6. Shri Jagmohan Kapoor and Sm. Jairani Kapoor carrying on business under the trade name Business Efficiency Corporation, 25-A Chittaranjan Avenue, Calcutta-13 (a); SL/4198-A, 16-1-62 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic attachment to the flat files. (ii) Complete pockets made of board, rexine & rubber. (iii) Cloth for sale (c); Steel cabinets, steel racks, steel cupboard (d); 8-4-65 (e).

The Ayurvediya Dhannantari Bhavan, 197 bazar Street, Calcutta-12 (a); SL/836-A, 4-6-43 (b); l, mercury, silver, pearls, grapes, molasses, alchohal, il, oil, ghee, sugar and all sorts of ayurvedic herles roots, bottles phials, codks, sealing wax, medicines, er for lables, peste board for packing boxes & sunts, any other raw materials, (2) Plant, machinery, re parts, accessories and consumable stores. Certified the purchasing dealer to be required for use in any cess in the manufacture of Aurvedic medicines & ted oil & patent medicines for sale (c); 8-4-65 (e).

Messrs. Bijanlal Mitra & Sailendra Kumar ta, carrying on business under the trade name & Co., 76 Bowbazar Street, Calcutta (a); SL/3648A, -61 (b); Raw materials & timber. Provided that goods for which exemption from payment of sales is claimed are intended for use in the actual process nanufacture of the goods named below: Furniture sale (c); 19-4-65 (e).

Mohamed Kazem Beyad, carrying on business r the trade name Mohamed Kazem Beyad, 2 laranjan Avenue, Calcutta (a); SL/1606A, 4-1-57 Tea, sole & chrome leather, gunny & hessain, (d); 21-4-65 (e).

Book Concern, 34/1 College Street, Calcuta (a); 045A, 15-11-56 (b); Raw materials, paper, ink, board, binding cloth & illustration blocks, l, machinery spare parts and accessories nil mable stores, viz. nil. Provided that all goods for h exemption from payment of sales tax is claimed ntended for use in the actual process of manure of the goods named below: Books on own nt and on agency account (c); 28-4-65 (e).

Prop. Shri Dharam Chand Jain, carrying on ess under the trade name Messrs. Banthia Trading 3 Durga Charan Doctor Road, Calcutta (a); TL/ A, 11-3-55 (b); Hosiery, readymade garments, ella, umbrella goods, aluminium utensils, hair oil, pencil, tooth paste, powder, scent, ink, snow, e goods, mirror, exercise book, buckets, pan, , hessian cloth, gunny bags, jute twine and canvas, e, copper wire, aluminium sheets, copper sheets, bar, brass bright, Bar EN1A, m.s. round, t bar, copper rod. (d); 28-4-65 (e);

planatory notes—Regarding goods for use in facture or in the execution of contracts the follow- ode letters have been used to indicate the meaining l against each:-

-Other raw materials.

-Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

. 149 C. T.--13th May 1965.—In pursuance e provisions of section 9 of the Bengal Finance s Tax) Act, 1941 (Bengal Act VI of 1941), read rule 11 of the Central Sales Tax (West Bengal) s, 1958, the following names and addresses of y registered dealers together with a description of goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, address, cheif place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Shayam Sundar Jain and Bajranglal Jain, Niranjanlal Jain, Kanhaiyalal Jain, carrying on business under the trade name Jain Trading Company, Benachity, Durgapur-4, Burdwan (a); 812A(AS) Central, 27-4-65 (b); Sanitary wares, stone wares, iron and brass door fittings, cast iron pipe fittings, G. I. Pipes and fittings, water meter and C. P. and Brass fittings (c).

2. Shri Shew Buxrai Agarwalla, carrying on business under the trade name Shew Buxrai Agarwalla, Station Road, Burnpur, Burdwan (a); 813A(AS) Central, 29-4-65 (b); coriander, pulses, poppy seed, molasses and Tejpata (c).

3. Messrs. Krebs & Cie (India) Private Ltd, 10 Middleton Row, Calcutta-16 (a); 925A(BH) (Central) 23-4-65 (b); Electrical Motors and accessories (c).

4. Messrs. Bengal Linn (Industrial Furnace) Ltd, 41 Chowringhee Road, Calcutta-16(a); 926A (BH); (Central), 23-4-65 (b).

5. Shri Ram Govinda Sinha, carrying on business under the trade name Messrs. South Calcutta Rubber Industries. 7 South Tangra Road, Calcutta (a); 927A(BH) (Central), 29-4-65 (b).

6. Shri Siba Pada Saha, carrying on business under the trade name Messrs. S. P. Saha, 2 Lower Chitpur Road, Calcutta (a); 1619A(CL) (Central), 23-4-65 (b); Musical Instrument and Parts (c.)

7. Sarbasree Amritlal Rawji & Nanalal Rawji carrying on business under the trade name Messrs. Rawji Amarsi., 9 Parsee Church Street, Calcutta (a); 1620A (CL) (Central), 24-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:-(i) Polyster resin & sheets, (ii) Phenol formaldelyde, moulding powder and (iii) Fibre glass (d).

8. Shri Nagendra Ch. Ghosh, Ranadeb Ghosh, Chhabildas Mayachand Shah, Mansuklal Mayachand Shah, Ravji Bhai Harpiwan Thanky and Harendra Kr. Padavji Mondha, carrying on business under the trade name British Packaging Industries., 9 Pollock Street Calcutta (a); 1621A(CL) (Central), 27-4-65 (b).

9. Messrs. Ram Kishan Bagri, Biswanath Sharma, Chandra Kumar Kasera and Sm. Chanda Devi Daga carrying on business under the trade name Industrial Steels Corporation, 40 Strand Road (Ground floor, Shop Nos. 15 & 31), Calcutta (a); 1838A(CR) Central, 24-4-65 (b); Tools & alloy steel (c).

10. Shri Roop Chand Choraria, Prop., carrying on business under the trade name Industro Sales Corporation, 146/1 Old China Bazar Street, 2nd floor, Room No. 7, Calcutta (a); 1840A(CR) Central, 28-4-65 (b).

11. Messrs. N. Chowdhury, R. C. Chowdhury and R. K. Chowdhury, carrying on business under the trade name Chowdhury Industries, Makardah Andul Road, Ankurhati Burtolla, P. O. Makardah, Howrah (a); 1049A(HW) (Central), 30-4-65 (b).

12. Shrimati Phoolwati Chaturvedi, carrying on business under the trade name Messrs. Thermo Hydraulic Packing Corporation, 31 G. T. Road North, Howrah (a); 1050A(HW) (Central), 30-4-65 (b); Asbestos Jointing Sheets and Mill Board (c); Raw materials other than declared goods for the manufacture of Steam and Hydraulic Packings (d).

13. Messrs. Milan Kr. Sarkar & Mrinal Kanti Sarkar, carrying on business under the trade name Sarkar Brothers, Dakshin Jhapardah, P. O. Domjur, Howrah (a); 1051A(HW) (Central), 30-4-65 (b); Timber (c), Raw materials other than declared goods for the manufacture of wooden furniture (d).

14. Sm. Dolly Sinha and Shri G. C. Chatterjee, carrying on business under the trade name Precision Machine and Parts Mfg. Works, 2 Kali Pd. Banerjee Lane, Howrah (a); 1052A(HW) (Central), 4-5-65 (b); Raw materials other than declared goods for the manufacture of machine parts (d).

15. Shri Madan Mohan Das, carrying on business under the trade name Messrs. M. M. Engineering Concern, Makardah Road, Sampur, Dassnagar, Howrah (a); 1053A(HW) (Central), 4-5-65 (b); Raw materials other than declared goods for the manufacture of Valves (d).

16. Messrs. Bhuramull Nagalia, Dalchand Nagalia and Omprakash Nagalia, carrying of business under the trade name Bhilai chemical Industries, 4 Narayan Prasad Babu Lane, Calcutta (a); 1177A(JK) Central, 23-4-65 (b); Coal tar, Coal pitch and empty drums (c).

17. Messrs. Jhabarmull Agarwal, Chiranjilal Agarwal, Jagdish prasad Bansal and Laxmi Narain Agarwal, carrying on business under the trade name Gouri Shankar Suresh Kumar, 71 Burtolla St. (2nd floor), Calcutta-7 (a); 1179A(JK) Central, 26-4-65 (b); Pulses and mustard seeds (c).

18. Shri Shyam Sundar Agarwala, Champadevi Saraf, Shri Nathmal Agarwala, father and natural gurdian for and on behalf of Rajkumar Agarwala, Sushil Kumar Agarwala, Binod Kumar Agarwala, Pawan Kumar Agarwala, Ashok Kumar Agarwala, Ladu Gopal Agarwala, Sravan Kumar Agarwala, carrying on business under the trade name Onkarmal Nathmall and Co., 26 Burtolla St., Calcutta (a); 1180A (JK) Central, 28-4-65 (b).

19. Shri Shankarlal Goyal, carrying on busin under the trade name Shankarlal Goyal, 9 Naray Prasad Babu Lane, Calcutta (a); 1181 A(JK) Centi 28-4-65 (b).

20. Messrs. Chandi Prosad Rungta, Tribeni Pro Rungta, Bhagwati Prosad Rungta, Biswanath Rung Sita Ram Rungta and Satyanarayan Rungta, carry on business under the trade name Mangilal Rung P-16, Kalakar Street, Calcutta (a); 1182A(JK) Centi 28-4-65 (b).

21. Shri Bijoy Kumar Maheswari, carrying on bu ness under the trade name Universal Traders, 8 R Brojendra St., Calcutta (a); 1183A(JK) Central, 28-4. (b).

22. Shri Ramgopal Kithania (Agarwalla), carryi on business under the trade name "Angasree" Mess Kaluram Ramgopal, Dinbazar, P. O. & Dt. Jalpaigu (a); 594A(JP) Central, 29-4-65 (b); Readymade garmen (c).

23. Shri Hirendra Bhadra, carrying on busin under the trade name "Industrial and Engineerin Equipments", 24 Netaji Subhas Road, Calcutta (a 1661A(LR) Central, 23-4-65 (b); Seals (c).

24. Shri Jatindra Kumar Dass, carrying on busin under the trade name "Jatindra Kumar Dass", 2 Old Chinabazar Street, Calcutta (a); 1662A(LR) Centra 24-4-65 (b).

25. Shri Bhim Das carrying on business under t trade name Ganesh Pan Store, Ram Kishan Da Bhagabati Prasad Das, Jahalda Bazar, P. O. Jahalda Dist. Midnapore (a); 516A(MN) Central, 23-4-65 (b

26. Shri Laksmi Kanta Das, carrying on busine under the trade name Joy Kali Pan Store, Lachm Prasad Panwala, Prem Chand Das, Jahalda Baza P. O. Jahalda, Dist. Midnapore (a); 517A(MN) Centra 23-4-65 (b).

27. Shri Bijay Kumar Jana, carrying on busine under the trade name Babulal Jana, Jahalda Bazar P.O. Jahalda, Dist. Midnapore (a); 518 A (MN) Centra 23-4-65 (b).

28. Shri Gopal Prasad Jana, carrying on busine under the trade name Gopal Prasad Jana, Jahalda Bazar, P. O. Jahalda, Dist. Midnapore (a); 519A(MN Central, 26-4-65 (b).

29. Shri Dwarka Das Bagri, carrying on busine under the trade name Traders - India International 27 Brabourne Road, Calcutta (a); 1212A(RB) Centra 30-4-65 (b).

30. Messrs. Madhusudan De, Anil Kumar D Nikhil Kumar De, Dilip Kumar De, Arun Kumar D and Subrata De (Minor), carrying on business under th trade name N. K. Dey and Co., P-7 Mission Row Exten sion, Calcutta (a); 1213A(RB) Central, 30-4-65 (b)

31. Shri Ram Kishan Poddar, carrying on busine nder the trade name Poddar Timber Concern, 25 Jor

bagan Street, Calcuta-6 (a); 1227 A (SH) (Central), 24-4-65 (b); Timber (c).

32. Shri Bhuban Mohan Mitra, carrying on business under the trade name Mitra Trading Co., 18A Ramdhone Mitra Lane, Calcutta-4 (a); 1228A(SH) (Central) 27-4-65 (b).

33. Sarbasree Kamakhya Pada Konar, Panchanan Konar Dakhina Pada Konar, carrying on business under the trade name Messrs. Tinkari Hazra 31, Nirmal Chandra St., Calcutta, W. Bengal (a); 1741A(SL) (Central), 2-4-65 (b).

34. Messrs. Goyal Trading Corporation (Private) Ltd., 34 Ganesh Chandra Avenue, Calcutta, W. Bengal (a); 1742A(SL) (Central) 7-4-65 (b).

35. Shri Bhupendra Bhusan Ghosh, carrying on business under the trade name Messrs. Ghosh Industrial Enterprise 21, Bepin Behari Ganguly Street, Calcutta (i) Bengal (a); 155B(SL) (Central), 7-4-65 (b); Wheel holders, crank grinder & tool bits, seal cutter (c).

36. Shri Mohan Bari, carrying on business under the trade name Messrs. Mohan Tin Factory 41, Bipin Behari Ganguly St., Calcutta West Bengal (a), 1743A(SL) (Central), 8-4-65 (b).

37. Sardar Attar Singh Sethi, Khazan Singh Kohli, Ajit Singh Anand, carrying on business under the trade name Messrs. National Auto Agency 5, Sooterkin Street, Calcutta (a); 1744A(SL) (Central), 8-4-65 (b); Spare parts, accessries & components of motor vehicles (c)

38. Sarbasree Bhupatrai V. Doshi, Jotendra S. Mansata carrying on business under the trade name Messrs. B. J. Automobile 2, Princep St., Calcutta, W. Bengal (a);1745-A(SL) Calcutta, 10-4-65 (b); Motor parts & accessories (c).

39. Sarbasree Kartick Ch. Dutta, Pearylal Dass carrying on business under the trade name Messrs. Quality Printing & Stationery Concern of 6-A, Creek Row, Calcutta (a); 1746-A (SL) Central, 12-4-65

40. Mazhar Hussain, Md. Habib, Sk. Shujajet Hussain, Sk. Islam, carrying on business under the trade name Messrs. Bengal Drum Supply Co., 5 Biplabi Anukul Chandra St., Calcutta (a); 1747-A(SL) Central, 27-4-65 (b).

41. Messrs. Eskey Stainless Equipments Private Ltd., P-31 Mission Row Extension, Calcutta (a); 1748-A (SL) Central, 28-4-65 Stainless steel & stainless steel components (c).

42. Shri Radha Raman Roy proprietor, carrying on business under the trade name R. R. Roy & Co. 77 Dharamtola Street, Calcutta (a); 983A(TL)C, 23-4-65 (b).

43. Shri Keshavji Gujjar proprietor, carrying on business under the trade name 'Ashok Saw Mill', 28 Chaulpatty Road, Calcuta (a); 984A(TL)C, 27-4-65 (b) Timber (c).

44. Messrs. Cosmos Battery Industry Private Ltd. carrying on business under the trade name Battery Industries Private Limited 7/13, Narkeldanga Road Calcutta (a); 985A(TL)C, 28-4-65 (b).

S. K. BOSE, Commissioner.

No. 150 C.T.—13th May, 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars republished for general information:-

Notes (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of amendment

1. Shri Nathmal Khandelwala (Proprietor) carrying on business under the trade name Nathmal Omprakash, Raniganj, Dist Burdwan (a), 88A (AS) Central, 12-7-57 (b); (A) Kalai, Gram, Oil Cake (c); 26-4-65 (f).

2. Shri Niranjanlal Goenka carrying of business under the trade name Bharat Timber Trading Co., R. C. Banerjee Lane, Asansol, Dist. Burdwan (a); 755A (AS) Central, 10-7-64 (b); (A) Bamboo matting (c); 28-4-65 (f).

3. Messrs. Johnson & Johnson of India Ltd., 7 Middleton Street Calcutta (a); 537A (BH) (Central), 8-6-61 (b); (A) Contraceptive and Pharmaceutical Product (c); 24-4-65 (h).

4. Messrs. Kayee Industries Ltd., (S) 2 Woodburn Court, 10/1 Sigin Road, Calcutta 20 (for) 10 Ganesh Chandra Avenue, Calcutta (a); (S) 928A (BH((Central), (for) 740A (BH) (Central), 5-12-55 (h);

5. (S) Messrs. Kashiram Rathi and Madanlall Rathi carrying on business under the trade name Kashirzm Madanlall (for) Messrs. Purak Chand Rathi, and Kashiram Rathi, carrying on business under the trade name Kashiram Madanlall, Birpara, Dist. Jalpaiguri (a); 147A (CB) Central 318-57 (b); 3-5-65 (h).

6. (S) Messrs. Narsinglal Mahata, Ratanlal Mahata and Maganlal Mahata carrying on business under the trade name Gyaniram Hanuman Bux (for) Messrs. Narsinglal Mahata, Ratanlal Mahata, Maganlal Mahata and Hanumanbux Mahata, carrying on business under the trade name Gyaniram Hanumanbux, Nripendra Narayan Road, Cooch Behar (a); 139A (CB) Central, 10-9-57 (b); 5-5-65 (h).

7. Messrs. Naraindas, Jagadish Prasad Sahal and Sowarmal Sahal carrying on business under the trade name Messrs. Stylo Electrical, 12 Lower Chitpur Road, Calcutta (a); 1474A (CL) Central, 21-4-64 (b); (A) Conduit fittings and brackets (c); 23-4-65 (h).

8. Sri Dahyalal R. Mehta carrying on business under the trade name Messrs. Dahyalal & Company, 55/70 Canning Street, Calcutta (a); 204A (CL) Central, 1-7-57 (b); (A) Deodorant cream (c); 24-4-65 (h).

9. Shri Saifuddin Selabhai carrying on business under the trade name Messrs. Indian Tools & Hardware Co., 10 Lower Chitpur Road, Calcutta (a); 1570A (CL) Central, 8-1-65 (b); (A) Green gum oil can, flexible pipe (c); 24-4-65 (h).

10. Shri Keshav Prosad Kejriwal, Sm. Shakuntala Devi Kejriwal and Sm. Kamala Devi Kejriwal carrying on business under the trade name Messrs. K. P. Engineering & Distributing Co., 119A Mahatma Gandhi Road, Calcutta-7 (a); 1387A (CL) Central, 27-12-61 (b); (A) (1) Raw materials, (2) Plant, machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (*i*) Machinery components and parts and coal tub wheels (d); 24-4-65 (h).

11. (S) Messrs. Hashmukhlal Nemchand Shah, Anil Panalal Shah, Kalavati Kantilal Shah, Sm. Urmila Champahlal Shah, Sm. Nimal Champahlal Shah carrying on business under the trade name Messrs. Eastern Enterprise (for) Messrs. Jayantilal Nemchand Shah. Hashmuklal Nemchand Shah carrying on business under the trade name Messrs. Eastern Enterprise, 55 Canning Street, Calcutta (a); 1560A (CL) Central, 12-12-64 (b); 26-4-65 (h).

12. (S) Messrs. Kantilal V. Shah and Manikanta V. Shah carrying on business under the trade name Messrs. Kantilal V. Shah (for) Shri Kantilal V. Shah carrying on busines under the trade name Messrs. Kantilal V. Shah, 55 Canning Street, Calcutta (a); 1477A (CL) Central, 27-4-64 (b); 26-4-65 (h).

13. Shri Basant Kumar Das, carrying on business under the trade name Basant Perfumery House, 18 Ezra Street, Calcutta (a); 1412A (CL) Central, 19-10-63 (b);

(A) (1) Raw materials namely : Hydroxycitronellalpure, aromatic chemicals, natural Essential oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Perfumes (d); 26-4-65 (h).

14. Shri Purushottam Agarwala, carrying on business under the trade name Messrs. Lloyds Mercantile Corporation, 54A Zakaria Street, Calcutta (a); 755A (CL) Central, 3-5-58 (b); (A) Lime stone (c); 26-4-65 (h).

15. S. Mehta and T. Mehta carrying on business under the trade name Steam & Mining Industries, 15 Pollock Street, Calcutta (a); 1317A (CL) Central, 21-3-64 (b); (A) Lighting arrestors and arc welding sets (c); 27-4-65 (h).

16. (S) Sharbasree Sikhar Chandra Mandan and Deonarayan Shaw carrying on business under the trade name Messrs. Popular Electric Company (for) Shree Sikhar Chandra Nandan carrying on business under the trade name Messrs. Popular Electic Company, 1 Monook Lane, Calcutta (a); 499A (CL) Central, 19-7-57 (b); 28-4-65 (h).

17. (S) S. J. Suraiya, A. J. Suraiya, K. J. Suraiya, S. V. Suraiya, V. S. Suraiya, carrying on business under the trade name J. K. & Sons (for) S. J. Suraiya, A. J. Suraiya, K. J. Suraiya, S. V. Suraiya carrying on business under the trade name J. K. & Sons, 165 Lower Chitpur Road, Calcutta (a); 63A (CL) Central, 11-6-57 (b); 29-4-65 (h).

18. Shri L. M. Rawal, (Proprietor) carrying on business under the trade name United Machinery Stores, 81 Netaji Subhas Road, Calcutta (a); 573A (CR) C, 12-7-57 (b); (D) Hardware & industrial equipments (A) Cotton, jute-packings and jointing, rubber products, steel, G. M.-valves and cocks, hoses, pipes and fittings, boiler fittings, lifting, devices, cork products, flexible pips, greace packings and lubricators, saw blades, crucibles, roller and ball bearings, emery-wheel, Ecloth, dressers and cutters, graphite powder, engineering tools, non-ferrous metals, H. S. carbon steel, ebonite, hylem and fibre-sheets and rods, iron and gasket cements, rustolene, jointing paste and compounds, glass sheets, wire and wire products, waterproof and oil papers, agricultural tools and emplements, wheel barrows (c); 24-4-65 (h).

19. Sarbasree Abbas Tahuali Chandesewala, Saifuddin Bhai Karinji Janbarwala, Tayebbhai Tahuali Chandesewala, Sarafbhai Mahammed Ali and Ebrahim Bhai Mulla Fida Ali carrying on business under the trade name Advance Machine Tools Company, 109 Old Chinabazar Street, Calcutta, 3-3-65 (a); 1821A (CR) Central, 3-3-65 (b); (A) Tools (c); 26-4-65 (h).

20. (S) Omprakash Maheswari, Ramniwas Maheswari Shewbhagwan Maheswari and Mohini Devi, carrying on business under the trade name Indian Super Craft Corporation (for) Messrs. Indian Super Craft Industries. (S) 138, Canning Street, Calcutta (for) 21A, Canning Street, Calcutta (a); (S) 1839A (CR) Central (for) 446A (LR) Central (b); 27-4-65 (h).

21. (S) Messrs. Shivnath Sharaff and Santosh Kumar Saraf carrying on business under the trade name Brijlal Shivnath (for) Shri Shivnath Sharaff, (Proprietor) carrying on business under the trade name Brijlal Shivnath, 81A Netaji Subhas Road, Calcutta (a); 1603A (CR) Central, 30-9-61 (b); 28-3-65 (h).

22. (S) Salebhai Md. Ali Baradawala and Saifuddin Salebhai Baradawala carrying on business under the trade name Reliable Supply Agency (for) Salebhai Md. Ali Baradawala, (Proprietor) carrying on business under the trade name Reliable Supply Agency, 71A, Netaji Subhas Road, Cacutta (a); 1413A (CR) Central, 12-6-61 (b); 28-4-65 (h).

23. (S) Messrs. Bhaijibhai Rajbhai and Ali Hussain Bhaijibhai carrying on business under the trade name Commercial Bearing Co. for Shri Ali Hussain Bhaijibhai

roprietor) carrying on business under the trade name mmercial Bearing Co., 71A Netaji Subhas Road, lcutta (a); 1700A (CR) Central, 6-2-64 (b); 29-4-65 (h).

24. Messrs. Shyam Sundar Khaitan and Basudas haitan carrying on business under the trade name ne Commercial Corporation, 71A Netaji Subhas ad, Calcutta (a); 1577A (CR) Central, 3-1-63 (b);) Cane (c); 29-4-65 (h).

25. Messrs. Chanilal Sharma, Ramlal Sharma, Dilbag i Sharma and Wira Debi carrying on business under trade name S. R. Sharma & Sons, 85 Netaji Subhas ad Calcutta (a); 1529A (CR) Central, 1-7-57 (b);) Water-fittings and hardware stores, (A) Valves, ks, showers, copper balls, bends, sockets, elbows, s, cross, flanges, chain and pull, Couplings, nuts, stes, short, pieces, unions, plugs, nipples, cistern ings, pipe fittings (c); 29-4-65 (h).

26. Messrs. Ratilal Saha, Fazal Albas Jalal and rayan Das J. Thakkar, carrying on business under trade name Pramanick Mill Stores Co., 138 Canning eet Calcutta (a); 1096A (CR) Central, 1-9-58 (b); stamless steel-sheet (c); 29-4-65 (h).

27. (S) Shri Kul Bhusan Batas, (Proprietor,) carrying business under the trade name Barma Stores (for) basri Kul Bhusan Batas and Ram Chandra Sonar, tners, carrying on business under the trade name rma Stores, Darjeeling (a); 355A (DJ) Central, -61 (b); 30-4-65 (h).

28. (S) Messrs. Raghubir Prasad, Hanuman Prasad mlakhman Prasad, Achhairbar Prasad and Jagannath sad, carrying on business under the trade name aram Rice Mill (Rampurhat) (for) Messrs. Raghubir sad, Hanuman Prasad, Ramlakhman Prasad, Maha- Prasad and Jagannath Prasad carrying on business ler the trade name Sitaram Rice Mill (Rampurhat), Mirpara Lane, Salkia, Howrah (a), 438A (HW) ntral, 16-4-59 (b); 1-5-65 (h).

29. (S) Messrs. Gouri Dutt, Agarwalla Mohanlall rwalla, Puskarlall Agarwalla, Ramprotap Agarwalla, yanarayan Agarwalla, Rabilash Agarwalla, Shyam- Murarilal Agarwalla and Barji Devi Agarwalla rying on business under the trade name Mohanlall yanarayan (for) Messrs. Biswanath Agarwalla, Gouri- tt Agarwalla, Mohanlal Agarwalla, Pushkarlal Agar- la, Rampratap Agarwalla and Satyanarayan Agar- la carrying on business under the trade name ssrs. Mahanlall Agarwalla, 113 Shri Arabinda Road, kia, Howrah (a); 545A (HW) Central, 16-8-60 (b); -65 (h).

30. (S) Sri Manick Lal Mullick carrying on busines ler the trade name Messrs. Hindusthan Auts lustries (for) Messrs. Manick lal Mullick and Z. A. an carrying on business under the trade name ndusthan Auto Industries, 57/1 Bashiruddin Munshi ne, Howrah (a); 764A (HW) Central, 9-3-63 (b) -65 (h).

31. Shri Gokul Chand Hada carrying on business ler the trade name Messrs. Hada Industries (S) 1A, Sovaram Basak Street, Calcutta (for) 135 Girish Ghose Road (plot No 1A) Howrah (a); (S) 1178A (JK) Central (for) 681A HW) Central (b), 24-4-65 (h).

32. (S) Messrs. Ram Prakash Sharma, Om Prakash Sharma, Satya Prakash Sharma, crrying on business under the trade ame of "Prakash Brothers" (for) Shri Ram Prakash Sharma Sm. Kamala Rani Sharma and Shri Satya Prakash Sharma minor who has admitted to the benefit of partnership vide partnership deed, 19-5-62, carrying on business under the trade name "Prakash Brothers", 74A Nalinisett Road, Calcutta (a); 1062A (JK), Central, 4-11-53 (b); 28-4-65 (h).

33. Shri Brij Kishorilal Gupta, (Proprietor) carrying on business under the trade name Ramprosad Ramjidas 20 1 Maharshi Debendra Road, Calcutta (a); 1002A (JK) Central, 4-10-62 (b); (A) Soap and oil cake (c); 29-4-65 (h).

34. (S) Sm. Narayani Debi Mittal, Shri Dinesh Kumar Kumar Mittal, Shri Dipak Kumar Mittal, Sm. Sushila Devi Mittal, Sm. Kausalya Devi Mittal and Sm. Bidya Devi Mittal carrying on business under the trade name Messrs. Darjeeling Dooars Transport Service (for) Shri Ram Kumar Mittal, carrying on business under the trade name Messrs. Darjeeling Dooars Transport Service, Vill. Dabgram, P.O. Ektiasal, Dt. Jalpaiguri (a); 52A (JP) Central, 8-7 57 (b); 24-4-65 (h).

35. Messrs Ram Chandra Agarwalla, Dwarka Prasad Agarwalla and Ram Niranjan Agarwalla, (partners,) carrying on buciness under the trade name Messrs. Parasrampuria Traders, P.O. Siliguri, Dt. Darjeeling (a); 587A (JP) Central, 22-2-65 (b); (A) Linseed oil (c); 23-4-65 (h).

36. Messrs. Omprakash Agarwalla and Sri Kul- chatra Prasad Agarwalla, (partners) carrying on business under the trade name Standard Motor Co., P.O. Siliguri, Dt. Darjeeling (a), 504A (JP) Central, 15-6-62 (b), (A) Spanners bolts and nuts, screw driver, washer, cutter and cotton waste (c), 23 4 65 (h).

37. Shri Prahlad Agarwalla, Proprietor, carrying on business under the trade name Mrssrs. S. P. Tradig, Co. P.O. Siliguri, Dt. Darjeeling (a); 574A (JP) Central, 20-11-64 (b); (A) Shoe polish and colour (c); 29-4-65 (h).

38. Sarbasri Manik Naha, Barendra Nath Ganguly and Subhodh Ranjan Dutta carrying business under the trade name Messrs. Bilcon Machinery Corporation, 12A Netaji Subhas Road Calcutta (a); 1580A (LR) (Central), 27-8-64 (b); *Add* Plant Machinery, Spare Parts, accessories, Concrete Mixtue Rammers, Vibrators, oHydraulic, Door Closure, Door Locks Nail Puller after the words the dealer manufactures the following classes of goods namely (d); 23-4-64 (h).

39. Sarbasree J. P. Mazumdar, B. N. Mazumar, S. K. Mazumar (Minor, alias Mitra), Dilip Kumar Mazumdar carrying on business uhder the trade name Allen Richards & Co.(f) Sarbasree J. P. Mazumdar, B. N. Mazumdar, S. K. Mazumdar (Minor, alias Mitra) carrying on business under the trade name Allen Richards & Co., 5B Clive Ghat Street, Calcutta (a); 393A (IR) Central, 22-7-57 (b); 24-4-65 (h)

40. Messrs. Joyashree Textiles and Industries Ltd., 14 India Exchange Place, Calcutta (a); 167A (LR)

Central, 13-6-57 (b); *add* "Waterproof (Hydrophobic) Cement and white ball Clay" a: Provided that the goods are intended for use in the actual process of manufacture of "Porcelin Insulator" (d); 24-4-65 (h).

41. Shri Sankar Madhab Ghosh, carrying on business under the trade name Messrs. Geotechnique, 1 Commercial Building, Cacutta (a); 1079A (LR) (C), 5-8-59 (b); *Add* (1) Combustion Boats, (2) Sylvet cloth, (3) Plaster of Paris (b); 27-4-65 (h).

42. Sarbasree Atmaram Agarwal, Raghunath Prosad Agarwal, Sajenlal Agarwal, and Suresh Kumar Agarwal carrying on business under the trade name of Makhanlal & Sons, 10 Canning Street, Calcutta (a); 1498A (IR) Central, 28-11-63 (b), *Add* Transformers, Switch-Gears (c); 27-4-65 (h).

43. Messrs. Bhupesh Chandra Paul, Buddhaved Paul and Asok Paul carrying on business under the trade name B. C. Paul Co. (for) Shri B. C. Paul, carrying on business under the trade name Messrs. B. C. Paul & Co., 18 Netaji Subhas Road, Calcutta (a); 159A (IR) Central, 26-6-57 (b); 28-4-65 (h).

44. (S) Sarbasree Pulinbehari Chatterjee, Nipun Behari Chatterjee, Shibnath Bannerjee Satyabrata Chatterjee, Jyotibrata Chatterjee carrying on business under the trade name The Reliance Printing Works, 219A Old Chinabazar Street, Calcutta (for) Messrs. The Reliance Printing Works, 219A Old Chinabazar Street, Calcutta (a); 1007A (LR) Central, 25-2-59 (b); 29-4-65 (h).

45. Sarbashri Mohanlal Kejriwal, Radhadevi Kejriwal and Sitaram Agarwala(partners) carrying on business under the trade name Messrs. Mohan Bhandar, Strand Road (North Baluchar), Malda (a); 259A (ML) (Central) 7-8-64 (b); (A) Methi seeds (c); 30-4-65 (h).

46. Shri Mukundalal Saha, (Proprietor) carrying on business under the trade name Messrs. M. Saha & Co., Colapatty, Malda (a); 54A (ML) (Central), 18-7-57 (b), (A) Mouri, dhania, jeera, groundnut, and linseed oil (c); 5-5-65 (h);

47. Sarbasri Bhowarlal and Sampatlal Lodha, (partners) carrying on business under the trade name Messrs. Bhowerlal Sampatlal, Islampur, West Dinajpur (a); 191A (ML) (Central), 28-1-61 (b); (A) Linseed oil (c); 6-5-65 (h).

48. (S) Shrimati Chhabi Bhaumik, carrying on business under the trade name Steelorks Corporation (for) Messrs. Dinesh Chandra Das and Chhabi Bhaumik Carrying on business under the trade name Steelorks Corporation, (S) 97 Vasanta Lal Saha Road, Calcutta-53 (for) 97 Basantalal Saha Road, Calcutta-33 (a); 751A (PG) (Central), 29-11-63 (b); 23-4-65 (h).

49. (S) Shri Subrota Chakravorti (Proprietor) carrying on business under the trade name Messrs. I. M. Chakravorty (for) I. M. Chakravorty, Railway Depot No. 30 Ballygunge Railway, 24-Parganas. (a); 208A (PG 1 Central), 9-9-57 (b); 26-4-65 (h).

50. Shrimati Radha Devi Narsaria carrying on business under the trade name Messrs. Shri Ranisati Bhandar N. C. Dasgupta Road, Purulia, P.O. Purulia. Distt Purulia (a); 311A (PR) Central, 18-11-63 (b); (Inser. after gunja oil) Soda ash and linseed oil (c); 30-4-65 (h)

51. Messrs. Lilabati Parekh, Bhikhalal Parekh Jayvantlal Parekh, Bhagubhai Modi and Pranlal Parekh carrying on business under the trade name N. M. Parekh & Co. (for) Messrs. Nathalal Manikchand Parekh and Bhikhalal Nathalal Parekh carrying on business under the trade name of N. M. Parekh & Co., 9 Ezra Street Calcutta (a); 607A (RB) Central, 30-11-57 (b); 1-5-65 (h

52. Shri Raichand Surana (Proprietor) carrying on business under the trade name Calcutta Stores Supplying Centre, 37 Canning Street, Calcutta (a); 1161A Central, 7-9-62 (b); (A) Hilile bicycle dynamo lighting (RB) set (c) 4-5-65 (h).

53. (S) Messrs. Radharaman Mukherjee and Nirode Baran Mukherjee carrying on business under the trade name Commercial Concern (for) Messrs. Radharaman Mukherjee, Nirode Baran Mukherjee and Charu Charan Mukherjee carrying on business under the trade name Commercial Concern, P-21/22 Radhabazar Street Calcutta (a); 728A (RB) Central, 29-5-59 (b); 4-5-65 (h).

54. (S) Messrs. Ram Kumar Singhania and Shankarlal Singhania carrying on business under the trade name India Wire Nails & General Trading Co. (for) India Wire Nails & General Trading Co., 142 Old Chinabazar Street, Calcutta (a); 857A (RB) Central, 28-6-59 (b); 4-5-65 (h).

55. (S) Messrs. RamAutar Misra and Omprokash Misra carrying on business under the trade name RamAutar Omprokash (for) Sri Ram Autar Misra carrying on business under the trade name RamAutar Omprakash, 9 Ram Sett Road, Calcutta (a); 709A (SH) (Central), 18-3-60 (b); 24-4-65 (h).

56. Shri Prithi Chand Agarwalla carrying on business under the trade name Omprakash Ramniwas, 74/6B Baghbazar Street, Calcutta-3 (a); 1198A (SH) (Central), 19-2-65 (b); (A) Groundnut seeds, linseed, til seed and jute twine (c); 26-4-65 (h).

57. Shri Nagendra Nath Gupta, carrying on business under the trade name Gopal Chandra Das & Co., 51/3/1B Strand Road, Calcutta (a); 88A (SH) (Central), 3-7-57 (b); (A) Pulses (c); 28-4-65 (h).

58. (S) Shri Amita Ranjan Das, (Proprietor,c) arrying on business under the trade name Messrs. Everest & Co. (for) Messrs. Everest & Co. (Proprietor N. C. Das), 13 Khetradas Lane, Calcutta (a); 1001A (SL) (Central), 8-9-59 (b); 5-4-65 (h).

59. Messrs. Bharat Barrel & Drum Manufacturing Co. Pvt. Ltd., 183/1 Dharamtalla Street, Calcutta-1 (a); 1198A (SL) Central, 7-6-61 (b); (D) Secondhand drums and barrels. (A) Raw materials, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture for sale of the goods name below: barrels and durms (d); 5-4-65 (h).

60. (S) Messrs. Taps & Dies Ltd. (for) Messrs. Osborn (India) Egineering Private Ltd., P-17 Mission Row Extension, Calcutta (a); 1445A (SL) (Central), 28-6-62 (b); 6-4-65 (h).

61. (S) Sarbasree Santosh Proshad Ghosh and Salil Prosad Ghosh, (partners) carrying on business under the trade name Messrs. Allied Industry (for) Messrs. Santosh Prosad Ghosh, Brindaban Chatterjee, carrying onbusiness under the trade name Messrs. AlliedIndustry, 10B Kapalitola Lane Calcutta (a); 720A (SL) (Central), 20-11-57); (b7-4-65 (h).

62. Srilal Bhartia carrying on business under the trade name Messrs. Anand Electrical Engineering Co., 3 2 Madan Street, Calcutta (a); 972A (SL) (Central), 1 7-59 (b); (A) Electrical transformers, electrical welding transformers, electrical switchgear, distribution board and pannel, electrical switches and fuses, electrical pump

63. Sarbasree Sagarmal Surana, Uttamchand Surana Binod Kumar Surana, Pratapsingh Surana, Abhay Kumar Surana, Surendra Kumar Surana last four partners being minor represented by their natural guardian (Bal Chand Surana -father) carrying on business under the trade name Associated Traders, 1 Chandney Chawk Street, Calcutta (a); 1630A (SL) (Central), 17-8-64 (b); (A) Pump compressors (c); 9-4-65 (h).

64. Shri S. V. Dattar carrying on business under the trade name S. V. Dattar, 17 Chittaranjan Avenue, Calcutta (a); 1477A (SL) (Central), 16-9-63 (b); (A) Neon bulbs, thermostars, thermometer, Electrical fittings, electrical bulbs, switches (c); 9-4-65 (h)

65. (S) Sital Chandra Kohari and Sm. Lakshmi Kumari Devi carrying on business under the trade name All India Trading Company (1959) (for) Shri Subinal Biswas, Shri Sital Chandra Johari and Sm. Lakhsmi Kumari Devi carrying on business under the trade name All India Trading Company (1959), 15 Chittaranjan Avenue, Calcutta (a); 1097A (SL) (Central) 30-7-60 (b); 10-4-65 (h).

66. Sarbasree Biswanath Mukherjee and Bhubanlal Chatterjee, (partners,) carrying on business under the trade name Messrs. K. C. Mukherjee & Sons, 27 Wellington Street, Calcutta (a); 262A (SL) (Central), 11-7-57 (b); (A) Rolling shutter (c); 15-4-65 (h).

67. (S) Saydin Rahman Molla, Abdul Khelcque Molla, and Adbur Rehman Molla, (partner)e arrying on business under the trade name Hafizuddin Molla & Sons for Hafizuddin Molla & Sons, 14/2 Chandney Chawk 1st Lane, Calcutta (a); 448A (SL) (Central), 25-7-57 (b); 17-4-65 (h).

68. Shri Jyotirmoy Karmakar, carrying on business under the trade name Electro Mech. (India), 35 Chittaranjan Avenue, Calcutta (a); 1717A (SL) (Central), (b); (A) Shaping machine and accessories (c); 24-2-65 17-4-65 (h).

69. Shri Prem Prakash Virmani carrying on business under the trade name Mani's Field Ancillary Engineering Corporation, 27B Chittaranjan Avenue, Calcutta (a); 1572A (SL) (Central), 18-4-64 (b); (A) Bushing (c); 17-4-65 (h).

70. Dura Commercial Corporation Pvt. Ltd., 57 Ganesh Chandra Avenue, Calcutta (a); 1370A (SL) (Central), 20-7-57 (b), (A)Synthetic Resin (c); 19-4-65 (h).

71. Shri Jagadish Chandra Hargovind Das carrying on business under the trade name Messrs. Agents & Distributors, 25 Mirzapur Street, Calcutta (a); 1696A (SL) (Central), 20-1-65 (b); (A) Zinc chloride, boric acid, oxalic acid (c), 22-4-65 (h)

72. (S) Pulak Chand Mitter, carrying on business under the trade name Mitter Foreign Trade Corporation, (for) Pulak Chand Mitter carrying on business under the trade name A. C. Mitter & Co., 71 Ganesh Chandra Avenue Calcutta (a), 616 A (SL) (Central), 26-8-57 (b); 23-4-65 (h).

73. Shri Madhusudan Patel carrying on business under the trade name Messrs. Manish Industries, 133 Belgharia Road Calcutta (a); 1396A (SL) (Central), 28-12-62 (b); (A) Steel bolts and nuts for the manufacture of clumps (d), 26-4-65 (h).

74. (S) Messrs Amar Kumar Ghose, Samar Kumar Ghose, Dilip Kumar Ghose Ranjit Kumar Ghose, Partha Sarathi Ghose, Indu Prakash Ghose, Panna Lal Ghose, Bidyut Kumar Ghose, Samir Kumar Ghose, Tarit Kumar Ghose, Madan Mohan Ghose carrying on business under the trade name Associated Rubber & Plastic Works (for) Messrs. A. D. Ghose, A. K. Ghose, S. K. Ghose, D. K. Ghose, B. K. Ghose, P. S. Ghose, (minor,) Sm. Prabhabati Devi carrying on business under the trade name Associated Rubber & Plastic Works (S) 61 Bentinck Street, Calcutta (for) 55 Bentinck Street, Calcutta (a), 364A (SL) (Central), 19-7-57 (b); 26-4-65 (h).

75. Sarbasri Nehal Chand Jethanand, Jethananda Lilaram and Hiranand Jethanand, (partners) carrying on business under the trade name Messrs. Ram Chand Bros., A1 New Market, Calcutta (a); 209A (TL), 6-7-57 (b); (A) Watch straps (c), 23-4-65 (h).

76 Messrs. Pen Service Agency Pr. Ltd., 10 Chowringhee Road, Calcutta (a); 574A (TL) Central, 19-2-60 (b); (A) Fountain pen, ball pen, refill, ball pointing and diary (c); 23-4-65 (h).

77. (S) Sanyal Electrical & Mechanical Engineering Private Ltd. (for) Sarbasree Pranab Kumar Sanyal, Sanat Kumar (Sanyal,) partners, carrying on business under the trade name Associated Engineering Works, 77 Dharamtolla Street, Calcutta (a); 604A (TL), 11-6-60 (b); 23-4-65 (h).

78. Shri Anil Kumar Mukherjee (Proprietor) carrying on business under the trade name Messrs. The Card Board Box Co. of Calcutta (S) 79/9 Lower Circular Road, Calcutta (for) 79/26/1A Lower Circular Road, Calcutta (a); 273A (TL) Central, 18-7-57 (b); 27-4-65 (h).

79. Messrs. Steam & Mining Equipment (India) Pvt. Ltd., (S) 207B Park Street, Calcutta-17 (for) 101 Park Street, Calcutta (a); 666A (TL) Central, 28-6-57 (b); 28-4-65 (h).

80. (S) Shri Rabi Prosad Gupta, Shri Amar Prosad Gupta, Shri Arun Kumar Gupta Shri Tarun Kumar Gupta, Shri Amal Kumar Gupta, Shri Pravab Kumar Gupta, Shri Alok Kumar Gupta, Shri Joyanta Kumar Gupta, Shri Ajit Kumar Gupta, Shri Ajoy Kumar Gupta, Shri Dilip Kumar Gupta (partners) carrying on business under the trade name F. N. Gupta & Co. (for) Messrs. F. N. Gupta & Co., 12 Beliaghata Road, Calcutta (a); 170A(TL) Central, 4-7-57 (b); 28-4-65 (h).

81. Messrs. National Rubber Manufacturers Ltd., 19 Chowringhee Road, Calcutta (a); 56B (TL) Central 17-2-62 (b); (4) Rubber solutions and adhesives, cycle accessories (d); 29-4-65 (h).

82. Messrs. Madan Lal Mohabir Prosad (Proprietor) Shri Madan Lall Khemka), 19 Maharshi Debendra Road, Calcutta (a); 284A (IK) (Central), 3-7-57 (b); (D) Litho-phone, jute, hessian, gunny, threads, food-stuffs and spices (c) 23-4-65 (h).

Explanatory notes.— Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 151C.T.—13th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:-

Notes:-(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. The Red Hand Composition Co., 11 Middleton St., Calcutta (a); 26A(BH) (Central), 7-6-57 (b):Compositions, paints, enamels, varnishes, drums, tins (c) 26-4-65 (h).

2. Messrs. Niranjan Das and Subodh Ranjan Das carrying on business under the trade name Messrs N. Ranjan & Brothers, Chaupathy, Alipurduar, Dist Jalpaiguri (a); 255A(CB) Central, 25-4-59 (b); 5-5-65 (h)

3. Messrs. Shree Ganesh Stores, P. O. Siliguri, Dt Darjeeling (a); 293A(JP) Central, 16-7-57 (b); Rice atta, flour, paddy, wheat, pulses, peas, suji, spices, salt sugar, jagree, mustard oil, linseed oil, hydrogenerated groundnut oil, groundnut, maize, gram kalai, red pepper (c); 29-4-65 (h).

4. Messrs Karnani Metal Fabricators & Electro Depositors, 3/1 Mohon Bagan Lane, Calcutta (a); 122A (SH) (Central), 8-7-57 (b); (1) Raw materials – other than declared goods, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Chemicals metals (other than iron), brass. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel & iron furniture, electrical fittings (c): Pipe, electric goods steel & iron furniture (c): 26-4-65 (h).

5. Messrs. The Ayurvediya Dhanwantari Bhaban 197 Bowbazar Street, Calcutta-12 (a): 958-A/SI (Central) 27-5-59 (b), 8-4-65 (c).

6. Prop. Shri Dharam Chand Jain, carrying on business under the trade name Messrs. Banthia Trading Co., 93 Durga Charan Doctor Road, Calcutta (a); 805A(TL)C 28-6-57 (b); Hosiery, umbrella goods, plastic goods aluminium utensils readymade garments, hair oil soap, powder, scent, paper, hessian cloth, gunny bags, jute twine and jute canvas, copper wire (c): 28-4-65 (h).

S. K. BOSE, Commissioner.

No. 160C.T.—20th May 1965.—In pursuance of the provisions of sub-rule (6) of the rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
(1) B-824110 to B-824125, C-227382 to C-227400, D-268082 to D-268100, E-013124 and E-013125.	Messrs. Coles Cranes of India Ltd., 1 Taratola Road, Calcutta. AL/67B.
(2) C-129709 to C-129713 ..	Messrs. Enem Engineering Works Private Ltd., 12 Prannath Pandit Street, Calcutta-25 BH/3579A.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
(3) A-476011 to A-476025, B-025455, C-005553 to C-005555.	Messrs. Jewanram Chetandas, Sonada, Dist. Darjeeling. DJ/69A.
(4) A-447041 to A-447045 ..	Messrs. East Bagrakote Colliery, Bagrakote Railway Station, Bagrakote, P. O Pillanshat, Dist Jalpaiguri. JP-1957A.
(5) B-060852 to B 060855 ..	Messrs. Falakata Industries Ltd., P. O & Dist Jalpaiguri. JP/160B.
(6) 6A-311487 . ..	Joy Gopal Card Board Box Factory, 26B Simla Road, Calcutta MK/2625A.
(7) A-034073 to A-034075 ..	Messrs. Kamala Ram, Dunlop Bazar, Hooghly SP/1286A.

S. K. BOSE, Commissioner.

No. 164 C.T.—20th May 1965. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of theiBengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
(1) N/0-280405 to N/0 280425	Messrs. Coles Cranes of India Ltd 1 Taratala Road, Calcutta. 44A(AL) Central.
(2) N/041324 and N/941325	Messrs. Bharat Mineral Supply Agency (P) Ltd., 50 Stephen House, 4 Dalhousie Sqr. East, Calcutta. 61A(EL) Central.
(3) N/0-031901 to N/0-031925	Messrs. Nagindas Kilabhai & Co., 1 Mangoe Lane, Calcutta. 166A(EL) Central.
(4) N/0-232276 to N/0-232280	Messrs. East Bagrakote Colliery, Bagrakote, P. O Pillanshat, Dt. Jalpaiguri. 430A(JP) Central.
(5) N/0-560773 to N/0-560775	Messrs. Madan Mohan Bhattacharjee and Pankaj Kumar Chatterjee, partners, carrying on business under the trde name of Chatterjee & Company, 157 Netaji Subhas Road, Calcutta. 1024A(MR) Central.
(6) N/0-402462 to N/0-402470	Messrs. Popular Trading Co., 113 Monohardas Chawk, Calcutta. 828A(MR) Central.
(7) N/827277 to N/827280 ..	Messrs J. K & Co., 15/2 Galiff Street, Calcutta. 858A(SH) Central.
(8) N/614680	Messrs. Kumar Sons (India), 24 Chowringhee Road, Calcutta. 559A(TL) Central.

S. K. BOSE, Commissioner.

No. 171C.T.—27th May 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
(1) N/186902 to N/186925 .	Messrs. Pasari Brothers P. Ltd., 158 Cross Street, Calcutta 238A(AT) Central.
(2) N/0-064017 to N/0-064020	Messrs. Maheswari & Co. Pr. Ltd., 36/1 Jatindas Road, Calcutta 592A(BH) Central.
(3) N/906719 and N/906720 .	Messrs. Chhagmal Jhawar, Alipurduar, Dist. Jalpaiguri. 198A(CB) Central.

S. K. BOSE, Commissioner.

No. 9099C.T. — 26th May 1965. — Shri Subodh Kumar Chatterjee, Commercial Tax Officer, Grade I, of Central Section, was allowed earned leave for twenty-six days from 20th April 1965 to 15th May 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 10447C.T. 12th June 1965. — Shri Sunil Kumar Sen, Commercial Tax Officer, Grade I of Bhowanipore Charge, was allowed earned leave for twenty days from 10th May 1965 to 29th May 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

P. C. BARDHAN, Addl. Commissioner.

No. 10817C.T.—17th June 1965. Shri M. K. Sen Roy, Commercial Tax Officer, Grade II of Midnapore Charge, was allowed earned leave for four days from 5th April 1965 to 8th April 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 10822C.T.- 17th June 1965.- Shri Manindra Chandra Chakraborty, Commercial Tax Officer, Grade II of Howrah Charge, was allowed earned leave for thirty-five days from 7th March 1965 to 10th April 1965 under rule 169(a) of the West Bengal Service Rules, Part I. This is in extension of earned leave granted to him from 8th February 1965 to 6th March 1965 in this office notification No. 3812C.T., dated 8th March 1965.

S. K. BOSE, Commissioner.

istered No. C207

The Calcutta Gazette

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

RECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

o. 157C.T.- 20th May 1965.—In pursuance of the visions of section 9 of the Bengal Finance (Sales Tax) 1941 (Bengal Act VI of 1941), the following names addresses of newly registered dealers together with scription of the goods covered by their registration ificates are published for general information:—

es:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

. Shri Kishan Lal Sharma, proprietor, carrying on iness under the trade name Messrs. Bharat Krishna idu Hotel, 158 S. P. Mukherjee Road, Calcutta (a); /1078A, 11-5-65 (b); Cake and Cold drinks (d); Raw terials: provided that all goods for which exemption m payment of sales tax is claimed are intended for in the actual process of manufacure of the goods ned below: (i) Cooked food, (ii) Prepared Tea (c); Hydrosulphate of Soda, Soda, Tapioca Flour, Tapioca Starch, Solvents, Bleaching Powder, Amonium-Bi-Carbonate, Boric Acid and Caustic Soda (d).

. Sarbasree Benarashilal Kajaria, Kamala Prasad aria and Mangaturam Kajaria, partners, carrying siness under the trade name Surajmull Ramjidas, ratala Street, Calcutta (a); AT/4061A, 5-5-65(b);

3. Shri Bhawarlal Sethia, proprietor, carrying on business under the trade name Kanti Stores, 13 Noormal Lohia Lane, Calcutta (a); AT/4062A, 5-5-65 (b); Umbrella parts and fittings (d).

4-5. Sarbasree Dinesh Bagaria, Satyanarayan Budhia, Hari Krishna Gupta, Niranjan Lal Goyal and Prabhudayal Agarwal, Gokulchand Agarwal, Sajan Kumar Bagaria and Subhash Bagaria, partners, carrying on business under the trade name Hindusthan Army Supply Syndicate, 1 Rupchand Roy Street, Calcutta (a); AT/4063A, 5-5-65 (b); Wires, Steel, Wire rope, Bolts, Nuts, Washers, Wire-Clamp, Galvanized Iron Nipples, Sockets, Switch Board, Bulb and Electric Wires (d)

6. Shri Chandiram Lilaram, proprietor, carrying on business under the trade name Chandiram Lilaram, 71 Canning Street, Room No. C-25, Calcutta (a); AT/4064A, 11-5-65 (b); Buttons, needles, tapes, zips, buckles, elastics, brains, and snap fasteners (c).

7. Shri Balkrishna L. Kapta, carrying on business under the trade name Messrs. Kapta Brothers, 5/B Girish Mukherjee Road, Calcutta-25 (a); BH/3789A, 30-4-65 (b); Box, strappings, stainless steel, sheets, steel rods and tubes, plastic tubes, porcelain balls, asbestos rope, tape and sheets, pipes and pipe fittings, steel sheets, wire nails (d).

8. Shri Ambica Charan Das Chowdhury, carrying on business under the trade name Messrs. Indira Trading Corporation, 68/1B Purna Das Road, Calcutta-29 (a) BH/3790A, 30-4-65 (b); (1) Raw materials: provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: cycle bells, cycle parts and accessories (c).

9. Messrs. Needle Industries (India) Ltd., P-1 Surwardy Avenue, Calcutta-17 (a); BH/3791A, 4-5-65 (b); Needles, pains, snap fasteners (d).

10. Messrs. Alfazuddin Ahmed, Maswood Ahmed, Gulam Kader and Mukhtar Ahmed, carrying on business under the trade name East India Leather Corporation, 5 Karim Hussain Lane, Calcutta-17 (a); BH/3792A, 4-5-65 (b); Leather (d).

11. Shri Satya Gopal Das, carrying on business under the trade name S. G. Das & Co., 10 Dr. T. N. Majumder Street, Calcutta (a); BH/3793A, 4-5-65 (b); (1) Raw materials: Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: furniture (c).

12. Shri Kalobaran Ghosh, carrying on business under the trade name Siba Tools & Equipment Company, 15/6 Deodar Street, Calcutta-19 (a); BH/3794A, 5-5-65 (b); (1) Raw materials: Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tools and implements (c) Tools and implements (d).

13. Messrs. Crown Tiles Private Ltd., 55/1 Topsia Road South, Calcutta (a); BH/3795A, 6-5-65 (b); (1) Raw materials, (2) Machinery spare parts and accessories, (3) Consumable Stores, viz.: lubricants: Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tiles and mosaic compound (c); Cement, marble stone-chips and dust, oxides and paints, carborandum, polishing wax and tiles (d).

14. Messrs. Kumar Enterprise (P) Ltd., 7A, Elgin Road, Calcutta-20 (a); BH/3796A, dated 6-5-65 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories, (3) Consumable stores, viz., oils, lubricants, solvents, grease, acids and chemicals: Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile parts, industrial components and light structure (c).

15. Shri Radhika Mohan Dey, proprietor, carrying on business under the trade name Messrs. Radhika Mohan Dey, Bangchatra Road, Cooch Behar (a); CB/1026A, 10-5-65 (b); Groceries, stationery, torch, battery, hardware, all kinds of edible oil, rice, flour, gur, pulses, coir string, toilet goods, cocoanut oil, linseed oil, groundnut oil, ghee, butter, chillies, soap, soda, barely, gazette papers, wooden products (d).

16. Shri Tolaram Agarwalla, proprietor, carrying on business under the trade name Messrs. Shri Satyanarayan Metal Stores, Bhowaniganjbazar, Cooch Behar (a); CB/1027A, 11-5-65 (b); Aluminium, enamel products, Bhangri utensils, Metal and metal utensils, Hardware (d).

17. Shri Kanhaiyalal Malu, carrying on busines under the trade name Messrs. Rajendra Trading Co 10/3 Kashinath Mullick Lane, Calcutta (a); CL/3868A 30-4-65 (b); M. S. rod, angle, joist, plate, G.I. pipe an ware, copper ware, electric motor starters, alkathen goods (c).

18. Shri Madan Chand Bothra, carrying on busines under the trade name Messrs. Bothra & Company 161/1, Mahatma Gandhi Road, Room No. 59, Calcutt (a); CL/3869A, 30-4-65 (b); (1) Motors, (2) Drill machine (3) Hammers, (4) Alkathene Filni, (5 M. S. channel an plate, (6) Copper wire, (7) M. S. Joists, (8) M. S. Angles (9) M. S. B. P. Sheets, (10) Concrete mixer, (11) M. S Flats, (12) Electrical accessories, (13) Pump, (14) Grinding wheels, (15) Chain, (16) Starter, (17) Pipe fitting (18) Cable, (19) Flexible shafts, (20) Pneumatic tools (21) Hose pipes, Belt, Valve, Nipple, (22) Ball bearings (23) Concrete vibrators, (24) Bolts, Nuts, screws, washer (25) G. I. Pipes, (26) Bottle nut, (27) Flexible shaft (d)

19. Shri Raj Kumar Karnani, carrying on business under the trade name Messrs. Karnani Corporation 161/1Mahatma Gandhi Road, Calcutta (a); CL/3870A 30-5-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Aluminium sheets (c); G.I. Buckets, tools, rubber tubes tarpentine oil, screws, brass stripes wire nets, G.I. pipes, rivets, springs (d).

20. Shri Bachulal Singh, carrying on business under the trade name Messrs. Moti Electric & Co., 36 Ezra St. Calcutta (a); CL/3871A, 1-5-65 (b); Electrical goods (d).

21. Shri Prabhu Narain Sinha, carrying on business under the trade name Messrs. P. N. Sinha & Co., 53 Ezra Street, Calcutta (a); CL/3872A, 3-5-65 (b); Electrical goods (d).

22. Shri Gurucharandas Nanda, carrying on business under the trade name Daviktons (India) Corporation 1 Mangoe Lane, Calcutta (a); EL/3823A, 7-5-65 (b) (1) Raw materials, (2) Plant machinery, spare parts and accessories (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: perfumery compounds (c); Bottles, corks, caps, labels (d).

23. Messrs. New Secretariat Buildings Government Employees' Co. opt. Canteen & Stores Ltd., 1 K. S. Roy Road, Calcutta (a); EL/3724A, 10-5-65 (b); (1) Raw materials, (2) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, cooked food, soft and cold drinks, hot drinks (tea, coffee, cocoa) (c); Groundnut oil, cocoanut oil, ghee, soft and cold drinks, mineral waters (d).

24. S. K. Abdus Salam, carrying on business under the trade name Messrs. Sano Engineering Works, 345 Belilious Road, Howrah (a); HW/2991A, 7-5-65 (b); (1)

Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Machine oil, cutting oil and Kerosene oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Nuts and Bolts (c).

25. Shri Bindhyachal Shaw, carrying on business under the trade name Messrs. Shree Kant Ram Bindhyachal Shaw, 69/1 Kali Kundu Lane, Howrah (a); HW/2992A, 7-5-65 (b); Defective Iron and Steel Scrap (d).

26. Messrs. J. D. Jain, R. Chanana and S. Chanana, carrying on business under the trade name Bengal Industrial Corporation, 11 Janki Devi Jalan Road, Lilooah, Howrah (a); HW/2993A, 10-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Lubricating oil, Kerosene oil, Cotton waste, Chemical and Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the fgoods named below for sale: (i) Non-ferrous sheet and circles (c)

27. Shri Shankar Prasad Banerjee carrying on business under the trade name Messrs. Shankar Prasad Banerjee, Ichapore Road, P. O. Santragachi, Howrah (a), HW/2994A, 10-5-65 (b); Iron rounds, flats, bars, hex bars, angles, channels, joists, plates, pipe fittings and squares (d).

28. Shri Debidutt Murarka and Sm. Ratni Debi Murarka, carrying on business under the trade name Murarka Cloth Store, 145 Cotton Street, Calcutta (a); JK/3436A, 1-5-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: (i) readymade garments for sale (c): readymade garments (d).

29. Messrs. Shantilal Vakhat Chand Mehta and Monharlal Shah, carrying on business under the trade name M. Shantilal and Co., 53/1 Burtolla Street, Calcutta (a); JK/3437A, 3-5-65 (b); Precious stones, semi-precious stones and pearls (d).

30. Shri Krishna Kumar Mimani, carrying on business under the trade name Bharat Tools Corporation, 3 Burtolla Street, Calcutta (a); JK/3438A, 3-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g, Furnace, machine and hydraulic oils, welding rods, welding accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual of manufacture of the goods in West Bengal named below: Dices, tools and automobile process parts fors ale (c).

31. Shri Krishna Kumar Dhandhania, carrying on business under the trade name K. K. Dhandhania and Co., 74 Burtolla Street, Calcutta-7 (a); JK/3440A, 3-5-65 (b); Hessian bags (c).

32. Shri Raghunath Prasad Mussady, carrying on business under the trade name Northern India Industrial and Mercantile Corporation, 374 Upper Chitpur Road, Calcutta (a); JK/3441A, 7-5-65 (b); Machinery, Iron and Steel scrap, M.S. nuts, M.S. black washers, Rivets M.S. Round and wire nails (c).

33. Shri Gordhandas Daga carrying on business under the trade name Gordhandas Daga and Co., 401/7A Upper Chitpore Road (3rd floor), Calcutta-7 (a); JK/3442A, 7-5-65 (b)

34. Messrs. Sohanlal Agarwalla, Shewduttrai Agarwalla, Hanuman Prasad Agarwalla, Kundanmal Agarwalla, Brahmadutt Agarwalla, carrying on business under the trade name Sohanlall Shewduttrai, Nayabazar, P.O. Siliguri, Dt. Darjeeling, Jalpaiguri (1) (a); JP/1561B, 5-5-65 (b); Gur, salt, mustard oil, linseed oil, groundnut oil, slate, oil cake, spices, cocoanut oil, sugar candy, soda, thread, cigarette paper, exercise book, shaving blade, scented hair oil, beaten rice (chira), glass, paint, torch light, playing card, toilet powder, pencil, mantle, lantern, butter, umbrella, mohua oil, castor oil, and rice and khudi, comb, wax, kerosene oil (d).

35. Messrs. Kashiram Changia, Mamanchand Dundia, Hanumandas Dundia, Mohanlal Changia and Omprakash Changia carrying on business under the trade name Om Stores, Nehru Road, P. O. Siliguri, Dt. Darjeeling (a); JP 2219A, 10-5-65 (b), Pencil, nib, ink, neddle, measuring tape, button, hooks, buckles, scales, spoons, knives, locks, cutlery, playing cards, tooth brush and paste, brushes, polish, fountain pen and its parts, stove and its parts, petromax and its parts, hair oil, vaseline, cream, shampoo, nail polish, bindi, vermillion, hurricane, marble, hangers, nibs, penholder, carbon paper, stamp pad, paper weight, staple and staple pin, pin, bulbs, coffee, ghee, rubber goods, plastic goods, leather goods, looking glass, glassware, tinware, razor and blade, barley, robin blue, baloons, dalmoot, goggles, jeep fastner, stainer, ribbons, elastic, mouth organ, scent, neddle, safetypin, toys, shoe polish, tinned food, cheeese, confectionery and tinopol (d).

36. Sarbasree Khagendranath Naskar, Amarendranath Naskar, Shankar Nath Naskar, Ashok Kumar Naskar, Ashok Kumar Sarkar and Sunil Kumar Addy, carrying on business under the trade name of Kalyanpur Canning Corporation, C 3 Clive Buildings, 8 Netaji Subhas Road, Calcutta (a); LR 3687A, 30-4-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jelly, (ii) Chutney, (iii) Pickles, (iv) Jams, (v) Marmalades, (vi) Sauces and Vineger, (vii) Caned Vegetables, (viii) Canned fruits, (ix) Fruit Syrup, (x) Squashes and Juices, (xi) Curry powder (c).

37. Shri Ram Sarup Singh, carrying on business under the trade name Ram Sarup Singh, 22 Netaji Subhas Road, Calcutta (a); LR 3688A, 1-5-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is caimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: Sweet meats and other cooked foods (c).

38. Shrimati Maya Rani Dass and Shri Biswanath Burman, carrying on business under the trade name Messrs. Star Radio Service, 105/C, Tarak Pramanik Road, Calcutta (a); MK/3897A, 30-4-65 (b); (1) Raw materials—Enamelled coper wire, Bakalite sheets, Brass sheets, Strips and Rods, Iron transforme core, Press raw sheets, Cable compound: Provided that all

goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radio parts for sale (c).

39. Shri Champalal Bhewaniwala, Shri Omprakash Bhewaniwala and Shri Subhay Chand Goyal carrying on business under the trade name Mesrs. Champalal Omprakash, 49 Madan Mohan Burman Street, Calcutta (a); MK/3898A, 30-4-65 (b); High carbon rounds, steel slab, M.S.rods, R.S.joist, M.S.circle, M.S. plates, M.S.squares (d).

40. Shri Bhog Singh and Shri Autar Singh, carrying on business under the trade name Messrs. Lily Products, 2 Balmukund Mackar Road, Calcutta (a); MK/3899A, 30-4-65 (b); Hair Pin and Plastic Goods (d).

41. Shri Kashi Prasad Agarwalla, Shri Gouri Sankar Agarwala and Shrimati Kishori Debi Agarwala carrying on business under the trade name Messrs. Golden Chemical Company, 30E Ram Krishna Samadhi Road, Calcutta-54 (a); MK/3900A, 30-4-65 (b); (1) Raw materimaterials - Soda Ash, Silica (Sand), Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sodium Silicate and Potassium Silicate for sale (c).

42. Shri Gobinda Chandra Dutta carrying on business under the trade name, Messrs. Kalimata Stores, 122/1/1 Acharya Prafulla Chandra Road, Calcutta-6 (a); MK/3907A, 30-4-65 (b); Readymade garments of all kinds (d);

43. Shri Bimala Charan Bhattacharjee and Shri Chandi Charan Bhattacharjee carrying on business under the trade name Piccadelly Tea Emporium, 56/3 Shri Aurobinda Sarani, Calcutta (a); MK/3902A, 30-4-65 (b); Tea (d)

44. Sarbasree Dhan Raj Kumar Jain, Sumer Chand Jain, Nemi Chand Jain, Mahavir Prasad Jain, Khajanchi Baboo Jain, Padma Kumar Jain, Deo Kumar Jain, Padma Kumar Jain, Babu Ram Jain, Mahavir Prasad, Keshri Prasad, Om Prakash Jain, Batto Lal Jain, Sumat Kumar Jain, Jagadish Prasad, Mahavir Prasad Jain, Ram Sawaroop carrying on business under the trade name, Messrs Barjatya Iron Stores, 19/1A Vidyasagar Street, Calcutta (a); MK/3903A, 30-4-65 (b); Iron Scrap (d).

45. Shri Hiralal Patel and Shri Parbgat Visram Patel carrying on business under the trade name, Messrs. Shree Sankar Saw Mill, 17/H/24 Canal West Road Calcutta (a); MK/3094A, 6-5-65 (b); (1) Raw materials—Timber and band saw blades and belting and nails, (3) Consumable stores, viz., Machine oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing boxes and planks for sale (c).

46. Shri Ajit Kumar Ghoshal and Shri Pravat Ranjan Paul carrying on business unde the trade name, Messrs. G. P. Industries, 42/24 Murari Pukur Road, Calcutta (a); MK/3095A, 6-5-65 (b); (1) Raw materials—M. S. Rod, brass rod, phosphor bronze sheet : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Fan regulator parts for sale (c).

47. Shri Kamal Kumar Bhattacharjee, proprietor, carrying on business under the trade name, Messrs Bharati Soap Works, Ramendrapally, Raiganj, West Dinajpur (a); ML/797A, 7-5-65 (b); Consumable stores, viz., caustic soap stone powder, silicate, rice oil mohua oil, reri oil, cocoanut oil, groundnut oil, linseed oil : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Washing soap (c).

48. Shri Bankim Behari Ghosh, carrying on business under the trade name, Bankim Behari Ghosh, Vill., Chandrakona Road, P.O. Satbankura, dist Midnapore (a); MN/1892A, 5-5-65 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Fire wood and salpoles (c).

49 Shri Bharat Chandra Bera and Shri Mrinal Kanti Sasmal, carrying on business under the trade name, Sasmal Bera & Co., Village Gopinathur P O Janardanpur, dist. Midnapore (a); MN/1803A 5-5-65 (b) (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture on West Bengal for sale of the goods named below : Bricks (c).

50 Shree Kishan Mundhara, carrying on business under the trade name Messrs. Lakshmi Stores, 202 Mahatma Gandhi Road, Calcutta (a); MR/2787A, 30-4-65 (b) (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Gasket (c); Gasket and gasket sheet (d).

51 Shri H. D. Motiwala, proprietor, carrying on business under the trade name, Messrs. H. D. Motiwala 32 Jamunalal Bazaz Street, Calcutta (a); MR/2788A, 3-5-65 (b); Glass beads and nylon beads (d).

52 Messrs. Inderchand Khemani, Parson Kumar Khemani, Sitaram Khemani, Gobinda Prosad Khemani, and Shri Girdharilal Khemani, partners, carrying business under the trade name, International Timber Works, 180 Mahatma Gandhi Road, Calcutta (a); MR/2789A, 6-5-65 (b); (1) Raw materials ; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Tea chests (c); Old tea chests (d).

53. Srimati Laxmi Devi Jalan, carrying on business under the trade name, Shree Hanuman Industrial Agencies, 5 Mission Row, Calcutta (a); RB/1546A, 13-5-65 (b) Industrial lights (d).

54. Shri Dilip Kumar Mukherjee, proprietor, carrying on business under the trade name, Messrs Annapurna Hardware Stores 78 Netaji Subhas Road,

RJ/3148A, 4-5-65 (b); Brass weight, K. G. ght, metric scale, iron bala, iron tawa, iron dle, iron pully, iron dhania, rammer, C. I. toil, nail, C. I. chula ring, G. I. bucket, hinges, ws (d).

Shri Hari Om Gupta, carrying on business der the trade name, Shiv Sakti Stores, 62A Kali shna Tagore Street, Calcutta-7 (a); SH/3634A, -65 (b); Cocoanut oil, Groundnut oil, Mustard oil, seed oil, Castor oil, (d).

Shri Ajit Kumar Dass, carrying on business the trade name, T C Dass & Bros 128/53A ani Sarani, Calcutta-4 (a); SH/3635A, 5-5-65 (b); Raw materials (2) Plant, machinery, spare parts accessories Provided that all goods for which emption from payment of sales tax is claimed are ended for use in the actual process of manufacture the goods named below : Spectacles (c); Spectacles

Shri Raj Mohan Goswami, carrying on business der the trade name, Goswami & Co., 31 Durga haran Mukherjee Street, Calcutta-3 (a); SH/3636A 5-65 (b); Ballast, stone chips (d)

Shri Atmaram Kejriwal, carrying on business nder the trade name, Bells General Industriss, 39/3 mal West Road, Calcutta-4 (a); SH/3637A, 10-5-65 b), (1) Raw materials, (2) Plant, machinery,s pare arts and accessories : Provided that all goods for which xemption form payment of sales tax is claimed are ntended for use in the actual process of manufacture of the goods named below : Bright steel rods, elding rods,and packing box (c).

Shri Subal Chandra Shaw, carrying on business nder the trade name, L. K. Shaw Industries 11 landal Street, Calcutta-5 (a); SH 3638A, 11-5-65 (b);) Raw materials, (2) Plnt machinery, spare parts and essories : Provided that all goods for which exmption from payment of sales tax is claimed are ntended for use in the actual process of manufacture f the goods named below : Air director, Automatic t off valve, Air butterfly valve (c); Nuts, bolts (d).

Shri Madan Mohan Bhowmick, carrying on usiness under the trade name, The Scientific Glass anufacturing (India), 9/2 Nalin Sarkar Street, Calutta-4 (a); SH/3639A, 13-5-65 (b); (1) Raw materials,) Plant machinery, spare parts and accessories : rovided that all goods for which exemption from payent of sales tax is claimed are intended for use in e actual process of manufacture of the goods named elow : Ampoules, Phials (c).

Shri Murari Bhattacharjee, carrying on busiss under the trade name, Neera Chemical Industries, /2A Natherbagan Street, Calcutta-5 (a); SH/3640A, 5-65 (b); (1) Raw materials : Provided that all oods for which exemption from payment of sales x is claimed are intended for use in the actual process manufacutro of the goods named below : Snow, owder, nail polish, kum kum, alta, glycerine, soap,)

Shri Moroth Govindan, carrying on business nder the trade name, Messrs. Ananda Tailoring, 13B Chittaranjan Avenue, Calcutta (a); SL/4374A 30-4-65 (b); Raw materials : Provided that all good for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Garments (c)

Sarbashri Niranjan De, Bimal Krishna Kundu, Bijay Krishna Kundu, carrying on business under the trade name, Messrs. Sree Lakshmi Press, 24 Justice Manmotha Mukherjee Road, Calcutta (a), SL/4375A, 30-4-65 (b); Printing ink and type . Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below . (1) Printed matters (c)

Shri Satya Ranjan Das, carrying on business under the trade name, Messrs Satya & Co., 135A Amherst Street, Calcutta (a); SL/4376A, 30-4-65 (b); Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in the West Bengal for sale of the goods named below : (1) Industrial and domestic brushes (c).

Sarbasree Pravin Kumar Sha, Manchhalal Jogani, Sm. Manjulaben D Shah carrying on business under the trade name, Messrs. Machinery Spare Corporation, 1 Chandney Chawk, Street Calcutta (a); SL/4377A, 30-4-65 (b) Spare parts of motor vehicles, tractors and earth moving equipments (d)

Sarbasree Dellarrai Liladhar Kamani Shashikant Natvarlal Gandhi, carrying on business under the trade name, Messrs Kamani & Gandhi 10/1 Princep Street, Calcutta (a); SL/4378A, 3-5-65 (b); Autoparts and accessories, ball and taper roller bearings, double ended ring spanners, adjustable spanners, double ended spanners, crross run wrenches and pipe wrenches (d).

Shri Nirmal Chandra Sen, carrying on business under the trade name, Messrs N C Sen & Co., 30A/1 College Street, Calcutta (a); SL/4379A, 4-5-65 (b); Tube well and spare parts and accessories thereof, goods for purpose of sanitation, bathroom requisities, pipes and pipe fittings (d)

Shri Chhitar Mal Gupta carrying on business under the trade name, Messrs Allied Agencies (India), 10 Nirmal Chandra Street Calcutta (a), SL/4380A, 6-5-65 (b); Pipes and pipe fittings, goods and materials required for purpose of sanitation, plumbing materials (d).

Messrs. Khagendranath Dey Narendra Nath Dey and Dhirendra Nath Dey partners, carrying on business under the trade name L Lemu Bhandar, Ghungirkhal, P.O Saradapalli, District Hooghly (a); SP/1722A, 3-5-65 (b), Cake groundnut oil, cocoanut oil, tea, spices, rope (d)

Shri Brahmapada Chatterjee proprietor, carrying on business under the trade name Uttarpar Cabinet Works, 54 Joykissen Street Uttarpara, district Hooghly (a); SP/1723A, 4-5-65 (b), (1) Raw materials, (3) Consumable stores ie, sand paper Provided that all goods for which exemption from

payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) doors, (ii) windows. (iii) wooden furniture (c).

71. Messrs. Kunjee Karson Patel, Bhanji Ladha Patel, Devji Walji Patel, and Ramji Samji Patel, partners, carrying on business under the trade name, Patel Timber Trading Co., G. T. Road, Chowmatha, Baidyabati, Hooghly (a); SP/1724A, 5-5-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) doors, (ii) windows, (iii) wooden furniture, (iv) sized timber (c); Timber (d).

72. Shri Sufal Chandra Ghosh, proprietor, carrying on business under the trade name, Shri Gouranga Mistranna Bhander, 57/1 S. N. Banerjee Road, Calcutta (a); TL/2931A, 30-4-65 (b); (1) Raw materials. Provided that all goods for which exemptiom from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) salted cooked food, sweets (c).

73. Sarbashri Abdul Shakoor, Abdul Halim Nashay Md. Kalimuddin, Md. Shamsuddin, partners, carryon business under the trade name, Bharat Rolling Shutters and Engineering Works, 7 Nawab Addurs Rahaman Street, Calcutta (a); TL/2932A, 5-5-65 (b); (1) Raw materials, (2) plant, machinery, spare part and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) rolling shutters, gates, steel window, grills (c); rolling shutters, gates, steel window and grills (d).

74. Sarbashri Upendra Nath Naskar, Surajit Naskar, Probodh Chandra Bhadra, partners, carrying on business under the trade name, Hind Batteries, P11 C. I. T. Road, Scheme No. LV, Calcutta-14, (a); TL/2934A, 10-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coke : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) storage battery and its parts (c).

S. K. BOSE, Commissioner.

No.158 C.T. —20th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for goneal information :—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate,

(c) Goods for use in manufacture in West Beng for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Shri Prakritinath Bhattacharjee and Shri K Mohan Chatterjee, carrying on business under the tra name Messrs. Shalimar Tools and Allied Produ (for) Shri Prakritinath Bhattacharjee, carrying business under the trade name Messrs. Shalimar To and Allied Produts 1, Chetla Central Road, Calcutta. (a); AL/1032A, 15-9-64 (b); 1-5-65 (e).

2. Shri C. L. Gupta and Shri Adarsh Kumar Gup carrying on business under the trade name Mess Associated Chemical Industries, (S) 50/A Harish Mukh jee Road, Calcutta-25 (for) 50/1B Harish Mukher Road, Calcutta-25 (a); AL/235A, 29-8-53 (b); 7-5-65 (

3. (S) Kali Krishna Dey and Netai Chand D carrying on business under the trade name Messrs. D Bros. (for) Shri Kali Krishna Dey, Shri Kali Sadh Dey, Shri Radha Raman Dey and Shri Netai Chand D carrying on business under the trade name Mes Dey Bros., 39/9 Orphangunj Market, Kidderpo Calcutta (a); AL/310A, 16-4-51 (b); 7-5-65 (e)

4. Messrs. Simon Carves Ltd., 4 Transport De Road, Calcutta (a); AL/890A, 14-1-55 (b); (D) Cem sand, lime, timber, binding wire, structural steel, bo nuts, washer, factory bricks and (i) any other r materials, (ii) plant, machinery, spare parts, accesso and consumable stores, (iii) building or plumb materials or fixtures required for construction, fitt out or repair of any building, certified by the purchas dealer to be required for use in any process in the exe tion of contracts (c); 7-5-65 (e).

5. (S) Sarbasree Dhirendra Nath Dey, Joydeb Kun Dey, Krishna Chandra Dey and Anil Kumar D carrying on business under the trade name Mes Dhirendra Nath Dey & Bros., 106 Kalibazar, Kidderp Calcutta-23 (a); AL/3A, 18-9-41 (b); (A) Vicks (13-5-65 (e).

6. Shri Rasiklal V. Shah, Shri Himavlal Shah, S Vanita Devi, Sm. D. U. Kothari, carrying on busin under the trade name U. T. Stores, 7/1 Canning Stre Calcutta (a); AT/3055A, 19-5-62 (b); (A) Metal scra old machineries (d); 1-5-65 (e).

7. (S) Messrs. Nanalal Mehta, Gordhandas Mel Jayantilal Mehta and Surya Kant Mehta, carrying business under the trade name L. Nandlal Broth (for) Messrs. Nanalal Mehta, Gordhandas Mehta Jayantilal Mehta, carrying on business under the tr name L. Nanalal Mehta, 10/1 Portuguese Church Str Calcutta (a); AT/2019A, 30-7-48 (b); 1-5-65 (e)

8. Messrs. Lakhmichand Mundra, Bhairudan Mund Ramlal Mundra, Prayagchand Mundra, Ramkisl Mundra, Mangiram Mundra carrying on busi under the trade name Jiwanram Lekhmichand, Noormal Lohia Lane, Calcutta (a); AT/216B, 20-12 (b); (A) Paraffin wax, rasin, ocher powder, whiting p der, linseed oil, mobil oil, copper, napthanae, a fmenium steriate, chrome powder, as consumable st (d); tent for the purpose of manufacture, (c); (D) can or the purpose of manufacture (c); 3-5-65 (e).

9. (S) Shri Rajni Kant Patel, Jenorbhai Patel, Shri Vithalbhai Patel, Shri Chandra Kanta Patel and Shri Kantibhai Patel, partners, carrying on business under the trade name Javerbhai Beharilal & Co., (for) Shri Janubhai Patel, Shri Vithalbhai Patel, Shri Chandra Kanta Patel, Shri Raojikant Patel, Shri Kantibhai Patel, partners, carrying on business under the trade name Javerbhai Beharilal & Co., 24/25 Rupchand Roy Street, Calcutta (a); AT/239B, 24-9-41 (b); 5-5-65 (e)

10. Messrs. Vithaldas Sewlal Gandhi, Dhirajlal Vithaldas Gandhi, and Mohanlal Vithaldas Gandhi, carrying on business under the trade name H. Vithaldas Gandhi, 1 Mullick Street, Calcutta (a); AT/164A, 30-9-41 (b); (A) Maize, starch (d); 6-5-65 (e).

11. (S) Sarbasree Prabhudayal Mahawar, Ramanand Mahawar, Bhagirathmal Mahawar, Madanlal Mahawar Jagdish Prasad Mahawar, Badri Prasad Mahawar and Sitaram Mahawar, partners, carrying on business under the trade name Dal Chand Prabhudayal (for) Sarbasree Prabhudayal Mahawar, Ramanand Mahawar, Bhagirathmal Mahawar, Madanlal Mahawar and Jagadish Prasad Mahawar, partners, carrying on business under the trade name Dalchand Prabhudayal, 3 Amratala Street, Calcutta (a); AT/1766A, 10-1-48 (b); 6-5-65 (e).

12. (S) Messrs. Howrah Flour Mills Ltd., (for) Messrs. Howrah Flour Mills Private Ltd., 21 Rupchand Roy Street, Calcutta (a); AT/1699A, 25-9-41 (b); 7-5-65 (e).

13. (S) Shri Jaggoo Singh, Shri Rameshwar Singh, partners, carrying on business under the trade name Ajanta Confectionery & Restaurant (for) Ajanta Confectionery & Restaurant, (S) 60 Canning Street, Calcutta, Cal.(1) (for) 11 Esplanade East, Calcutta (a); (S) AT/316B (for) EL/259B (b); 10-5-65 (e).

14. Messrs. Kaycee Industries Ltd., (S) 2 Woodburn Court, 10/1 Elgin Road, Calcutta (for) 10 Ganesh Chandra Avenue, Calcutta (a); (S) BH/3787A (for) SL/992A (b); 30-4-65 (e).

15. Messrs. Metal Alloy Co.(P) Ltd., (S) 6/2 Rammoy Road, Calcutta-25 (for) 6 Church Lane, Calcutta (a); (S) BH/3788A (for) EL/968A (b); 30-4-65 (e).

16. Messrs. Hilla Tea Estate & Industries Ltd., (S) 3 Camack Street, Calcutta (for) 23 Camack Street, Calcutta (a); BH/3193A, 15-7-60 (b); 30-4-65 (e).

17. Shri Girindra Lal Sarkar, carrying on business under the trade name Messrs. Esbee Industries, 4 Hazra Lane, Calcutta (a); BH/2992A, 25-8-58 (b); (A) Mineral Terpentine (d); 30-4-65 (e).

18. (S) Shri B. D. Varma, carrying on business under the trade name Messrs. Diamond Engineering Works (for) Shri Monoranjan Ganguli, carrying on business under the trade name Messrs. Diamond Engineering Works, 22A Hazra Road, Calcutta (a); BH/305A, 21-9-41 (b); 30-4-65 (e).

19. (S) Shri Amal Kumar Mazumder, Shri Bimal Kumar Mazumder, Shri Krishna Chandra Mazumder, Shri Prabir Kumar Mazumder and Shri Partha Kumar (Minor), carrying on business under the trade name Messrs. Bengal Motor Accessories Co. (for) Shri Amal Kumar Mazumder, carrying on business under the trade name Messrs. Bengal Motor Accessories Co., 111/1 Hazra Road, Calcutta (a); BH/207B, 30-9-53 (b); 30-4,65 (e).

20. Shri Arun Ghosh, carrying on business under the trade name Messrs Caxton & Company (S) 1B Ashutosh Mukherjee Road, Calcutta-29 (for) 19 British Indian Street, Calcutta (a); (S) BH/367B (for) EL/322B (b); 1-5-65 (e)

21 Messrs. National Tyre & Rubber Co of India Ltd (S) 56D, Free School Street, Calcutta-16 (for) 2 Rowland Road, Calcutta-20 (a); BH/2889A, 22-9-55 (b); 3-5-65 (e).

22. (S) Mrs. Santosh Khanna carrying on business under the trade name Messrs. Progressive Plastic Industries (for) Messrs Santosh Jain and Santosh Khanna carrying on business under the trade name Messrs. Progressive Plastic Industries, 187 Park Street, Calcutta (a); BH/3247A, 5-12-60 (b); 4-5-65 (e)

23. (S) Shri Hiranmay Saha, Shri Ratanmay Saha, Monimoy Saha, Sm. Arunlata Saha carrying on business under the trade name Messrs. National Engineering Co. (for) Shri Hiranmoy Saha carrying on business under the trade name Messrs. National Engineering Co., 6/2 Kankulia Road, Calcutta-19 (a); BH/3370A, 31-3-62 (b); 5-5-65 (e).

24. Messrs. Gorakhmall Agarwalla, Narayan Prosad Agarwalla and Sardarmall Agarwalla (Partners) carrying on business under the trade name Agarwalla and Co., Khagra, Murshidabad (a); BR/254A, 17-1-50 (b); (A) Cassia leaf (d); 5-5-65 (e).

25. Messrs. Sagarmall Bharat and Madan Chand Bharat, carrying on business under the trade name Madan Chand and Uganchand, Beldanga, Murshidabad, BR-532A, 1-5-58 (b); (A) Linseed oil and insence stick (d); 5-5-65 (e)

26. Shri Anil Kumar Saha carrying on business under the trade name Messrs. Anil Kumar Saha, Khagra, Murshidabad (a); BR/296A, 9-1-51 (b) ;(A) Linseed oil, pan, syphone, paint, salwood, jam-wood, mango wood and teak wood (d); 7-5-65 (e).

27. Messrs. Narendra Kumar Saha and Dhirendra Kumar Saha, carrying on business under the trade name Saha Brothers and Co., Khagra, Murshidabad (a) BR/112A, 28-2-46 (b); (A) Groundnut oil (d); 10-5-65 (e).

28. (S)Sarbasree Haridas Chakraborti, Bana Behari Chakrabtory, Subal Chakraborty, Sm. Suniti Bala Chakraborty, carrying on business under the trade name N. Chakraborty and Sons (for) Sarbasree Haridas Chakraborty, Bana Behari Chakraborty, Subal Chakraborty, carrying on business under the rade name Messrs. N. Chakrabo ty and Sons Hamiltonganj, P.O. Hamiltonganj, District Jalpaiguri(a); CB/724A, 7-8-52 (b); 7-5-65 (e).

29. (S) Shri Ram Narayan Saha, Proprietor, carrying on business under the trade name Messrs. Ananta Bhandar (for) WShri Ram Narayan Saha, Shri Prodyot Kumar Podder, carrying on business under the trade name Messrs. Ananta Bhandar, Mathabhanga, Cooch Behar (a); CB/561A, 15-11-57 (b); 7-5-65 (e).

30. Sarbashri Purakh Chand Rathi, Shreelal Rathi, Gulap Chand Rathi and Nandlal Rathi, carrying on business under the trade name Shreelall Rathi Birpara, district Jalpaiguri (a); CB/808A 9-2-59 (b); (A) Cycle tyres and tubes (d), 11-5-65 (e)

31. Sharbasri Abdullabhai Mohammedali Mandalaywala and Badruddin Mulla Dawoodbhai Topiwala, carrying on business under the trade name Real Tools Stores, 16 Ratu Sarkar Lane Calcutta (a); CL/3780A, 11-11-64 (b); (A) Steel tubes, sluice valves, copper wire, ashes or powder hoop irons (d) 30-4-65 (e)

32 Messrs J K Hosiery Factory (Calcutta) Pr Ltd , (S) 18 Rabindra Sarani, Calcutta (d)(for) 7 Council House Street Calcutta (a), (S) CL/3867A (for) EL/2008A (b) 30-4-65 (e)

33 Shri Ramesh Chandra Khemka, carrying on business under the trade name Messrs R C Khemka, 119B Chittaranjan Avenue, Calcutta (a); CL/243B, 17-12-58 (b); (A) Mild steel box (d) 1-5-65 (e)

34 (S) Shri Raghunandan Prosad Jadab(Proprietor), carrying on business under the trade name Messrs Raghunandan Prosad Jadab and Co., 119B Harrison Road, Calcutta (a), CL/1885A, 31-12-49 (b); (S) (1) Raw materials (2) Plant, machinery, spare parts and accessories (3) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Milk products and sweetmeats (for) Milk, coal, sugar and (1) any other raw materials (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of Milk products and sweetmeats for sale (c); 3-5-65 (e).

35. (S) D N. Shroff, Mr Daddy N. Shroff and Mrs. Freny F Mehta, carrying on business under the trade name H. N. Cooper and Co. (for) Messrs. N. D Shroff and D. N. Shroff, carrying on business under the trade name H. N Copper and Co., 14 Lower Chitpur Road, Calcutta (a); CL/246A, 20-9-41 (b); (A) Birium nitrade, strontium nitrate, wire (delete) jute gunny, hessian, tea, spices, oils, minerals, vegetable, toilet requisites, chemicals and minerals (d); 6-5-65 (e).

36. Messrs Biswanath Bajaj and Kamal Kishore Bajaj, carrying on business under the trade name Messrs Bajaj Machinery Corporation, 92 Harrison Road, Calcutta (a); CL/3520A, 16-4-63 (b), (A) Steel rods, hand winches and accessories thereof, rubber bushes, rubber washers steel tubes, pipes and fittings, welding cables (d); 6-5-65 (e).

37. Shri Kanailal Khamrui, Proprietor, carrying on business under the trade name Messrs. Narayan Darpan Bhandar (for) Sarbasri Kanailal Khamrui and Balai Chandra Kharmrui, carrying on business under trade name Messrs Narayan Darpan Bhandar, 150 Old China Bazar Street, Calcutta (a); CR/2208A, 20-6-52 (b); 30-4-65 (c).

38. Messrs. The Kusum Commercial Co. Private Ltd. 40 Netaji Subhas Road, Calcutta (a); CR/2710A, 3-9-57 (b); (A) Glue and rust preventingoil as consumable stores in the manufacturing Co. (c); 30-4-65 (e).

39. Messrs. Mansukhlal Z. Gandhi, Rasiklal Z. Gandhi, Nagindas Zavarchand and Bharat Kumar Zavarchand carrying on business under the trade name R. M. Gandhi and Co., 71A Netaji Subhas Road Calcutta (a); CR 3344A, 15-6-63 (b), (A) Brass wire netting, bright steel bar, gun metal and brass pipe (d); 30-4 65 (e).

40. Sarbasree Anil Ranjan Mandal, Mukti Nath Mandal and Sakti Nath Mandal, carrying on business under the trade name Birani and Co., 89 Netaji Subhas Road, Calcutta (a); CR 2911A, 29-6-59 (b); Insert g.i wire, iron wire, brass wire, copper wire after the word raw materials insert kerosene oil, mobil oil after the word consumable stores (c); (D) Hardware, (A) Expanded metal, shovel, spade, forks, pick-axe, steel brursh, file brush, coir brush, barbed wire, gate and grill brass sheet, brass netting, g i. wire nettings, washer wooden handles, wooden chalni, stay-wire rope, hoop iron wooden frame, staple (d); 1-5 65 (e).

41. International Steels (P) Ltd. (S) 56 Netaji Subhas Road, Calcuta (for) 91 Netaji Subhas Road Calcutta (a); CR-186B, 28-2-59 (b); 1 5-65 (c).

42. Sm. Kamla Mahaswary and Shri Omprakash Maheswary carrying on business under the trade name Messrs Precison Tools Co. (for) Sm. Kamla Maheswary Proprietress , carrying on business under the trade name Messrs Precision Tools Co. 38 Strand Road Calcutta (a), CR 3482 A 13 7 64 (b), (A) Copper rod, copper tubes (d); 1-5-65 (e)

43. Madhabpara Coal Co Ltd 3 Synagogue St Calcutta (a), CR 1175A, 5 7-46 (b); (S) (2) Plant, machinery spare parts and accessories (3) Consumable stores, e.g , Cotton waste, chalk, rubinsertion, coal, kerosine oil, disel oil, petrol, mobil, grease, cement lime and explosives Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Coke, (ii) Nil and (iii) raising coal, (for) (a) Hardware goods, electrical goods mill stores pipe fittings, chemicals and medicines timber and (1) any other raw materials, (2) plant machinery spare parts, accessories and consumable stores, (3) building or plumbing materials or fixture required for construction, fitting out or repair of any building Certified by the purchasing dealer to be required for use in any process in the manufacture of coal and coke (c); 1-5-65 (e).

44. Kasta Coal Fields Ltd., 3 Synagogue St., Calcutta (a), CR/1174A, 5-7-46 (b); (S) (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g Cotton waste, chalk, rubinsertion. coal, kerosine oil dieseloil, petrol, mobil, grease, cement, lime and explosives, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below, (i) Coke, (ii) Nil and (iii) raising coal (for) Hardware goods, electrical goods, mill stores, pipe fittings, chemicals, and medicines and timber, (1) any other raw materials, (2) plant, machinery, spare parts accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of coal and coke (c); 1-5-65 (e).

45. Messrs. Disergarh Coal Co. Ltd., 3 Synagogue , Calcutta (a); CR/1785A, 23-3-50 (b); (S) Plant, achinery, spare parts and accessories, (2) Consumable ores, e.g., Cotton waste, chalk, rubinsertion, coal, rosine oil, diesel oil, petrol, mobil, grease, cement, ne and explosives: Provided that all goods for which emption from payment of sales tax is claimed are tended for use in the actual process of manufacture the goods named below: (i) Coke, and raising coal or) gun powder and (i) any other raw materials,) plant machinery, spare parts, accessories and con- mable stores, (iii) building or plumbing materials or ctures required for construction, fitting out or repair any building. Certified by the purchasing dealer to required for use in any process in the manufacture coal and coke for sale. (c); 1-5-65 (c).

46. The Chora Coal Company Ltd., 3 Synagogue St., alcutta (a); CR/3380A, 17-9-63 (b); Insert cotton waste, halk, rubinsertion, coal, kerosine oil, diesel oil, petrol, obil, grease, cement, lime and exploxives after he words consumable stores (c); 1-5-65 (c).

47. Messrs. Zainuddin Mohammedally, Hussainbhoy dulla, Sultan Ali, Md. Hussain Mulla Kurban Hussain, Bakir Hussain Mulla Sabbhoy carrying on business nder the trade name A. F. Hussain and Co., 26, Netaji ubhas Road, Calcutta (a); CR/498A, 10-10-41 (b); (A) Lock and keys (d); 1-5-65 (c).

48. Shri Rushan Lal Agarwala, Proprietor, carrying n business under the trade name Messrs. Kanwal Hardware Stores, 40 Netaji Subhas Road, Calcutta (a); CR/2280A, 3-3-53 (b); (D) Hardware, (A) Hinges, screws, building fitting, bolts, nuts, washers, ribets, shoe-mongery, wire nails, tools, pipes, pipe-fittings, chains, crow-bars, locks, expanded-metal, buckets, bucket-ears, tawa, pans, sanitary-material, old-files, spindles, hacksaw-blades, measuring-tapes, wire-net- tings, emery-cloth, sand-paper, steel-files sheets, mill- scrap, box-strapping (d); 4-5-65 (c).

49. Shri Durga Agarwala, Proprietor, carrying on business under the trade name Durga Agarwala, Kur- seong (a); DJ/1083A, 9-5-64 (b); (A) Pipe and pipe fittings (g.i. and plastic), insecticides, paints, varnishes, destempers, putty, wire nettings, electrical goods, alu- minium and aluminium wares, soda-ash, shouldering acid, rope, galvanised nuts and bolts, office and school stationery, battery, locks, lime, glasspane, cotton waste, sanitary wares, cast iron pipe and fittings, enamal ware, screws (d); 11-5-65 (c).

50. Sarbasri Ratanlal Surana, Subhkaran Manot, Partners, carrying on business under the trade name Bharat Commercial Corporation, 3 Mangoe Lane, Calcutta (a); EL/3698A, 7-12-63 (b); (A) Generators, diesel engines and its spare parts, water pump (d); 1-5-65 (c).

51. (S) Messrs. Indian Agency Pvt. Ltd. (for) Messrs. Indian Agency Ltd., 6 Mangoe Lane, Calcutta (a); EL/1437A, 14-3-47 (b); 7-5-65 (c).

52. (S) Messrs. Anupama Laha, Chittaranjan Some and Shiva Ram Shome carrying on business under the trade name Tara Engineering Works (for) Messrs. Anupama Laha, Chittaranjan Some and Surendra Nath Some carrying on business under the trade name Tara Engineering Works, (S) 263 Mohendra Bhattacharjee Road, P.O. Santragachi, Howrah (for) 148 Narasingh Dutta Road, Howrah (a); HW/2454A, 4-10-62 (b); 17-4-65 (c).

53. (S) Shri Jannath Prasad Shaw carrying on business under the trade name Messrs. Amar Timber Corporation (for) Messrs. Jagannath Prasad Shaw and Kedarnath Shaw, carrying on business under the trade name Amar Timber Corporation, 356 G.T.Road (N), Howrah (a); HW/445A, 24-8-42 (b); 19-4-65 (c).

54. Messrs. Tarachand Saraf, Shyam sundar Saraf, Girdharilal Saraf, Ashok Kumar Saraf, Kailash Chandra Sikaria and Sm. Puspa Debi Saraf carrying on business under the trade name Asoka Mercantile Corporation, 10/1 Ganapatrai Khemka Lane, Liluah, Howrah (a), HW/2479A, 25-2-58 (b); (D) Groundnut oil and cocoa- nut oil (d); 19-4-65 (c).

55. Shri Dindayal Madhogarhia carrying on busi- ness under the trade name Bilashroy Dindayal, 83/2 Naskarpar Road, Ghusury, Howrah (a); HW/2325A, 7-10-61 (b); (A) Rivets and iron wire (d); 19-4-65 (c).

56. Spun Casting & Engineering Co. (Private) Ltd., 77/5 Benaras Road, Howrah (a); HW/2769A, 8-1-58 (b); Insert-Ra mmer sluice valves, concrete mixture machine with vibraters and door closure after the words "Cast Iron goods" (c); (A) Valves (d); 20-4-65 (c).

57. (S) Messrs. Sohanlal Bhowsingka, Radha Kissen Agarwalla, Dharamchand Agarwalla and Debi Prosad Agarwalla carrying on business under the trade name Debiprosad Mahabirprosad (for) Messrs. Sohanlal Bhowsingka, Radha Kissen Agarwalla, Dharamchand Agarwalla, Debiprosad Agarwalla and Chaturbhuj Agarwalla carrying on business under the trade name Debiprosad Mahabirprosad, 109/1 Girish Ghosh Road, Belurmath, Howrah (a); HW/1316A, 10-7-51 (b); 22-4- 65 (c).

58. Messrs. Krishan Chand Mahajan, Madan Lal Mahajan, Nanda Kishore Mahajan, Sant Kumar Maha- jan and Sm. Kamala Dhar carrying on business under the trade name Rajib Soap Factory, (S) 8 Dharam- talla Road, Salkia, Howrah (for) 38/3 Kamalapur, West Dum Dum, 24-Parganas, Calcutta-28 (a); (S) HW/2990A (for) PG/2894A (b); 7-5-65 (c)

59. Shri Dinabandhu Gurav carrying on business under the trade name Messrs. P. B. Machinery Works, (S) 129 3 Madhu Sudan Paul Chowdhury Lane Uttar Bantra, Howrah (for) 29 Madhu Sudan Pau Chowdhury Lane, Bantra, Howrah (a), HW 2523A 21-3-63 (b); 7-5-65 (c).

60. Shri Biswanath Mukherjee and Shri Santosl Kumar Bhattacharjee carrying on business under th trade name Messrs. Union Tea Co., (S) 115A Narasingl Dutta Road, Howrah (for) 263 Netaji Subhas Roac Howrah (a); HW/136B, 8-12-59 (b); 7-5-65 (c).

61. (S) Messrs. Falaram Santra Paresh Kuma Santra and Ranjit Kumar Santra carrying on busines under the trade name Ranjit Engineering Works (fo Shri Falaram Santra and Paresh Kr. Santra carryin on business under the trade name Ranjit Engineerin Works, 149 Benaras Road, Salkia, Howrah (a); HV 1328A, 24-7-51 (b); (S) 1 Raw materials, (2) Plan machinery, spare parts and accessories, (3) Consumat

stores, e.g., coal and lubricating oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Dice, grease nipple, guide bush, safety valves, stretcher bolts, swan neck, injector, nuts, bolts, washerstud, valve and Rly. components, moulds, c.i.castings, cocks, valves, rain water fittings, pipe, bronze casting, machinery parts, plastic machine (for) tools, steel iron, coal, lubricating oil, and packing materials, grease nipple, guide bush, safety valves, stretcher bolts, swan neck, any other materials, plant, machinery, spare parts, accessories and consumable stores, Certified by the purchasing dealer to be required for use in any processes in the manufacture of plastic machine (e); 11-5-65 (e).

62. Messrs. Natwarlal Chowdhury, Biswanath Chowdhury, Lakhi Prosad Chowdhury and Deoraj Chowdhury carrying on business under the trade name Balaji Chemical Works, 43/1 Dharamtolla Road, Belur Station Road, P. O. Belurmath, Howrah, (A) Calcutta-1 (a); (S) HW/221B (for) HW/1965A (b); 11-5-65 (e).

63. (S) Messrs. Dinabandhu Tah and Achala Bala Debi carrying on business under the trade name Bishnupada Tah and Son (for) Shri Dinabandhu Tah, Proprietor, carrying on business under the trade name Messrs. Bishnupada Tah and Son, 18 Maharshi Debendra Road, Calcutta (a); JK/58A, 26-9-41 (b); 30-4-65 (e).

64. (S) Shri Khandubala Dassi (Paul), mother, legal and natural gardian for and on behalf of Shri Sagar Chandra Paul, (minor), carrying on business under the trade name Messrs. Paul and Co., (for) Shri L. K. Paul, Proprietor, carrying on business under the trade name Messrs. Paul and Co., 1/2 Ganguly Lane, Calcutta (a); JK/1886A, 7-4-49 (b); 3-5-65 (e).

65. Messrs. Gopaldas Agarwala, Sayed Md. Sakud, Partners, carrying on business under the trade name Cosmic Mercantile Corporation, 31/B Banstolla Lane, Calcutta (a); JK/2928A, 23-12-49 (b); (A) (1) Raw materials as tallow, zinc stearate and paraffin wax: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: (i) Stearic acid for sale (c); 3-5-65 (e).

66. (S) Messrs. Krishna Kanta Paul, Mrinal Kanti Paul and Tapan Kumar Paul carrying on business under the trade name Ramkanai Jamini Ranjan Pau (for) Messrs. Krishna Kanta Paul, Jagannath Paul and Prafulla Kumar Paul, carrying on business under the trade name Ramkanai Jamini Ranjan Paul, 69/6 Ratan Sarkar Garden Street, Calcutta, (D) 9 Maharshi Debendra Road, Calcutta-7 (1) (a); (S) JK/3439A for JK/237B (b); 4-5-65 (e).

67. Messrs. Tarak Nath Sen, Jogenath Sen, Debendra Nath Sen and Mohinath Sen carrying on business under the trade name Shamlal Sen and Co., 7 Nalini Sett Road, Calcutta (a); JK/3134A, 28-7-61 (b); (A) Coir (d); 4-5-65 (e).

68. (S) Sriram Agarwalla, Chandanmal Agarwalla, Maniram Agarwalla and Ghanashyamdas Agarwalla, Partners, carrying on business under the trade name Messrs. Sreeram Chandanmall (for) Sriram Agarwalla, Moniram Agarwalla, Chandanmal Agarwalla, Manor Chand Agarwalla and Ghashiram Agarwalla carrying on business under the trade name Messrs. Sreeram Chandanmall, P.O. Siliguri, Dist. Darjeeling. Jalpaiguri (1), Calcutta (1) (a); JP/66B, 6-12-49 (b); 30-4-65 (e)

69. (S) Shri Hanuman Prosad Agarwalla, Karta carrying on business under the trade name Messrs Rambilash Hanuman Prasad (for) Messrs. Hanuman Prasad Agarwalla and Radheshyam Agarwalla, Partner carrying on business under the trade name Messrs Rambilash Narayan Prasad, Dinbazar, P.O. and Dist Jalpaiguri (a); JP/339A, 19-9-45 (b); 1-5-65 (e).

70. Messrs. Indersingh Gupta, Krishna Kr. Gupta Niranjan Singh Gupta and Chiranjilal Gupta carrying on business under the trade name Messrs. Hazara Singh Indra Singh, (S) Khalpara, P.O. Siliguri, Dist. Darjeeling (for) Jalpaiguri Town, P.O. and District Jalpaiguri Calcutta (1) (a); JP/107B, 23-7-54 (b); 5-5-65 (e).

71. Messrs. Dilsukhrai Garodia, Dungarmal Garodia, Satyanarayan Garodia carrying on business under the trade name Dungarmal Brijmohan, P. O. Siliguri, District Darjeeling (a); JP/1724A, 9-9-52 (b); (D) Umbrella after the word bricks (c); (D) Chillies, mahua flour, washing soda, lime (d); 11-5-65 (e).

72. Sarbasree Prakash Chand Gupta and Shyamlal Gupta and Sm. Bhagwati Devi Gupta carrying on business under the trade name Sri Prakash Industrial Corporation, 21-A Canning Street Calcutta (a); LR 3620A, 12-11-64 (b); (A). Bright steelbars (d); 19-4-65 (e).

73. Shri Amar Nath Kumar carrying on business under the trade name Messrs. Craftswall Agency, 10 Canning Street, Calcutta (a); IR/3258A, 22-7-61 (b), (A). Bolts, nuts, washers (d); 1-5-65 (e).

74. Sri Debendra Nath Ganguly carrying on business under the trade name Messrs G. Deven and Co., (S) 12-A Netaji Subhas Road, Calcutta (for) 12 Netaji Subhas Road, Calcutta (a); LR/2919A, 2-8-58 (b), 1-5-65 (e).

75. (S) Shri C. S. Thangammal carrying on business under the trade name Messrs. The South Indian Restaurant, 21-A Canning Street, Calcutta (for) Shri K. S. Mani Iyer carrying on business under the trade name Messrs. The South Indian Restaurant, 21-A Canning Street, Calcutta (a); LR/1831A, 9-12-64 (b); 1-5-65(e).

76. (S) Shri Indra Chand Dalmia carrying on business under the trade name Messrs. Regal Steel Works (for) Sarbasri Shankarlal Marodia and Indrachand Dalmia carrying on business under the trade name Messrs. Regal Steel Works, (S) 33 Netaji Subhas Road, Calcutta (for) 21B Canning Street, Calcutta (a); LR/3568A, 11-5-64 (b); 1-5-65 (e).

77. Sri Desraj Bery carrying on business under the trade name Messrs. Crystal Company, 5 Clive Row, Calcutta (a); LR/3179A, 6-9-60 (b); (A) Emery wheel dressers and handles, magnetic base, razor blades, heating elements, magnetic vee blocks (d); 4-5-65 (e).

78. Messrs. Vijayluxmi Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/331B, 19-8-60 (b); (A). Gunny bags, hessian cloth (d); 4-5-65 (e).

79. Sarbasree Tola Ram Chudiwala, Ram Gopal Dujodwala and Visheswarlal Dujodwala carrying on business under the trade name Messrs. Probhat General Agencies, 33 Netaji Subhas Road, Calcutta (a); LR/3653A, 13-2-65 (b); (A). Gumrosin (d); 6-5-65 (e).

80. (S) Shri Bandi Prosad Shaw, Shri Badri Proshad Jaiswal, Shri Bharat Kumar Jaiswal, Partners, carrying on business under the trade name Messrs. Delta Engineering and Foundry Works (for) Shri Bandi Prosad Shaw and Shri Badri Prosad Jaiswal, Partners, carrying on business under the trade name Messrs. Delta Engineering and Foundry Works, 195A Muktaram Babu Street, Calcutta (a); MK/1485A, 2-8-48 (b); 30-4-65 (e)

81. Shri Kali Sadhan Pramanick carrying on business under the trade name Messrs. Bakreswar Pramanick, Kali Sadhan Pramanick, 11B, Chorebagan Lane, Calcutta (a); MK/3633A, 28-9-63 (b); (S) (1) Raw materials—Zinc, lead and tin, brass sheets, copper sheets, brass, copper circles. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Non-ferrous utensils and brass copper fittings for sale (for) (1) Raw materials—Copper circles, zinc, lead and tin, brass sheets, copper sheets, brass. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Non-ferrous utensils and brass copper-fittings for sale (e); 30-4-65(e).

82. (S) Shri Raja Ram Shaw, Shri Pannalal Shaw, Shri Bahadurlal Shaw and Shri Ram Rup Shaw, Partners, carrying on business under the trade name Messrs. Rajaram Pannalal and Brothers, a Manufacturing Unit Messrs. Saraswati Industries (for) Shri Raja Ram Shaw, Shri Pannalal Shaw, Bahadurlal Shaw and Shri Ram Rup Shaw, Partners, carrying on business under the trade name Messrs. Rajaram Pannalal and Brothers, 36 Ghose Lane, Calcutta (a); MK/1906A, 8-6-50 (b); (A) (1) Raw materials—M. s. scraps, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal mobile oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : M. s. rods, for sale (e); 30-4-65 (e).

83. Messrs. Radha Krishna Ruia and Ramlal Agarwala carrying on business under the trade name Bharat Timber and Engineering Works, 105/1 Ultadanga Main Road, Calcutta (a); MK/3187A, 21-9-60 (b); (A) Plywood (d); 30-4-65 (e).

84. (S) Sarbashree Ram Chandra Jaiswal, Ram Sewan Shaw and Rupnarain Shaw, Partners, carrying on business under the trade name Messrs. Ram Awatar Rupnarain (for) Sri Ram Sewan Shaw and Sri Rupnarain Shaw, Partners, carrying on business under the trade name Messrs. Ram Awatar Rupnarain, 224/5 Cornwallis Street, Calcutta (b); (S) MK/1880A (for) BDI/1880A (b); 1-5-65 (e).

85. (S) Messrs. Hiralal Khettry, Lalji Khettry and Gopalji Khettry carrying on business under the trade name Messrs. Khettry and Co. (for) Shri Hiralal Kshettry carrying on business under the trade name Messrs Khettry and Co., 89 Beadon Street, Calcutta (a); MK/522A, 25-9-41 (b); 3-5-65 (e).

86. Shri Basdeo Prasad, Proprietor, carrying on business under the trade name Messrs. Ghasiram Basdeo Prasad, 246 Upper Circular Road, Calcutta (a); MK/2743A, 8-2-57 (b); (D) Metal scrap, (A) Copper scrap, brass scrap, zinc scrap (d); 4-5-65 (e).

87. Shri Harcharan Singh Bindra, Proprietor, carrying on business under the trade name Messrs. Bindra Motors, 19 Goabagan Street, Calcutta-6 (a); MK/3611A, 23-8-63 (b); (A) Cars and jeeps (d); 4-5-65 (e).

88. Sm. Hemnalini Mitra, Proprietress, carrying on business under the trade name Messrs. Kamala Tea Co. 220 Vivekananda Road, Calcutta (a); MK/2321A, 9-5-52 (b); (A) Coffee, razor blade, rubber nipple, ink, pencil, flat files, punching and staple machine, bottle gum, covers erasers, pens, provision stores, pins and clips, (D) Stationery, patent medicine, battery (d); 4-5-65 (e).

89. (S) Shri Sasanka Sekhar Bagchi, Shri Himangsu Sekhar Bagchi and Shri Sudhir Kumar Chatterjee carrying on business under the trade name Messrs S. S. Bagchi (for) Sri Sasanka Sekhar Bagchi, Proprietor, carrying on business under the trade name Messrs S. S. Bagchi, 74 Bechu Chatterjee Street, Calcutta (a); MK/919A, 13-10-41 (b); 4-5-65 (e).

90. Shri Anil Kumar Jain carrying on business under the trade name Messrs. Enterprises India, (S 4 Canal Circular Road, Calcutta-4 (for) 15/1C Nirode Behari Mullick Road, Calcutta-6 (a); MK/3438A, 1-6-6: (b); (A) (1) Raw materials Timber, (2) Plant machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Packing cases for sale (e); 4-5-65 (e)

91. (S) Shri Manickchand Haralalka, Proprietor carrying on business under the trade name Messrs Ganapatrai Haralalka and Sons (for) Shri Manickchand Haralalka and Shri Rabi Prakash Haralalka, Partners carrying on business under the trade name Messrs Ganpatrai Haralalka and Sons, (1) Pratap Ghosh Lane, Calcutta (a); MK/1894A, 25-5-50 (b); (A Pilfer-proof caps after the word "Paper" (d); 5-5-65(e)

92. Messrs. Mathura Ram Jaiswal, Rambhujh Ram Jaiswal and Pyarelall Jaiswal, Partners, carrying on business under the trade name Messrs. Mathuraran Rambhujh Ram, 77 Kailash Bose Street, Calcutta (a); MK/1377A, 6-9-47 (b); (A) Old motor vehicles and motor parts (d); 5-5-65 (e).

93. Shri Mohanlal Arora carrying on business under the trade name Messrs. Moonlight Products, 178/2 Ramesh Dutta Street, Calcutta (a); MK/3796A 28-9-64 (b); (S) (1) Raw materials—Refill and caps cellulose nipati sheets and cellulose acelate moulding powder, aeromatic pipe rubber tube, feeders, levers patti, plastic powder, nibs, fountain pen rings, brass clips: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below : Fountain pen, ball point pen for sale (for) (1) Raw materials—Cellulose nitrate sheets, and cellulose acetate moulding powder, aeromatic pipe rubber tube, feeder, levers, patti plastic powder

nibs, fountain pen rings, brass clips. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pen for sale (e); 6-5-65 (e).

94. Messrs. The Scientific and Chemical Products Private Ltd., 226 Bagmari Road, Calcutta (a); MK/3714A, 31-3-64 (b); (A) Stanous chloride, acid jars, glass test tube, burette, conical flask, sodium chloride, rubber corks, hydro metre, n.m. spopus, rubber tubing, hydrochloric acid, polythene jar, sodium hydro-chloride, carbon tetra chloride, amonia chloride dry (d); 7-5-65 (e).

95. Shri Ghesrawan Shaw and Shri Parasram Shaw carrying on business under the trade name Messrs. U.P. Metal Supply Corporation, 123/2 Acharya Profulla Chandra Road, Calcutta-6 (a); MK/3857A, 30-1-65 (b); (A) Scraps of aluminium white metal, tin and black metal (d); 13-5-65 (e).

96. Shri Ananta Kumar Chakraborty, Proprietor, carrying on business under the trade name Messrs. Pravat and Co., 34F Simla Road, Calcutta (a); MK/3888A, 27-3-65 (b); (A) Battons, aluminium linings, casein, tissue paper and plywood (d); 13-5-65 (e).

97. Sarbasri Radha Raman Saha, Kishori Raman and Radheshyam Saha, Partners, carrying on business under the trade name Messrs. Radha Raman Saha and Bros., Golapatty, Malda (a); ML/618A, 25-3-60, (b) (A) Kerosine oil (d); 7-5-65 (e).

98. (S) Shri Thakurmall Sindhi, Proprietor, carrying on business under the trade name Messrs Thakurmall and Company (for) Messrs Kishina Mall Thawermall, Kumardangi, P. O. Raiganj, West Dinajpur (a); ML/545A, 28-2-58 (b); 7-5-65 (e).

99. Shri Bansilal Jhawar and others carrying on business under the trade name Ram Narayan Bansilal, Tantigeria, P. O. and Dist Midnapore (a); MN/641A, 8-7-41 (b); (A) Gunny bags and jute twine (d); 1-5-65 (e).

100. Shri Madhabji Panji Somani carrying on business under the trade name Madhabji Panji Somani, 30 Rly. Market, P. O. Kharagpur, Midnapore. (a); MN/5A, 27-9-41 (b); (A) Provisions and ghee (d); 1-5-65 (e).

101. Sarbasree Bisseswarlal Agarwalla Chandrabali Debi and Hari Kishan Agarwalla, carrying on business under the trade name Bisseswarlal Agarwalla, Beldabazar, P. O. Belda, Midnapore (a) MN/63A, 5-9-61 (b); (A) Jeera and dhuna (d); 6-5-65 (e).

102. Shri Ram Gopal Agarwalla, carrying on business under the trade name Ram Gopal Agarwalla, Nimtola Chawak, Midnapore (a); MN/1664A, 11-4-61 (b); (A) Defective joists, defective angles and defective rounds (d); 6-5-65 (e).

103. Shri Sushil Kumar Nath, Propreitor, carrying on business under the trade name Messrs. Durga Engineering Industries, 113 Netaji Subhas Road, Calcutta (a); MR/2698A, 25-5-63 (b); (A) Tap tools, broomstick, plugs (d); 30-4-65 (e).

104. Shri A. Sinha, Proprietor, carrying on business under the trade name Messrs A. Sinha, 62/1A Netaji Subhas Road, Calcutta (a); MR/2377A, 14-11-56(b); (A) (1) Raw materials; (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Gun metal castings, (ii) Bell metal castings (e); 30-4-65 (e).

105. (S) Messrs. Ram R. Banerjee, Pankaj Basini Devi, Kalipada Alu and Prativa Rani Banerjee carrying on business under the trade name Banerjee and Co. (for) Messrs. Ram R. Banerjee, Sudir Chandra Banerjee, Kalipada Alu and Protiva Rani Banerjee carrying on business under the trade name Banerjee and Co., 5 Ram Sevak Mullick Lane, Calcutta (a), MR/2245A, 15-10-54 (b); 1-5-65 (e).

106. (S) Messrs J. K. Kundu D. K. Kundu and P.K. Kundu carrying on business under the trade name Chandra Kumar Cosaidas Jibon Kristo Kundu (for) Messrs J. K. Kundu, D. K. Kundu and P. K. Kundu carrying on business under the trade name Chandra Kumar Gosaidas Jiban Kristo Kundu, 2 Ram Sevak Mullick Lane, Calcutta (a); MR/1976A, 20-6-51 (b); 3-5-65 (e).

107. Shri Kailash Nath Agarwal, Proprietor, carrying on business under the trade name Messrs. Badridas Kailash Nath, 157 Netaji Subhas Road, Calcutta (a); MR/2645A, 19-4-62 (b); (A) Silver, silicon metal (d); 1-5-65 (e).

108. Shri Dhrubabroto Nandy, Proprietor, carrying on business under the trade name Messrs D. S. Industries, 115 Netaji Subhas Road, Calcutta (a); MR/2743A, 6-6-64 (b); (A) Wire rope, hose pipe, bolts and nuts, screw (d); 3-5-65 (e).

109. Shri Durga Das Sien, Proprietor, carrying on business under the trade name Messrs. Dharmadas Sen, 115 Netaji Subhas Road, Calcutta (a); MR/1217A, 1-5-45 (b); (A) Hoop iron, barbed wire, G-1 wire and steel wire; (D) Oil and other general merchandise as and when required for resale (d); 5-5-65 (e).

110. (S) Messrs. Bansidhar Saraf, Jugal Kishore Saraf and Bhuramal Saraf, Gopichand Saraf and Ghasiram Saraf carrying on business under the trade name Banshidhar Kashiprosad for Messrs Banshidhar Saraf Jugal Kishore Saraf and Bhurmal Saraf, carrying on business under the trade name Banshidhar Kas hiprosad, 180 Mahtama Gandhi Road, Calcutta (a); MR/1438A, 10-3-48 (b); 4-5-65 (e).

111. Messrs. Madan Mohan Bhattacherjee and Pankaj Kumar Chatterjee carrying on business under the trade name Chatterjee and Company, 157 Netaji Subhas Road, Calcutta ; (A) Midnapur-1 (a); MR/234B (for) MR/2734A, (b); 5-5-65 (e).

112. (S) Messrs. Manindra Nath Guin, Hirendra Guin and Samarendra Nath Guin, Partners, carrying on business under the trade name Manindra Nath Guin for Sri Manindra Nath Guin, Proprietor, carrying on business under the trade name Messrs. Manindra Nath Guin, 113A Monohardas Chawk, Calcutta (a); MR/1823A, 2-8-50 (b); 10-5-65 (e).

113. Messrs. Purendu Sekhar Chakraborty, Ardhendu Sekhar Chakraborty and Sudhansu Sekhar Chakraborty, Partners, carrying on business under the trade name S. N. Chakraborty, 74/2 Netaji Subhas Road, Calcutta (a); MR/571A, 15-10-41 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tarpauline, (ii) Tents; (iii) Ground sheet, kit bags (c); 11-5-65 (e).

114. Shri Vasantrai V. Kotecha carrying on business under the trade name N. Vasantrai and Co., 4/2 Old Chinabazar Street, Calcutta (a); RB/1365A, 18-12-62 (b); (A) Monopol soap, zinc chloride, sodium acetate, sezing oil, grease loom oil, sulphate of alumina, pink r. and brown r. colour and gum (d); 7-5-65 (e).

115. Shri Biswanath Ghosh, Proprietor, carrying on business under the trade name Ghose Brother, 14/2 Old Chinabazar Street, Calcutta (a); RB/1491 A 31-8-64 (b); (A) Counting chambers, diagonestic E N T) set, ref light, sylvania sun gun and photo bulb (d); 7-5-65 (e).

116. (S) Messrs. Kishorilal Saroogi, Sawal Ram Poddar, Sankarlal Poddar, Santosh Kumar Saroogi and Mahendra Kumar Saraogi carrying on business under the trade name S. P. Traders (for) Messrs. Pannalal Sarogi Sawalram Poddar, Ramjilal Sarogi and Kishorilal Saroogi carrying on business under the trade name S. P. Traders, 22 Brabourne Road, Calcutta (a); RB/1355A, 16-3-49 (b) (D) Printing, electrical and industrial machinery, mill stores, hardwares, beltings, pins, leather goods, sowing thread, tamarind seed, seed powder, jute products, hosiery goods, dyes and chemicals, marble slabs, (A) Detector pins (wieght lever stopper pins), detector with links, detector levers, detectors, detector sleeves (procelain), sliver stop motion complete, idler roller arms complete, top pressing boss (Retainig roller), conductor support, conductors, roller rubber, detector, lifter (M. S. tee rod), spring wire support, hangers complete, pressing roller complete, wharves, lap guard-friction base (Alu disc), bobbin carrier pins (Driving, spring clips, rivets, bobbin carriers, chains, bobbin rail) back stopper dog, brackets, nylon caps, pulleys, housings, bush clips, lubricators, felt cartridges, pressing, roller rims, supports, rods, scrappers rings, pins, wypers, rollers, axles, lubricating glasses, rubber tubes, tops brass tubes, brass containers, nylon angle, nipples, delivery rollers, feelers, traps, flanges, bosses, roller holders, revelving rubbers, fallers, faller screws, complete, faller-slides complete, safty sleeves, long draft, runner, sprockets, can packers, levers, pitch collars, bush blocks, pawls, m.s. collars, spring rulers, front rollers, tracks, crank print, roller pressing, brich wood, sal wood, belting card cloth, spindles crimping boxes, pin-plug gills, bright sockets, sears complete, temple, elbow tube assembly, oil pipe gss union, penumatic hose, fibre sheet, spindles, steel, hooks, aprons, pot covers, c. s. wire, wheels, knotters, thread guide, rubber, cloth, eyelets, wyper bottom, leather chipkey, carbon steel, hylem sheets, p. v. c. sheet, plunger chamber box, hydrolic press pump, gun metal cap, pressure bar, rubber band, wyper leather, sliver seperater, pressing roller assemby, spool centre, nozzles, thimble, cop boxes, caustic soda, soda ash, bleaching powder, stainless steel (sheets, tubes, rods), studs, washers, nuts, bolts rivets, screws, allen screws, allen keys, springs, roller chain, iron cement, hair belting cotton belting, endless v. belts, round leather belting, lenix belts, ball bearings, brass tubes, rubber rings, electrodes, shafting, grinding wheel, canvas hose, canvas gloves, belt lacing, m. s. wire, galvanised wire, wire nails, pickers, laces, picking band, triggers, leather gloves, lay races, lay blocks, picking arms, swellwood, box back wood, bobbins, bobbin ends, spools, pressing rollers, lagging, shutteles, staves, card pins, gill pins, gill rivets, plaiding cloth, sizing flannel, felt, box end spring, swell sring, flannel sleeves cork-covers, shuttles-catches, shuttle tips, shuttle cover, drag spring, shuttle eye, flyer head eye, flyer leg eye, (N. K.) bobbin carriers, faller bar, wire heald, belt fastner, tamarind seed powder, plywood, trays and boxes, fibre plywood and aluminium sliver cans, rubber pipe, nylon bristle, jute cutting knives, R. and O. chain, sewing machine spares, sewing needles, sewing cones, frocelain pipe, lifter brackers, dead spincke felt bob, clip for felt bob, bobbin rail pin, bobbin rail plate, bobbin rail, bobbin rail boss, oilite bushes, mackolite bushes, mackolite bobbin, cork, ring, heart lever, hearts, m. s. pinions, C. I. pinions, carborundum scythe stones, spares for mackies machine, faller studs, drawing boller, cams, delivery pressing rollers, cotton listing, cir-clip, cir-clip spring and washer, bailing buckles bailing pins, cop spindles tops, plastic bracket, abe rivets, pine wood (d); 11-5-65 (e).

117. Messrs. Sankey Wheels Ltd., 17 Brabourne Road, Calcutta (a) Feeder road, Durgapur (a); (S) RB/116 B (for) RB/1412 A; (b); 10-5-65 (e).

118. Shri Indravadan Kanailal carrying on business under the trade name Messrs. Indravadan Kanailal, 25 Pollock Street, Calcutta (a); RB/471A, 17-5-50 (b); (A) Electrical goods (d); 11-5-65 (e).

119. Shri Murari Mohan Dhar, Proprietor, carrying on business under the trade name Dhar and Co, 33 Canning Street, Calcutta (a); RB/432A, 7-9-45 (b); (A) Parts of flood light projector (Kerosene) (d); 11-5-65 (e).

120. Shri Paresh Chandra Ghose, Proprietor, carrying on business under the trade name Messrs. Paresh Chandra Ghose, 165A Netaji Subhas Road, Calcutta (a); RJ/3067A, 13-12-63 (b); (A) Iron scres, iron nail, m. s. rods, brass fittings steel files, emery cloth paper, sand papers (d); 30-4-65 (e).

121. Messrs. Dudnath Commercial Ltd., 165A Netaji Subhas Road, Calcutta (a); RJ/3132A 8-12-64 (b); (A) Gunny bags, hessian piece (d), 30-4-65 (e).

122. Shri Keshdardeo Jhunjhunwala, Shri Mohanlal Jhunjhunwala, Shri Sajjan Kumar Jhunjhunwala, Partners, carrying on business under the trade name Messrs. Ghanashyamdas Keshardeo, 201B Netaji) Subhas Road, Calcutta, RJ/3001A, 12-8-61 (b); (A) Chemicals (d); 30-4-65 (e).

123. Shri Chatur Bhuj Maloo, Shri Bhimraj Baid, Partners, carrying on business under the trade name Messrs. Bhimraj Matilal, 46 Strand Road, Calcutta. RJ/1505A, 10-2-48 (b); (A) Poppy seed, dates, khata (khair) ropes and strings, account books (d); 1-5-65 (e).

124. Shri Radharaman Nandy, Proprietor, carrying on business under the trade name Messrs. Radha Raman Nandy, 167 Netaji Subhas Road, Calcutta (a); RJ/3121A, 3-8-64 (b); (A) Washing soap (d); 4-5-65 (e).

125. Shri Matilal Kapoor, Shri Sikanderlal Kapoor, Partners, carrying on business under the trade name Messrs. Kapoor Bros., 57 Clive Street, Calcutta (a); RJ/280A, 28-9-41 (b); Indigo stationery (b); (A) Soap, perfumery, barley (d): 4-5-65 (e);

126. Shri Mulchand Sethia, Shri Tolaram Sethia, Shri Hulaschand Bothra, Partners, carrying on business under th trade name Messrs. Premsukhdas Tolaram, 195/1/1 Harrison Road, Calcutta (a); RJ/954A, 23-1-43 (b); (A) Polythene pipes, p. v. c tubes and plastic goods (d); 3-5-65 (e)

127 Shri Chittaranjan Saha Chowdhury, Shri Ratindra Mohan Saha Chowdhury and Shri Atul Chandra Saha Chowdhury, Partners, carrying on business under the trade name Messrs. Radhakanta Bastralaya, 225 Harrison Road, Calcutta, RJ/2709A, 13-8-56 (b), (A) Mosquito curtain (d); 4-5-65 (e)

128 Messrs. R. P. Khanna and Co. (Pvt) Ltd., 15 Pageyapatty Street, Calcutta (a); RJ/2525A, 16-8-54 (b); (D) (1) Raw materials, i.e. Aluminium sheet, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Aluminium tiffin box, trays, (ii) Suit case (e); 6-5-65 (e)

129 (S) Shri Prabal Kumar Dutta Choudhury carrying on business under the trade name Kripalini and sons (for) Kripalini and sons, 81 Cornwallis Street, Calcutta (a); SH/293A, 24-9-41 (b); 3-5-65 (e).

130 Messrs. Rasiklal Mangaldas Shah and S. K. Das Gupta carrying on business under the trade name Swastik Trading Co., (S) 5 Chitpore Bridge Approach, Calcutta (for) 72 Canning Street, Calcutta (a); (A) 237 Chittaranjan Avenue, Calcutta (a) (S) SH/235B (for) AT/3534A (b); 7-5-65 (e).

131. (S) Messrs. Gobind Prasad Somani, Dwarkadas Baldwa, Mathuradas Baldwa, Swarkadas Somani, Durga Debi Somani, and Bhagwandas Somani carrying on business under the trade name Moulding and Engineering Works (for) Messrs. Ramapati Ghoshal, Asok Chatterjee and Bithi Chatterjee carrying on business under the trade name Moulding and Engineering Works, 14/3 Galiff Street, Calcutta (a); SH/2968A, 9-7-60 (b); 10-5-65 (e).

132. Shri Bhuban Mohan Mitra carrying on business under the trade name Mitra Trading Co., 18A Ramdhon Mitra Lane, Calcutta-4 (a); SH/3629A, 27-4-65 (b); (A) Electrical accessories after the item Radio components in the manufacture column (e); (A) Pipe and pipe fittings (d); 10-5-65 (e).

133. Sree Shrikishan Sarda carrying on business under the trade name Maheswary Iron and Steel Supply Co., 6 Raghunandan Lane, Calcutta-6 (a); SH/3608A, 22-3-65 (b); (A) Angles, squares, chequered plates, m. s., rails (d); 11-5-65 (e).

134. (S) Sarbasree Hasmukhraj Mulji Mehta, Ramanlal Mulji Mehta, Dharamchand Mulji Mehta and Dilip Kumar Mulji Mehta, Partners, carrying on business under the trade name Messrs. Advance Auto Agency (for) Hasumukh Mehta, Raman Mehta, Dharmchand Mehta carrying on business under the trade name Advance Auto Agency, 7 Sooterkin Street, Calcutta (a); SL/3367A, 18-3-59 (b); 30-4-65 (e).

135 Messrs. U. N. Dhur and Sons Private Ltd., 15 Bankim Chatterjee Street, Calcutta (a) (a); SL/219B, 16-6-58 (b); (A) First aid box (d); 30-4-65 (e)

136. Shri P. S. Menon carrying on business under the trade name Western Mercentile Co., 18 Ganesh Chandra Avenue, Calcutta (a); SL/3469A, 4-11-59 (b); (A) Radiator and radiator core (d); 15-5-65 (e)

137 (S) Seva Nath Pathak, Birendra Nath Pathak Vasist Yogendra Nath Pathak carrying on business under the trade name Vesco Products Co. (for) Shri Seva Nath Pathak carrying on business under the trade name Vesco Products Co., 19 Ganesh Chandra Avenue, Calcutta (a); SL/ 2514A, 16-12-52 (b); 1-5-65 (e).

138 (S) Bhadra Kumari Kantilal and Hanuman Kumar Chaturbhuj, Partners, carrying on business under the trade name Messrs. Deepak Trading (for) Bhadra Kumari Khantilal carrying on business under the trade name Messrs. Deepak Trading, P-40 Princep Street, Calcutta (a); SL/4121A, 22-2-64 (b); 3-5-65 (e).

139 Sardar Prithipal Singh, Sardar Tarlochan Singh Tejpal Singh, Rup Daman Singh, Ranjit Kumar Arora, Anju Arora, last four Partners being minor represented by their natural guardian, carrying on business under the trade name Messrs. Arora Trading Corporation, 10/1 Princep Street, Calcutta (a), SL/4288A, 18-12-64 (b); (A) Generator and its spare part (d); 5 5-65 (e)

140 (S) Sarbasree Mohan Chand Dey, Nabin Chand Dey, Ratan Chand Dey carrying on business under the trade name Messrs. The India Mill Stores Engineering Co. (for) Shree M C Dey carrying on business under the trade name Messrs. India Mill Stores Engineering Co., 70 Shri Gopal Mullick Lane, Calcutta (a) SL/221B 4-8-56 (b); 5-5-65 (e).

141 Messrs. Gobinda Gopal Sadhukhan, Tarapada Sadhukhan, Nandalal Sadhukhan and Dhanjoy Sadhukhan, Partners, carrying on business under the trade name Kedarnath Panchkari Sadhukhan, Singur Hooghly, (a); SP/19B 2-10-41 (b); (A) Mosquitol (d) 3-5-65 (e).

142. (S) Harry Bros. Prvt. Ltd. (for) Harry Bros. Ltd., (S) 19A Chowringhee Road, Calcutta (for) 18/2 Chowringhee Road, Calcutta (a); TL/1727A 30-8-51 (b); Add. Insectisides and postisides (d), 30-4-65 (e).

143. Sheila Departmental Stores Privt. Ltd 7A Lindsay Street, Calcutta (a); (A) 10 Chowringhee Lane Calcutta-16 (a); (S) TL/217B (for) TL 1353A (b); 30-4-65 (e).

144. Prop. Shri K. L. Kundu carrying on business under the trade name K. L. Kundu, 16 Grant Street, Calcutta (a); TL/2383A, 23-2-61 (b); Add Tapioca flour and starch (d); 3-5-65 (e).

145. (S) Shri Shyam Sundar Bhagat, Saudagar Bhagat and Shri Madan Mohan Bhagat, Partners

carrying on business under the trade name Power Shell Co., (for) Shri Madan Mohan Bhagat, Proprietor, carrying on business under the trade name Power Shell Co., P/126 Deb Lane (C. I. T. Road) Calcutta-14 (a); TL/2749A, 18-10-63 (b); 3-5-65 (c).

146. (S) Partners Sm. Prativa Rani Ghosh, Shri Pradip Kumar Ghosh and Shri Prabir Kumar Ghosh, carrying on business under the trade name Ghosh and Co., (for) Messrs Ghosh and Co., 13 Beliaghata Road, Calcutta (a); TL/2091A, 21-4-56 (b); 4-5-65 (c)

147 Partners Shri Harish Chandra Gogia and Shri Prakash Chandra Gogia, carrying on business under the trade name Hari Co., 3 Chowringhee Road, Calcutta (a); TL/1727A 23-5-52 (b), (A) Projection bulbs and view master reels (d); 3-5-65 (e).

148. (S) Mr. E. S. Ezekiel, Proprietor, carrying on busmess under the trade name Messrs. Modern Radio Service 8, Chowringhee Road, Calcutta (for) Messrs. Modern Radio Service, 10 Kyed Street, Calcutta (a); TL/116B, 29-8-50 (b); 5-5-65 (e).

149. (S) Proprietor, Sm. Shanti Devi Kedia, carrying on business under the trade name Techno Wood Crafts, (for) Shri Radheshyam Rewa and Shri Santi Devi Kedia, carrying on business under the trade name Messrs. Techno Wood Crafts (S) 133 Beliaghata Main Road, Calcutta (for) 27/C Strand Road, Calcutta (a); (S) TL/2933A (for) LR/3006A (b); 5-5-65 (e).

150. (S) Shri Ayodhya Prasad Bajpai, Karta of Hindu undivided family, carrying on business under the trade name Sukhbilas and Sons (for) Proprietor Shri Ramsevak Bajpai, carrying on business under the trade name Sukhbilas and Sons, D-101 New Market, Calcutta (a); TL/457A, 27-9-41 (b); 7-5-65 (e).

151. Partners Shri Baidya Nath Banerjee, Shri Prasanta Kumar Aich, carrying on business under the trade name Steel Co. Agency, 24 Chowringhee Road, Calcutta (a); TL/2603A, 31-8-62 (b); (Add) Toster, electric kettle, electric fan and spare parts thereof, switch plugs, wires (d); 7-5-65 (e).

152. Shri N. Das, Proprietor, carrying on business under the trade name Pioneer Sterotype Co., (S) 64A, Dharmatola Street, Calcutta (for) 6B Creek Row, Calcutta-14 (a); (S) TL/2935A (for) SL/2524A (b), 10-5-65 (e).

153. (S) Harinarayan Mahawar, Shri Kalicharan Mahawar Shri Amitava Ghosh, Partners, carrying on business under the trade name Hind Disel Mart, 107, Dharmotala Street, Calcutta (for) Shri Harinarayan Mahawar, Shri Kali Charan Mahawar, Partners, carrying on business under the trade name Hind Disel Mart, 107, Dharmatolla Street, Calcutta (a); TL/2549A, 6-4-62 (b); 13-5-65 (e).

154. Messrs. Process and Prints (Private) Ltd., (S) 5 Blockman Street, Calcutta (for) 3 Dacres Lane, Calcutta (a); (S) TL/2936 (for) EL/3404A (b); 13-5-65 (e).

155. (S) Mr. Chung Pai Hua, Proprietor, carrying on business under the trade name Anan, (for) Messrs. Chung Pang Nan and Chung Pai Hua, carrying on business under the trade name Anan, 14 Bentinck Street, Calcutta (a); RB/1208A, 24-3-61 (b); 30-4-65(e).

Explanatory notes.—Regarding the amendment made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add" ; (D) means "Delete" ; (S) means "Substitute".

S. K. BOSE, Commissioner.

No 159 C.T. 20th May 1965 - In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. Prasad Rani Roy, carrying on business in the trade name Messrs. Sova Jewellery, 108B, Ashutosh Mukherjee Road, Calcutta, (a); AL/626A, 6-11-57 (b); (1) Raw materials, (2) Plant, machinery, spate parts and accessories, (3) Consumable stores, viz., Borax, charcoal. Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Gold ornaments (c); Silver utensils (d); 4-5-65 (e).

2. Shri Adinath Das, carrying on business under the trade name, Messrs. Adinath Das, 245 Kalighat Road, Calcuttta-26 (a); AL/218A, 18-9-45 (b); Dhuti, Saree, Ready-made garments, shirting, hosiery goods and textile goods (d); 6-5-65 (e)

3. Shri Mugatrai H. Doshi, carrying on business under the trade name Liberty Plastic Works, 14 Amratala Lane, Calcutta (a); AT/3648A, 22-2-60 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Plastic goods (c); Plastic goods (d); 6-5-65 (e).

4. Calcutta Wood Craft Private Ltd., 33 Armenian Street, Calcutta (a); AT/4039A, 24-6-60 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named bellow: (1) Battens,

hook, (2) plank (c); timber, tea chest and packing cases (d); 10-5-65 (e).

5. Messrs. H. K. Banerjee, 18/78 Dover Lane, Calcutta (a); BH/2718A, 31-8-55 (b); Bricks, lime, iron and steel, varnish, glass, paint, pipe, rope, sal and teak, stone chips and gravels, coal-tar, timber, asbestos sheet, art floor, tiles, linseed oil, power driven water pump, mixture machine, vibrator dry cell, torch light, mantle (d); 30-4-65 (e).

6. Shri Jatindra Nath Biswas, carrying on business under the trade name, Messrs. Jatindra Nath Biswas, Gorabazar, Davis Road, Bye Lane, Murshidabad (a); BR/683A, 14-1-61 (b); Soft coke (d); 4-5-65 (e).

7. Shri Parimal Kumar Chandra, carrying on business under the trade name, Messrs. Parimal Kumar Chandra, Jewellers, Puratan Machuabazar Road, Gorabazar, Murshidabad (a); BR/471A, 25-2-57 (b); Raw materials (i.e., Gold and silver), Plant, machinery, spare parts and accessories, consumable stores, i.e., stones, pearls, copper and bronze Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Gold and silver ornaments (c); Gold, silver and gold and silver ornaments (d); 4-5-65 (e).

8. Shri Surat Ali, carrying on business under the trade name, Messrs. New Janata Tobacco Store, 194 Berhampore Main Road, P.O. Khagra, district Murshidabad (a); BR/706A, 28-7-61 (b); Biri leaves and sutaguli (i.e. thread) (d); 1-5-65 (e)

9. Messrs. Brindaban Das, 140/1 Benaras Road, Salkia, Howrah (a); HW/1797A, 6-6-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the ctual process of manufacture of the goods named below : (i) Rice huller parts (c), 10-5-65 (e).

10. Messrs Haridhan Chakraborty, Kalodhan Chakraborty, Kali Kumar Batabyal, Ranu Banerjee and Santilata Ghosh carrying on business under the trade name, Rumraja Engineering Works, Ramcharan Sett Road, Santragachi, Howrah (a); HW/2702A, 31-3-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g., Machine oil and cutting oil Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Pipe fittings and structural machines (c); 10-5-65 (e).

11. Shri Murarilal Bariwala, proprietor, carrying on business under the trade name, Murarilal Bariwala and Co., 402 Upper Chitpur Road, Calcutta (a); JK/3023A, 21-12-53 (b); Jute and jute products, cotton seeds (d); 30-4-65 (e)

12. Messrs Chhaganlal Maganlal, Hili, West Dinajpur (a); ML/298A, 3-1-55 (b); Mill made cloth, spices, mustard oil, cocoanut oil, corrugated tin, handloom cloth, hosiery goods, readymade garments, umbrella, woollen goods, cocoanut oil, mustard oil, jute, biri leaves (d); 6-4-65 (e),

13. Shri Raghu Nath Sahu, carrying on business under the trade name, Raghu Nath Sahu, 86 Chandni Chawk, P.O. Kharagpur, Midnapore, (a) MN/1737A, 28-7-64 (b); Dhoop-stick, groundnut oil cocoanut oil, ghee, soda ash, tea, coriandar seeds cummin seeds, carway seeds, poppy seeds, ajwan catechu, fremgreek seed and dry chillies (d); 4-5-65 (e).

14. Shri L. N. Gupta, proprietor, carrying on business under the tradename, Messrs. Calcutta Marine Corporation, 180 Mahatma Gandhi Road, Calcutta (a); MR/2342A, 21-6-56 (b); Jute goods and shellac, high carbon steel wire, belting, shafts, asbestos, huller screw, mild steel rod, shuttles, cord pins, gillpin, cork sheet, arabic gum and bleaching powder (d); 30-4-65 (e).

15. Shri Dindayal Sureka, Shri Gourishankar Sureka, Shri Mangturam Sureka, Shri Sohanlal Sureka, Shri Nathmal Sureka, Shri Jawala Prosad Sureka, Shri Madanlal Sureka, partners, carrying on business under the trade name, Messrs. Chimneyram Girdharilal, 94 Lower Chitpur Road, Calcutta (a); RJ/591A, 8-10-51 (b); Jute, kirana, gunny bags, jute twine, hessian, cloth, hosiery goods (d); 1-5-65 (e).

16. Shri Onkarmal Khaitan, Shri Sitaram Giraya Shri Ghasiram Loharuka, partners, carrying on business under the trade name, Messrs. Shri Vindya Bashin Hosiery, 7 Sambhu Mullick Lane, Calcutta (a); RJ 2689A, 10-7-56 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, viz., yarn, hosiery than and chain. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Hosiery goods (c); Hosiery than (d); 4-5-65 (e)

17. Shri Rampratap Agarwala, Shri Sitaram Agarwala, partners, carrying on business under the trade name, Messrs. Rampratap Sitaram, 46 Strand Road, Calcutta (a); RJ 1571A, 9-6-48 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) catechu (c); Silver, salt, kirana zinc, cloth, cereals, vegetable, tin canisters, diesel oil, spindle oil and machinery parts for sheating of paddies, catechu trees and logs, motor spare parts, tyres and tubes, pig iron (d); 6-5-65 (e).

18 Messrs Ramgopal Lohia and Satyanarain Makharia, carrying on business under the trade name, India Trading Corporation, 6 Jadulal Mullick Road, Calcutta-6 (a), SH/3189A, 31-8-59 (b); Sugar mill stores (d); 1-5-65 (e).

19. Shri Suraj Devi Damani, carrying on business under the trade name Yarn Trading Agency, 41B Brojodulal Street, Calcutta (a); SH/3367A, 5-7-63 (b); Rayon yarn, rayon tyre cord (d); 4-5-65 (e).

20. Shri Phillip Wu, carrying on business under the trade name Messrs. Hong Kong Carpentry Works, P-39 Mission Row Exention, Calcutta (a); SL/3569A, 25-7-60 (b); (1) Wood and other raw materials, (2) Plant, machinery spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the

actual process of manufacture of goods named below: 1) Furniture and Wooden fixture for sale (c); Furniture, sanitary fittings, painting materials, plaster of Paris (d); 30-4-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 161 C. T.—20th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information .

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasree Banarashilall Kajaria, Kamala Prasad Kajaria and Mangaturam Kajaria, Partners, carrying on business under the trade name Surajmull Ramjidas, 28 Amratala Street, Calcutta (a); 1447A (AT) (Central), 5-5-65 (b).

2. Sarbasree Dinesh Bagaria, Satyanarayan Budhia, Hari Krishna Gupta, Niranjan Lall Goyal, Prabhudayal Agarwal, Gokul Chand Agarwal, Sijan Kumar Bagaria and Subhash Bagaria, Parteners, carrying on business under the trade name Hindusthan Army Supply Syndicate, 1 Rupchand Roy Street, Calcutta (a); 1448A (AT) (Central), 5-5-65 (b).

3. Murlidhar Kajaria and Smt. Tribani Debi Kajaria, partners, carrying on business under the trade name Murildhar Ratanlal, 28 Amratola Street, Calcutta (a); 1449A(AT) (Central), 7-5-65 (b); Cotton yarn and weaving yarn (d);

3A. Shri Chandiram Lilaram, proprietor, carrying on business under the trade name Chandiram Lilaram, 71 Canning Street, Room No. C-25, Calcutta (a); 1451A (AT) (Central), 11-5-65 (b); Elastics, tapes, buttons, needles and snap fasteners (d).

4. Messrs. Punjab National Ice Factory (Pr.) Ltd 6/1 Tiljola Road, Calcutta-46 (a); 930A (BH) (Central 30-4-65 (b).

5. Messrs. Needle Industries (India) Ltd., P-1 Surwardy Avenue, Calcutta-17 (a); 931A (BH) (Central) 4-5-65 (b); Needles, pins and snap fasteners (c).

6. Messrs. Alfazudding Ahmed, Maswood Ahmed, Gulam Kader and Mukhtar Ahmed carrying on business under the trade name East India Leather Corporation, 5 Karim Hussain Lane, Calcutta-17 (a); 932A (BH) (Central), 4-5-65 (b).

7. Shri Kalobaran Ghosh carrying on business under the trade name Siba Tools and Equipment Company, 15 6 Deodar Street, Calcutta-19 (a); 933A (BH) (Central), 5-5-65. (b).

8. Mohamed Jamaluddng carrying on business under the trade name Messrs. Kwality Rubber Products, 12-1 Topsia Road, Calcutta-46 (a); 934A (BH) (Central), 6-5-65 (b); Porefira for use in manufacture of Rubber sole for hawai chappals and spenage rubber sheet (d).

9. Messrs. Crown Tiles Private Ltd., 55 1 Topsia Road, South, Calcutta (a); 935A (BH) (Central), 6-5-65 (b); Marble chips, marble dusts, stone chips and cement for use in the manufacture of tiles and mosaic compound (d).

10. Sharbasri Mohanlal Shah and Prabhudas Ghelani carrying on business under the trade name Messrs. Everest Trading Corporation, 55 Canning Street, Calcutta (a); 1623A (CL) (Central) 30-4-65 (b).

11. Shri Raj Kumar Karnani carrying on business under the trade name Messrs. Karnani Corporation, 161 1 Mahatma Gandhi Road, Calcutta (a); 1624A (CL) (Central), 30-4-65 (b).

12. Shri Prabhu Narain Sinha carrying on business under the trade name Messrs P. N. Sinha and Co., 53 Ezra Street, Calcutta (a); 1625A (CL) (Central), 3-5-65 (b).

13. Shri Abdul Gaffar carrying on business under the trade name A. Gaffar and Co., 149 Lower Chitpur Road, Calcutta (a); 1626A (CL) (Central) 6-5-65 (b); yarn (c).

14. Shri Kalipada Mukherjee Proprietor, carrying on business under the trade name Strand Engineering Corporation, 36 Strand Road 2nd floor, Calcutta (a); 1841A (CR) (Central), 3-5-65 (b)

15. Shri Ratan Chandra Patra carrying on business under the trade name Messrs. Sree Lakshmi Engineering Works, 51 Panchanantala Road, P. O Bally, Howrah (a); 1054A (HW) (Central), 7-5-65 (b).

16. Shri Sasanka Bh. Samanta carrying on business under the trade name Messrs Sasanka Bhushan Samanta, 130 4 Madhusudan Pal Chowdhury Lane, Howrah (a); 1055A (HW) (Central), 7-5-65 (b).

17. Messrs. B. Mondal, N. K. Roy and T. P. Das carrying on business under the trade name M. R. D. Pipe Fittings, 119 1 L. R. Belilious Lane, Howrah (a); 1056A (HW) (Central), 7-5-65 (b).

18. Shri Asraf Misra carrying on business under the trade name Messrs. Heavy Electrical Acessories, 5/2 Kuchil Ghosal Lane, Howrah (a); 1057A (HW) (Central), 7-5-65 (b).

19. Shri Debidutt Murarka and Sm. Ratni Devi Murarka carrying on business under the trade name Murarka Cloth Store, 145 Cotton Street, Calcutta (a); 1184A (JK) (Central), 1-5 65 (b); Ready-made garments (d).

20. Messrs. Shantilal Vakhat Chand Mehta and Monharlal Shah carrying on business under the trade name M. Shantilal and Co., 53/1 Burtalla Street, Calcutta-7 (a); 1185A (JK) (Central), 3-5-65 (b); Precious and semi-precious stones and pearls (c).

21. Shri Sunderlal Agarwal carrying on business under the trade name Shyamlal Sunderlal, 131 Cotton Street (Shop No. 7) Calcutta-7, (a), 1186A (JK)(Central), 3-5-65 (b).

22. Messrs. Satyanarayan Garg and Arjundass Mittal carrying on business under the trade name Satyanarayan Garg and Co., 24 Burtolla Street, Calcutta (a), 1187A (JK) (Central), 4-5-65 (b).

23. Shri Ramnicklal Jethalal Shah carrying on business under the trade name Kamala Presentation House, 131 Cotton Street, Gandhi Katra, Shop No. 14, Calcutta-7 (a); 1189A (JK) (Central), 7-5-65 (b); Bangles, novelty goods and imitation jewelleries (c).

24. Shri Gordhan Das Daga carrying on business under the trade name Gordhandas Daga and Co., 401/7A Upper Chitpur Road, Calcutta (a); 1190A (JK) (Central), 7-5-65 (b).

25. Messrs. Sohanlall Agarwalla, Shewduttrai Agarwalla, Hanuman Prasad Agarwalla, Kundanmal Agarwalla, Brahmdutt Agarwalla carrying on business under the trade name Sohanlall Shewduttrai, Nayabazar, P. O. Siliguri, District Darjeeling, Jalpaiguri (1) (a); 52B (JP) (Central), 5-5-65 (b); Mustard oil, oil cake, pulses, groundnut oil, gur, linseed oil, cocoanut oil, mahua oil, castor oil, rice and khudi (c).

26. Messrs. Kashiram Changia, Mamanchand Dundia, Hanumandas Dundia, Mohanlal Changia and Om Prakash Changia carrying on business under the trade name Om Stores, Nehru Road P. O. Siliguri, District Darjeeling (a); 595A (JP) (Central) 10-5 65 (b), Fountain pen and nibs and pencil (c).

27. Messrs. Trubend Private Ltd., 12B Netaji Subhas Road, Calcutta (a), 1663A (LR) (Central), 1-5-65 (b).

28. Shri Balkrishna Das, Shri Sisir Kumar Mager, Shri Bhagirath Mondal and Shri Satyendra Chandra Chakraborty carrying on business under the trade name Messrs Ashoka Enterprise, 61 Rabindra Sarani, Calcutta (a), 1282A (MK) (Central), 30-4-65 (b); Straw board and paper board (c).

29. Shri Sukesh Kumar Paul carrying on business under the trade name Messrs. Ever Green Timber Co., 102 Masjidbari Street Calcutta (a); 1283A (MK) (Central), 1-5-65 (b); Timber and log (c).

30. Shri Harilal Patel and Shri Parbat Visram Patel carrying on business under the trade name Messrs. Shree Sankar Saw Mills, 17 H 24 Canal West Road Calcutta (a); 1284 A (MK) (Central), 6-5-65 (b); Timber for the manufacture of packing boxes,, planks (d).

31. Sarbasree Dhan Raj Kumar Jain, Sumer Chand Jain, Nemai Chand Jain, Mahavir Prasad Jain, Khajanchi Baboo Jain, Padam Kumar Jain, Deo Kumar Jain, Padam Kumar Jain, Babu Ram Jain, Mahabir Prasad, Keshari Prasad, Om Prakash Jain, Batto Lal Jain, Sumat Kumar Jain, Jagdish Prasad, Mahabir Prasad Jain, Ram waroop, carrying on business under the trade name Messrs. Barjatya Iron Stores, 19/1A Vidya Sagar Street, Calcutta (a); 1285A (MK)(Central), 6-5-65 (b).

32. Shri Dharamraj Upadhyaya carrying on business under the trade name Girja Pan Store, Sankararah, P. O. Tamluk, District Midnapore (a); 520A (MN) (Central), 5-5-65 (b).

33. Shri Haladhar Prasad Gupta carrying on business under the trade name Bihar Pan Store, Sankararah, P. O. Tamluk, District Midnapore (a); 521A (MN) (Central), 5-5-65 (b).

34. Shri Chhabildas Sheth, Proprietor, carrying on business under the trade name Messrs. Shanti Accessories, 113 Netaji Subhas Road, Calcutta (a), 1058A (MR) (Central), 30-4 65 (b).

35. Shri Shreekishan Mundhara, Proprietor, carrying on business under the trade name Messrs. Lakshmi Stores, 202 Mahatma Gandhi Road, Calcutta (a) 1059A (MR) (Central), 30-4-65 (b); Compressed asbestos fibre and jointings (c).

36. Shri H. D. Motiwala, Proprietor, carrying on business under the trade name Messrs. H. D. Motiwala 32 Jamunalal Bazaz Street, Calcutta (a); 1060A, (MR) (Central) 3-5-65 (b); Glass beads and nylon beads (c).

37. Shri Sudhansu Kumar Mukherjee, Proprietor carrying on business under the trade name Messrs. Marine Stores Syndicate, 42 Strand Road, Calcutta(a), 1061A (MR) (Central), 6-5-65 (b).

38. Shri Inder Pal Singh carrying on business under the trade name Sardar Auto Industries, 16 Mangoe Lane, Calcutta (a); 1214A (RB) (Central) 10-5-65 (b); Motor parts (c).

39. Shri Kewal Krishan Agarwal carrying on business under the trade name Punjab Mill Stores, 37 Beplabi Rashbehari Bose Road, Calcutta (a), 1215A (RB) (Central), 11-5-65 (b); Ball bearings (c).

40. Shri Chitta Ranjan Saha carrying on business under the trade name Tripti Biscuit and Lozenge Co., 156/157 Ahiritolla Street, Calcutta-5 (a); 1229A (SH) (Central), 30-4-65 (b); Raw materials for use in the manufacture of bread and biscuits (d).

41. Shri Birendra Mohan Mazumdar carrying on business under the trade name B. M. Mazumdar and Co., 86/C Aravinda Sarani, Calcutta-5 (a); 1230A (SH) (Central), 30-4-65 (b); tea chest shooks, battens, aluminium and paper linings, nails (c).

42. Shri Raj Mohan Goswami carrying on business under the trade name Goswami and Co , 31 Durga Charan Mukherjee Street, Calcutta-3 (a); 1231A (SH) (Central), 5-5-65 (b); ballast, stone chips (c).

43. Shri Radheshyam Agarwalla carrying on siness under the trade name Bharat Laminating rporation, 3 Cossipore Road, Calcutta-2 (a); 32A (SH) (Central), 7-5-65 (b); Raw aterials, plant, machinery, spare parts and accessories r use in the manufacture of laminated bags (d).

44. Shri Atmaram Kejriwal carrying on business der the trade name Bells General Industries, 39/3 mal West Road, Calcutta-4 (a); 1233A (SH) (Central), 5-65 (b); Raw materials, plant, machinery, spare rts and accessories for use in the manufacture of ght steel rods, welding rods, packing box (d).

45. Shri Subal Chandra Shaw carrying on business der the trade name L. K. Shaw Industries, 11 andal Street, Calcutta-5 (a); 1234A (SH) (Central), 5-65 (b); Nuts, bolts (c); Raw materials, plant, achinery, spare parts and accessories for use in the anufacture of air director, automatic cut off valve, air tterfly valve (d).

46. Shri Murari Bhattacherjee carrying on business der the trade name Neera Chemical Industries, 2A Natherbagan Street, Calcutta-5 (a); 1235A (SH) entral), 13-5-65 (b), Raw materials for use in the anufacture of snow, powder, nail polish, kum kum, ta glycerine soap (d).

47. Sarbasree Delarrai Liladhar Kamani, Shashi-nt Natvarlal Gandhi carrying on business under the ade name Messrs. Kamani and Gandhi, 10 1 Princep reet Calcutta (a); 1749A (SL) (Central), 3-5-65 (b); nto parts and accessories tools (c).

48. Sarbasree Ramanlal Vrijvallabhadas Mash-wala, Shama Ramanlal Mashurwalla, Navnit Raman-l Mashruwala, Ashok Ramanlal Mashruwala, Dipak amanlal Mashruwala carrying on business under the ade name Messrs. Moolchand Jeykishandas and Co., 1 Scott Lane, Calcutta (a); 1750A (SL) (Central), 5-65 (b); Dyestuffs (c).

49. Messrs. Bmapani Parta, Narendra Nath Patra nd Rampada Patra, Partners carrying on business der the trade name Chandi Charan Patra & Sons, ambagh, Hooghly (a); 314A (SP) (Central) 3-5 65); Oil cake (c).

50. Messrs. Kanjee Karson Patel, Bhanji Ladha tel, Devji Walji Patel and Ramji Samji Patel, Part-rs, carrying on business under the trade name Patel mber Trading Co., G. T. Road, Chowmatha, Baid-bati, Hooghly (a); 315A (SP) (Central), 5-5-65 (b);) Raw materials, e.g., sized timber. Provided that all ods for which exemption from payment of sales x is claimed are intended for use in the actual process manufacture of the goods named below : (i) doors,) windows, (iii) wooden furniture, timber (d).

51. Messrs. The Sturday Club Limited carrying on siness under the trade name The Saturday Club mited, 7 Wood Street, Calcutta (a); 986A (TL) entral), 7-5-65 (b); Wine (c).

52. Sarbasri Upendra Nath Naskar, Surajit Nasker, obodh Chandra Bhadra, Partners, carrying on business der the trade name Hind Batteries, P11 C. I. T. oad, Scheme No. LV, Calcutta-14 (a); 987A (TL) entral), 13-5-65 (b); Raw materials for the purpose of anufacturing storage battery (d).

S. K. BOSE, Commissioner.

No. 162 C.T.—20th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Shri Prakriti Nath Bhattacharjee and Shri Kali Mohan Chatterjee carrying on business under the trade name Messrs. Shalimar Tools and Allied Products (for) Shri Prakriti Nath Bhattacharjee carrying on business under the trade name Messrs. Shalimar Tools and Allied Products, 1 Chetla Central Road, Calcutta-27 (a); 387A (AL) (Central), 15 9-64 (b), 1-5-65 (h).

2. Shri C. L. Gupta and Shri Adarsh Kumar Gupta carrying on business under the trade name Messrs. Associated Chemical Industries, (S) 50/A Harish Mukherjee Road, Calcutta 25 (for) 50/1B Harish Mukherjee Road, Calcutta (a), 160A (AL) (Central), 31-1-58 (b); 7-5-65 (h).

3. (S) Messrs. Surya Kant Mehta, Nanalal Mehta, Gordhandas Mehta and Jayantilal Mehta carrying on business under the trade name L. Nanelal Bros. (for) Messrs. Nanelal Mehta, Gordhandas Mehta and Jayantilal Mehta carrying on business under the trade name L. Nanalal Bros., 10, 1½ Portuguese Church Street, Calcutta (a); 332A (AT) (Central), 28-6-57 (b); 1-5-65 (h).

4. Sarbasree Badridas Chowdhury, Debidutt Chowdhury, Binandilal Chowdhury and Keshardeo Chowdhury, Partners, carrying on business under the trade name Shree Vishwakarma Industries, 192 Jamunalal Bazaz Street, Calcutta (a); 84A (AT) (Central), 1-7-57 (b); (A) Plant and machinery, viz., spare parts and accessories, band saw blade machine bucket machine and bolts and washer machine for manufacture of band, buckets, bolts and washers (d); 4-5-65 (h).

5. (S) Shri Janerbhai Patel, Shri Vithalbhai Patel Shri Chandra Kant Patel, Shri Rajnikant Patel, Shri Kantibhai Patel, Partners, carrying on business under the trade name Javerbhai Beharilal & Co. (for) Shri Janubhai Patel, Shri Vithalbhai Patel, Shri Chandrakant Patel, Shri Raojikant Patel, Shri Kantibhai Patel, Partners, carrying on business under the trade name Javerbhai Beharilal & Co., 24/25 Rupchand Roy Street, Calcutta (a); 26B (AT) (Central), 8-7-57 (b); 5-5-65 (h).

6. Messrs. Vithaldas Sewlal Gandhi, Dhirajlal Vithaldas Gandhi and Mohanlal Vithaldas Gandhi carrying on business under the trade name H. Vithaldas Gandhi, 1 Mullick Street, Calcutta (a); 329A (AT) (Central), 28-6-57 (b); (A) Copper Sulphate (c); 6-5-65 (h).

7. (S) Sarbasree Prabhudayal Mahawar, Ramanand Mahawar, Madanlal Mahawar, Bhagirathmal Mahawar, Jagdish Prasad Mahawar, Badri Prasad Mahawar and Sitaram Mahawar, Partners, carrying on business under the trade name Dalchand Prabhudayal (for) Sarbasree Prabhudayal Mahawar, Ramanand Mahawar, Madanlal Mahawar and Jagadish Prasad Mahawar, Partners, carrying on business under the trade name Dalchand Prabhudayal, 3 Amratala Street, Calcutta (a); 15A (AT) (Central), 12-6-57 (b), 6-5-65 (h).

8. Shri Vashudev Govindram Talraja carrying on business under the trade name Kamalesh Plastics, 71 Canning Street, Calcutta (a); 1199A (AT) (Central), 30-8-61 (b); (A) Plastic and Polythene articles (c); 6-5-65 (h).

9. (S) Messrs. Howrah Flour Mills Ltd. (for) Messrs. Howrah Flour Mills Private Ltd., 21 Rupchand Roy Street, Calcutta, Bonbehari Bose Road, Howrah (a); (S) 1450A (AT) (Central) (for) 45B (AT) (Central), (b); 7-5-65 (h).

10. Shri Jaggoo Singh, Shri Rameshwar Singh, Partners, carrying on business under the trade name Ajanta Confectionery and Rrestaurant, (S) 60 Canning Street, (for) 11 Esplanade East, Calcutta, Calcutta-1 (a); (S) 107B (AT) (Central) (for) 57B (EL) (Central), (b); 10-5-65 (h).

11. Messrs. Kayeee Industries Ltd., (S) 2 Woodburn Court, 10/1 Elgin Road, Calcutta-20 (for) Ganesh Chandra Avenue, Calcutta (a); (S) 928A (BH) (Central) (for) 740A (SL) (Central), (b); 30-4-65 (h).

12 (S) Messrs. Metal Alloy Co. Pvt. Ltd. (for) Messrs. Metal Alloy Co. Ltd., (S) 6/2 Rammoy Road, Calcutta-25 (for) 6 Church Lane, Calcutta (a); (S) 929A (BH) (Central) (for) 160A (SL) (Central) (b); 30-4-65 (h).

13. (S) Sarbasri Amal Kumar Mazumdar, Bimal Kumar Mazumdar, Krishna Chandra Mazumdar, Prabir Kumar Mazumdar and Partha Kumar Mazumdar (minor), carrying on business under the trade name Messrs. Bengal Motor Accessories Co. (for) Messrs. Bengal Motor Accessories Co., 111/1 Hazra Road, Calcutta (a); 66B (BH) (Central), 10-3-59 (b); 30-4-65 (h).

14. (S) Shri Lalit Kumar Chunilal Bhimani, Shri Diresh Chandra Harilal Sheth and Shri Kashiram Hansraj Choksi, carrying on business under the trade name Eastern Pharma Products, (for) Shri Lalit Kumar Chunilal Bhimani, Shri Shiv Kumar Purushottam Rothod and Shri Dinesh Chandra Harilal Sheth carrying on business under the trade name Eastern Pharma Products, 441A (BH) (Central), 29-8-59 (b); 30-4-65 (h).

15. Messrs. National Tyre & Rubber Co. of India Ltd., (S) 56D Free School Street, Calcutta (for) 2 Rowland Row, 9 Calcutta (a); 237A (BH) (Central)) 6-8-57 (b); 3-5-65 (h).

16. Messrs. Guest, Keen, Williams Ltd., 41 Chowringhee Road, Calcutta (a); 117B (BH) (Central) 21-6-57 (b); Insert steel ingots rerolling bars and bright bars after the words 'Electrical component parts' (d) 6-5-65 (h).

17. Shri Arun Ghosh carrying on business under the trade name Messrs. Caxton & Co., (S) 1B Ashutosh Mukherjee Road, Calcutta-20 (for) 10 British India Street, Calcutta (a); (S) 122B (BH) (Central) (for) 115B (SL) (Central) (b); 1-5-65 (h).

18. Shri Gobinda Chandra Dutta carrying on business under the trade name Messrs. Gobinda Chandra Dutta, Jiagunge, Murshidabad (a); 35A (BR) (Central) 20-7-57 (b); (A) Dhuri (c); 5-5-65 (h).

19. Messrs. Charu Chandra Saha and Hom Chandra Saha carrying on business under the trade name Khudiram Saha and Charu Chandra Saha, Dhuhan Murshidabad, 40A (BR) (Central), 27-7-56 (a); (A) Cement (c); 5-5-65 (h).

20. (S) Sriram Agarwalla, Chandanmal Agarwalla Maniram Agarwalla and Ghanshyamdas Agarwalla carrying on business under the trade name Messrs. Sreeram Chandanmal (for) Sriram Agarwalla, Chandanmal Agarwalla, Mamonchand Agarwalla and Monram Agarwalla carrying on business under the trade name Messrs. Sreeram Chandanmal, (S) P.O. Siliguri, Dt. Darjeeling (for) P.O. Ramjhora, Dt. Jalpaiguri Jalpaiguri (1), Calcutta (1), (D) P.O. Siliguri, Dt. Darjeeling (1) (a), 22B (JP) (Central), 20-7-57 (b) 20-4-65 (h).

21. Messrs. Inder Singh Gupta, Krishna Kumar Gupta, Niranjan Singh Gupta and Chiranjilal Gupta carrying on business under the trade name Messrs. Hazara Singh Indra Singh, (S) Khalpara, P.O. Siliguri, Dt. Darjeeling (for) Ukilpara, P.O. and Dt. Jalpaiguri; Calcutta(1)(a), 5B (JP) (Central), 8-7-57 (b); 5-5-65 (h)

22. (S) Shri Hanuman Prasad Agarwalla, Karta, carrying on business under the trade name Messrs Rambilash Hanuman Prasad (for) Sarbasree Hanuman Prasad Agarwalla and Radheshyam Agarwalla, Partners, carrying on business under the trade name Messrs Rambilash Narayan Prasad, P.O. and Dt. Jalpaiguri (a); 165A (JP) (Central), 8-8-57 (b); 1-5-65 (h).

23. Messrs. Dilsukhari Garodia, Dungarmal Garodia carrying on business under the trade name Dungarmal Brijmohan, P.O. Siliguri, Dt. Darjeeling (a); 281A (JP) (Central), 15-7-57 (b); (D) Mustard oil, groundnut oil, cocoanut oil and ghee (c); 11-5-65 (h).

24. Messrs. J. K. Hosiery Factory (Calcutta) Pvt. Ltd., (S) 18 Rabindra Sarani, Calcutta (for) 7 Council House Street, Calcutta (a); (S) 1622A (CL) (Central) (for) 147A (EL) (Central) (b); 30-4-65 (h).

25. (S) Shri Daddy Noshroff, Mrs. Freny F. Mehta and D. N. Shroff carrying on business under the trade name N. H. Cooper & Co. (for) Messrs. D. N. Shroff carrying on business under the trade name H. N. Cooper & Co., 14 Lower Chitpur Road, Calcutta (a); 852A (CL) (Central), 17-1-59 (b); (D) Spices, hardware, oil (mineral and vegetables), toilet requisites chemicals, minerals (c); 6-5-65 (h).

26. (S) Shri Kanailal Khamrui, Proprietor, carrying on business under the trade name Messrs. Narayan Darpen Bhandar (for) Sarbasri Kanailal Khamrui and Balai Chand Khamrui, carrying on business under the trade name Messrs. Narayan Darpan Bhandar, 150 Old Chinabazar Street, Calcutta (a); 18A (CR) (Central). 10-6-57 (b); 30-4-65 (h).

27. Messrs. Jatasankar Sanghvi, Anil Kumar Sanghvi and Pravin Kumar Sanghvi carrying on business under the trade name Varieties Hardware Stores, 71A Netaji Subhas Road, Calcutta (a); 215A (CR) (Central), 26-6-57 (b); (A) Steamer fittings (c); 30-4-65 (h).

28. Shri Suraj Prokash Sureka, Proprietor, carrying on business under the trade name Messrs. Union Trading Corporation, 36 Strand Road, Calcutta (a); 1743A (CR) (Central), 27-5-64 (b); (A) Machinery parts and lime (c); 30-4-65 (h).

29. International Steel Private Ltd. (S) 56 Netaji Subhas Road, Calcutta (for) 91 Netaji Subhas Road, Calcutta (a); 91B (CR) (Central); 25-6-63 (b); 1-5 65 (h).

30. Messrs. Nazarally Badruddin, Huseni Nazarally and Saleh Nazarally carrying on business under the trade name Messrs. Nazarally Badruddin, 32 Jackson Lane, Calcutta (a); 200A (CR) (Central), 23-6-57 (b); (A) Fasteners (c); 1-5-65 (h).

31. (S) Messrs. Kamal Maheswary and Omprakash Maheswary carrying on business under the trade name Messrs. Precision Tools Co. (for) Kamal Maheswary, Proprietor, carrying on business under the trade name Messrs. Precision Tools Co., 38 Strand Road, Calcutta (a), 1768A (CR) (Central), 21-8-64 (b); 1-5-65 (h).

32. Shri Roshanlal Agarwal, Proprietor, carrying on business under the trade name Kanwal Hardware Stores, 40 Netaji Subhas Road, Calcutta (a); 669A (CR) (Central), 17-7-57 (b); (D) Iron, hardware, machinery, brass, copper, ferrous and non-ferrous goods (A) Bolt, nuts and rivets (c); 4-5-65 (h).

33. Sarbasree Amarnath Daing, Harbanslal Daing, Ramlal Daing, Brahm Dev Daing, Chandra Dutt Daing, Bharat Bhusan Daing, Danesh Daing, Rakesh Daing, Partners, carrying on business under the trade name Messrs. Gemco India, 7 British Indian Street, Calcutta (a); 880A (EL) (Central), 5-9-64 (b); (A) Plastic tubings, steering coupling (c); 5-5-65 (h).

34. Messrs. Natwarlal Chowdhury, Bishwanath Chowdhury, Lakhi Prosad Chowdhury and Deoraj Chowdhury carrying on business under the trade name Balaji Chemical Works, 43/1 Dharamtolla Road, Belur Station Road, P.O. Belurmath, Howrah. (A) Calcutta-1 (a); (S) 100B (HW)(Central) (for) 405A (HW) (Central) (b); (S) Raw materials other than declared goods, plant machinery, spare parts and accessories. Consumable stores, e.g., Acids for use in the manufacture of the following goods for sale : Magnesium sulphate, zinc chloride c-oml., ferro-sulphate, sodium sulphate and nickel salts (for) Raw materials, plant machinery, spare parts and accessories. Consumable stores, viz., Acids other than declared goods (d); 11-5-65 (h).

35 (S) Sarbasree Haridas Chakraborty, Bana Behari Chakraborty, Subal Chakrabarty and Sm. Suniti Bala Chakrabaorty carrying on business under the trade name Messrs N Chakraborty & Sons (for) Sarbasree Haridas Chakraborty, Bana Behari Chakraborty, Subal Chakraborty, Partners, carrying on business under the trade name Messrs. N. Chakraborty, Hamiltonganj, P.O. Hamiltonganj, Dist. Jalpaiguri (a); 186A (CB) (Central), 14-9-57 (b); 7-5-65 (h).

36. Messrs. Dinabandhu Tah and Achala Bala Debi carrying on business under the trade name Bishnupada Tah and Son (for) Shri Dinabandhu Tah, Proprietor, carrying on business under the trade name Messrs. Bishnupada Tah and Son, 18 Maharshi Debendra Road, Calcutta (a); 629A (JK) (Central), 2-9-57 (b); 30-4-65 (h).

37 (S) Messrs Krishna Kanta Paul, Mrinal Kanti Paul and Tapan Kumar Paul carrying on business under the trade name Ramkanai Jamini Ranjan Paul (for) Messrs. Krishna Kanta Paul, Jagannath Paul and Prafulla Kumar Paul carrying on business under the trade name Ramkanai Jamini Ranjan Paul, 69 6 Ratan Sarkar Garden Street Cacutta (D) 9 Maharshi Debendra Road, Calcutta 7 (1) (a), (S) 1188A (JK) (Central) (for) 63B (JK) (Central) (b), 4-5-65 (h)

38. Shri R. N Ghosh carrying on business under the trade name United Metals, 2 India Exchange Place, Calcutta (a); 1417A (LR) (Central), 13-3-63 (b); (A) M. s. rounds, galvanised corrugated sheets, flats and joists (c); 30-4-65 (h).

39. (S) Sarbasri Prabhudayal Kanoria, Basudeo Kanoria, Yotindra Nath Goneriwal, Banwarilal Ganeriwal carrying on business under the trade name Messrs. Textile Inland Agencies (for) Sarbasri Prabhudayal Kanoria Basudeo Kanoria Yotindra Nath Ganeriwal, Banwarilal Goneriwal carrying on business under the trade name Messrs Textiles Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); 295A (LR) (Central), 4-7-57 (b); 4-5-65 (h)

40. (S) Shri Raja Ram Shaw Shri Pannalal Shaw, Shri Bahadur Ram Shaw and Shri Ramrup Shaw carrying on business under the trade name Messrs. Rajaram Pannalal & Brothers a manufacturing unit of Messrs Saraswasti Industries, (for) Messrs. Rajaram Pannalal & Bros., 36 Ghosh Lane, Calcutta (a), (S) 246A (MK) (Central), (for) 246 (BDI) (Central), (b); 30-4-65 (h).

41. (S) Sarbashree Rameswar Shaw, Rupnarain Shaw and Ram Chandra Jaiswal, Partners, carrying on business under the trade name Messrs. Ramawater Rupnarain (for) Messrs. Ramawatar Rupnarain, 224/5 Cornwallis Street, Calcutta (a); (S) 101A (MK) (Central) (for) 110A (BDI) (Central) (b); 1-5-65 (h).

42. (S) Shri Hiralal Khettry, Shri Lalji Khettry, Shri Gopalji Khettry carrying on business under the trade name Messrs Khettry & Co. (for) Shri Hiralal Khettry carrying on business under the trade name Messrs Khettry & Co., 89 Beadon Street, Calcutta (a); 456A (MK) (Central), 22-11-57 (b); 3-5-65 (h).

43. Shri Pannalal Khetawat, Shri Brijlal Khetawat and Shri Radheshyam Khetawat carrying on business under the trade name Messrs. Khetawat Enterprises, 6 Jatindra Mohan Avenue, Calcutta, Siliguri (1) (a); 76B (MK) (Central), 18-5-61 (b); (A) Mustard oil after the word vegetabe ghee (c); 6-5-65 (h).

44. (S) Shri Bharat Kumar Jaiswal, Shri Bandi Prosad Shaw and Shri Badri Prosad Jaiswal, Partners, carrying on business under the trade name Messrs Delta Engineering and Foundry Works. (for) Shri Bandi Prosad Shaw and Shri Badri Prosad Jaiswal, partners, carrying on business under the trade name Messrs. Delta Engineering and Foundry Works, 195A Muktaram Basu Street, Calcutta (a); 18A (MK) (Central), 27-5-57 (b); 13-5-65 (h).

45 Sree Bhagawati Prosad Modi, Proprietor, carrying on business under the trade name Messrs Bhagwati Prosad Modi Masaldah Bazar, Koriali Malda (a); 185A (ML) (Central), 26-8-60 (b); (A) Coir String (c); 11-5-65 (h)

46 Shri Nepal Chandra Paul, Proprietor, carrying on business under the trade name Messrs. Calcutta Light Syndicate, 49 Ram Mohan Mullick Lane, Calcutta (a); 1049A (MR) (Central), 23-2-65 (b), (A) Torch light (c); 30-4-65 (h)

47. (S) Messrs Ram R Banerjee, Kaliapda Alu, Pankaj Basmi Debi and Protiva Rani Banerjee, Partners, carrying on business under the trade name Banerjee & Co., (for) Messrs Ram R Banerjee, Sudhir Chandra Banerjee, Kalipada Alu and Protiva Rani Banerjee, carrying on business under the trade name Banerjee & Co. 5 Ram Sevak Mullick Lane, Calcutta (a); 436A (MR) (Central) 5-7-57 (b), 1-5-65 (h).

48 Messrs Madan Mohan Bhattacharjee and Pankaj Kumar Chatterjee, carrying on business under the trade name Chatterjee & Company, 157 Netaji Subhas Road, Calcutta (A) Midnapur (I) (a); (S) 81B (MR) (Central) (for) 124A (MR) (Central) (b); 5-5-65 (h).

49 Messrs Metal Investors Private Ltd., 157 Netaji Subhas Road, Calcutta (a); 1051A (MR) (Central) 26-2-65 (b), (A) Lead Dross, coper oxide (c); 6-5-65 (h)

50 Shri Pardunan Kumar Agarwal, Proprietor carrying on business under the trade name Messrs. Kumar Hardware Stores, 113A, Monohardas Chawk, Calcutta-7 (a); 994A (MR) (Central), 3-10-63 (b); (A) Measuring scales (c), 10-5-65 (h).

51. Messrs. Manindra Nath Guin, Hirendra Nath Guin and Samarendra Nath Guin, Partners, carrying on business under the trade name Manindra Nath Guin (for) Shri Manindra Nath Guin, Proprietor carrying business under the trade name Messrs. Manindra Nath Guin, 113 Monohardas Chawk, Calcutta (a); 54A (MR) Central), 25-6-57 (b); 10-5-65 (h).

52. Messrs Srinivas Golcha and Anand Prakash Golash, carrying on business under the trade name R. Kumar & Co., 33 Canning Street, Calcutta (a); 835A (RB) (Central) 24-5-60 (b); (A) Diagnostic sets (c); 7-5-65 (h)

53 (S) Messrs. Kishorilal Saroogi, Sawalram Poddar, Sankarlal Poddar Santosh Kumar Saroogi and Mohendra Kumar Saroogi, carrying on business under the trade name S. P. Traders (for) Messrs. Pannalal Saroogi, Sawalram Poddar Rojilal Saroogi and Kishorilal Saroogi carrying on business under the trade name S. P. Traders 22 Brabourne Road, Calcutta (a); 1028A (RB) (Central), 1-7-57 (b); (D) Mill stores, bamboos timber, jute, jute textile, betelnuts, electrical goods, electric motors, and sewing threads, Marble slabs (A) Detector Pins (Weight Lever Stopper Pins), Detector with Links, Detector Levers, Detector, Detector Sleeves (Porcelian), Sliver Stop Motion Complete, Idler Roller Arms Complete, Top Pressing Boss (Retaining Roller), Conductor Support, Conductors, Rolers Rubber, Detector Lifter (M. S Tee Rod), Spring Wire Support, Hangers Complete, Pressing Roller Complete, Wharves Lap Guard, Friction Base (Alu. Disc), Bobbin Carrier Pins (Driving) Spring Clips, Rivets, Robbin Carriers, Chains, Bobbin Rail, Rack, Stopper Dog, Brackets, Nylon Caps, Pulleys, Housings, Bush Clips, Lubricators, Felt Cartridges, Pressing Roller Rims, Supports, Rods, Scrappers, Rings, Pins, Wypers, Rollers, Axles, Lubricating Glasses, Rubber Tubes Tops Brass Tubes, Brass Containers, Nylon Angle, Nipples, Delivery Rollers Feelers, Traps, Flanges, Bosses, Roller Holders, Revolving Rubbers, Fallers, Faller Screw Complete, Faller-Slides Complete, Safety Sleeves Long Draft, Runner Sprockets, Can Packers, Levers Pitch Collars, Gush Blocks, Pads, M. S. Colpers, Spring Rollers, Front Rollers, Tracks, Crank Print, Roller Pressing Brich Wood, Sal Wood, Belting, Card Cloth, Spindles, Crimping Boxes, Pin-Flug, Gills Bright Sockets, Spears Complete, Temple, Elbow Tube Assembly, Oil Pipe Gass Union, Penumatic Hose Fibre Sheet, Spindle Steel, Hooks, Aprons, Pot Covers, C. S. Wire, Wheel, Knotters, Thread Guide, Rubber Cloth, Eyelets Wyper Bottom, Leather Chipkey, Carbon Steel, Hylem Sheets, P. V. C. Sheets, Plunger Chamber Box, Hydriclic Press Pump, Gun Metal Cap Pressure Bax, Rubber Band, Wyper Leather, Sliver Separater, Pressing Roller Assembly, Spool Centre, Nozzels Thumble Cop Boxes, Soda Ash, Caustic Soda, Bleaching Powder, Stainless Steel, (Sheet Rube, Rod), Studs Washers, Nuts, Bolts, Rivets, Screws, Allen Screw, Allen Key, Springs, Roller Chain, Iron Cement, Hair Belting, Cotton Belting, Endless V Belts, Round Leather Belting Lenix Belts, Ball Bearing, Brass Tubes, Rubber Rings, Electrodes, Shafting, Grinding Wheel Canvas Hose, Canvas Gloves, Belt Loacing, M. S. Wire, Galvanised Wire, Wire Nail, Pickers, Laces, Picking Band Trimmers, Leather Gloves, Lay Races, Lay Blocks, Picking Arms, Swellowood, Box Back Wood, Bobbins Bobbin Ends, Spools, Pressing Rollers, Lagging, Shuttles Staves, Card Pins, Gill Pins, Gill Rivets, Plaiding Cloth, Siging Flannel, Felt, Box End Spring, Swell Spring, Flannel Sleaves, Cork Covers, Shuttles Catches, Shuttle Tips, Shuttle Cover, Drag Spring, Shuttle Eye, Flyer, Flyer Head Eye, Flyer Leg Eye (N K) Bobbin Carriers, Faller Bar, Wire Heald, Belt, Fastner, Tamarind Seed Powder, Plywood Trays and Boxes, Fibre Plywood and Alluminium-Sliver Cans, Rubber Pipe, Nylon Bristle, Jute Cutting Knives, R & O. Chain, Sewing Machine Spares, Sewing, Needles Sewing Cones, Procelian Pipe, Lifter Brackes, Dead Spidle, Felt Bob, Clip for Felt Bob, Bobbin Rail Pain, Robbin Rail Plate, Robbin Rail, Bobbin Rail Boss, Oilite Bushes, Macholite Bushes, Mackolite Bobbin, Cork Ring, Heart Liver, Hearts, M. S. Pinions, C. I Pinions, Caborundum Scythe Stones, Spares for Mackies Machine, Faller, Studes, Drawing Roller, Cams, Delivery Pressing Rollers, Cotton Listing, Cir-Clip, Cir-clip Spring and Washer, Bailing Bucketles, Bailing Pins, Cop Spindles Tops, Plastic Bracket, Alu Rivets, Pyne Wood (c); 11-5-65 (h).

54. Messrs. Sankey Wheels Ltd., 17 Brabourne ad, Calcutta (a) Feeder Road, Durgapur 1 (a);) 95 B (RB) (Central) (for) 1068A (RB) (Central (b); .5-65 (h).

55. (S) Messrs Gobinda Prasad Somani, Dwarkadas ldwa, Mathuradas Baldwa, Dwarkadas Somani, rgadebi Somani, Bhagwandas Somani carrying on siness under the trade name Moulding and Engineer- g Works (for) Messrs. Ramapati Ghoshal, soke Chatterjee and Bithi Chatterjee carrying on siness under the trade name Moulding & Engineering orks, 14/3 Galif Street, Calcutta (a) ; 751A (SH) entral) 30-8-60 (b); 10-5-65 (h).

56. (S) Sarbasree Hasmukhraj Mulji Mehta, Raman- l Mulji Mehta, Dharamchand Mulji Mehta and Dilip umar Mulji Mehta, carrying on business under the ade name Messrs. Advance Auto Agency (for) Heas- ukh Mehta, Raman Mehta Dharamchand Mehta carry- g on business under the trade name Messrs. Advance uto Agency, 7 Sooterkin Street, Calcutta (a); 959A SL) (Central), 27.5.59 (b); 30-4-65 (h).

57. (S) Seva Nath Pathak, Birendra Nath Pathak, a-husta Yegendra Nath Pathak, carrying on business nder the trade name Vesco Products Co (for) Vesco roducts Co., 19 Ganesh Chandra Avenue, Calcutta (a); 55A (SL) (Central), 14-8-57 (b); 1-5-65 (h).

58. (S) Sm. Bhadra Kumari Kantilal and Shri Hemant umar Chaturbhuj, Partners carrying on business nder the trade name Messrs. Deepak Trading (for) m Bhadra Kumari Kantilal, carrying on business nder the trade name Messrs Deepak Trading, P-40 rincep Street, Calcutta (a); 1553A (SL) (Central), 2-2-64 (b); 3-5-65 (h).

59. (S) Sarbasree Nabi Chand De, Mohan Chand De, Ratan Chand De, carrying on business under the trade ame Messrs. The India Mill Stores Eng Co., (for) Shri . L. Dey, carrying on business under the trade name lessrs India Mill Stores Eng Co., 70 Srigopal Mullick ane, Calcutta (1) (a); 33B (SL) (Central), 25-7-57 (b); .5-65 (h).

60. Messrs. Sheila Departmental Stores Pvt. Ltd., A Lindsey Street Calcutta (a) (A) 10 Chowringhee Lane alcutta-16 (a); (S) 79B (TL) (Central), (for) 474A (TL) Central), (b); 30-4-65 (h).

61. (S) The State Trading Corporation of India Ltd., for) State Trading Corporation of India Private Ltd., 3 Lindsay Street, Calcutta (a); 75B (TL) (Central 22-5-62 (b); 3-5-65 (h).

62. (S) Shri Shyam Sundar Bhagat, Shri Saudagar Bhagat and Shri Madan Mohan Bhagat, Partners, carrying on business under the trade name Power Shell Co., (for) Shri Madan Mohan Bhagat, Proprietor, carrying on business under the trade name Power Shell Co., P/126, Deb Lane, (C.I.T. Road.) Calcutta-14 (a); 853A (TL) (Central), 18-10-63 (b); 3-5-65 (h).

63. (S) Shri Prativa Rani Ghosh, Shri Pradip Kumar Ghosh and Shri Prabir Kumar Ghosh, Partners, carrying on business under the trade name Ghosh & Co., (for) Ghosh & Co., 13 Beliaghata Road, Calcutta (a); 405A (TL) (Central); 9-11-57 (b); 4-5-65 (h).

64. Shri Harish Chandra Gogia, Shri Ratan Prakash Gogia, Partners, carrying on business under the trade name Hari Co., 3 Chowringhee Road, Calcutta (a); 234A (TL) (Central), 12-7-57 (b); (A) View master reels (c); 3-5-65 (h).

65. (S) Shri Hari Narayan Mahawar, Shri Kali Charan Mahawar, Shri Amitava Ghosh, Partners, carrying on business under the trade name Hind Diesel Mart 107 Dharamtolla Street, Calcutta (for) Shri Harinarayan Mahawar, Shri Kali Charan Mahawar, Diesle Mart 107on business under the trade name Hind partners, carrying Dharamtolla Street, Calcutta (a); 745A (TL) (Central), 12-5-52 (b); 13-5-65 (h).

66. Messrs Process & Prints (Private) Ltd. (S) 5 5 Blockman Street, Calcutta (a) for 3 Dacres Lane, Calcutta-1 (a), (S) 988A (TL) (Central), (for) 649A (EL) (Central), 13-5-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended :—

(A) means "Add"; (D) means "Delete", (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 163 C T —20th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Mugatrai H. Doshi, carrying on business under the trade name Liberty Plastic Works, 14 Amratala Lane, Calcutta (a); 1087A (AT) (Central), 12-3-60 (b); Plastic goods, fountain pens, sports goods, buttons (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. The dealer manufactures the following classes of

goods namely : Plastic goods, fountain pens, sports goods (d). 6-5-65 (h).

2. Messrs. Brindaban Das, 110/1 Benaras Road, Salkia, Howrah (a); 299A (HW) (Central), 10-9-57 (b); Machine tools and implements, beltings (d); 11-5-65 (h).

3. Shri Dindayal Sureka, Shri Gourishankar Sureka Shri Madanlal Sureka, Shri Mangturam Sureka, Shri Sohanlal Sureka, Shri Nathmal Sureka and Shri Jawala Prosad Sureka, Partners, carrying on business under the trade name Messrs. Chimniram Girdharilal, 94 Lower Chitpur Road, Calcutta (a); 255A (RJ) (Central), 1-7-57 (b); All kinds of cloths, spices, iron and steel (c); 1-5-65 (h).

4. Shri Onkermal Khaitan, Shri Sitaram Giraya, Shri Ghashiram Loharuka, Partners, carrying on business under the trade name, Messrs Shri Vindya Basini Hosiery, 7 Sambhu Mullick Lane, Calcutta (a); 214A (RJ) (Central), 28-6-57 (b); Hosiery than, yarn, chain table and hosiery goods (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) all kinds of hosiery goods (d); 4-5-65 (h).

5. Shri Rampratap Agarwala, Shri Sitaram Agarwala, Partners, carrying on business under the trade name, Messrs. Rampratap Sitaram, 46 Strand Road, Calcutta (a); 536A (RJ) (Central), 21-7-57 (b) Silver, slat, kirana, zinc, cloth, cereals, vegetable tin consitars, diesel oil, spindle oil and machinery parts for threashing paddies, catachu trees and logs (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable sotres : Provided that all goods fo which exemption from payment of sales taxis claimed are intended for use in the actual process of manufacture of the goods named below : (i) Catachu (d); 6-5-65 (h).

6. Messrs. Ramgopal Lohia and Satyanarain Maklaria carrying on business under the trade name, India Trading Corporation, 6 Jadulal Mullick Road, Calcutta-6 (a); 916A(SH) (Central), 4-8-59 (b); Sugar mill stores (c); 1-5-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

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सत्यमेव जयते

ASADHA 24] THURSDAY, JULY 15, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 165 C.T.—27th May 1965.—In pursuance of the provisions of section 9 of fhe Bengal Finance (Sales Tax) Act. 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information :—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certicate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasree Jatindra Nath Dewan and Muktaram Mondal, partners carrying on business under the trade name Messrs. Dewan and Co., 46/1 Circular Garden Reach Road, Calcutta (a): AL/1079A, 18-5-65 (b); Hair oil, liquid eaudicolongne, tiolet powder, snow, cream, and scent. (d)

2. Shri Amar Chand Shah, carrying on business under the trade name, Bengal Soap Works, Kalitola, P.O. Bolpur, district Birbhum, (a); AS/2591A, 1-5-65 (b); Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :—

Washing soap (c).

3. Shri Gurunam Singh, carrying on business under the trade name Messrs Rajpal & Co., Murgasol, P.O. Asansol, district Burdwan (a); AS/2592A, 4-5-65 (b); Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g., Explosive. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :—

Stone ballast, stone boulders and stone chips (c).

4. Jonab S. M. Rashid, proprietor carrying on business under the trade name, Silpa Kutir, 60 Canning Street, Calcutta (a); AT/4065A, 14-5-65 (b); Handicraft, pictures, electric heater, iron and table lamp (d).

5. Shri Ram Prosad Kajaria, proprietor, carrying on business under the trade name, Ram Prosad Om Prakash, 28 Amratola Street, Calcutta (a); AT/4066A, 17-5-65 (b); Tapioca strach, ajowan, zeera, posta, aniseed, hydro and soda ash (d);

6. Sarbashri Ranajit Kumar Ganguly and Pamendra Mohan Guha, carrying on business under the trade name, Messrs Engineers Guild, 52A Satish Mukherjee Road, Calcutta (a); BH/3797A, 7-5-65 (b); Pipe and pipe fittings,gunge pressure and vaccum type, valves, cocks, rubber goods, synthetic rubber goods plastic, goods, sand gravel manganese dioxide and synthetic resins (d).

7. Shri Pritam Singh Anand, carrying on business under the trade name, Messrs. Well Dress, 26/6 Hindusthan Park, Calcutta (a); BH/3798A, 7-5-65 (b); Cloth and readymade garments (d).

8. Shri Binapani Chanda, carrying on business under the trade name Messrs. Bengal Card Board Core and Containers, 8/60 Fern Road, Ballygunge, Calcutta (a); BH/3799A, 7-5-65 (b); (1) Raw material, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :

Card board cores and containers (d).

9. Shri Arjun Lal Shaw, carrying on business under the trade name, Messrs. Meena Bazar, 44/9A Hazra Road, Calcutta (a); BH/3800A, 7-5-65 (b); Cosmetic powder, scent, ink, tea, snow, cream, cocoanut oil, til oil, ground nut oil, ghee, coffee, jam, jelly, tin. fruits, fruit squahses, fruit juice, pickles, shaving blades, butter, candy, honey, toys oats, flakes, sweets, shoe polish venigar, ayurvedic medicines, spray gun, alta, vermillion, chillies, coriander seeds, aniseed anise sweet fennel, celery fruit, sonth, hing, haitri, jaifal, camphor, dry fruits, cotton wools, sanitary towels, torch light, mustard seeds, cumin seeds, poppy seeds, tejpata, ajawa carway seeds, fountain pen, pencil, ribbons, thermos, heater, eletric, bulbs soda, envelopes, chocolate, cocoa, custard powder, corn flour, barley, glue, sewing machine oil, needles, thread, tooth paste, tooth powder, belt, shaving cream, baby oils, brasso, silvo, buttons, feeding bottles, glass, lipstic, playing cards, bangles, hairdye, dyes, napthalene balls, plastic goods, tooth brush, brushes, rose water, cellopape, elastic tape, cigarette paper (d).

10. Shri Samar Kumar Das, carrying on business under the trade name, Messrs. Samar Das, 24B Theatre Road, Calcutta-16, (a); BH/3801A, 19-5-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, Photographic chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below -

1 Photo.

11. Messrs. Manoharlal Raitani, Gopal Chand, Wasumal, Nandlal, Brijlal, Hothcand, Murlidhar, partners, carrying on business under the trade name Messrs. Manoharlal Raitani & Company, 2nd, Feeder Road, Bankura (a); BK/624A, 1-5-65 (b); Plant, machinery, spare parts, accessories. Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below –

Coal (c).

12. Shri Amulya Kumar Shah, proprietor, carrying on business under the trade name, Messrs. Palam Bhander, Kalchini Station Road, P.O. Kalchini, district Jalpaiguri (a); CB/1028A, 14-5-65 (b); Bread and biscuit (d); (1) Raw materials, (2) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :-

1. Tea, sweets, nonta (c).

13. Shri Durga Mohan Das, proprietor, carrying on business under the trade name, Messrs. Dress Co, Alipurduar Station Road, district Jalpaiguri (a) CB/1029A, 18-5-65 (b); Readymade garments, hosiery goods, woolen goods, rain coat both rubber and plastic handloom cloth (d).

14. Messrs. Vinodray Bhaichand Madhani, Jayantilal Lakhani and Sm. Nirmala Himmatlal Lakhani carrying on business under the trade name Mobil Hardware Stores, 40 Strand Road (Room No. 53) Calcutta (a); CR/3569A, 11-5-65 (b); Bolts and nuts rivets, washer, soldering stick, clamps (d).

15. Messrs. Yusufbhai Abbasbhai, Rababhai Abdu Ali, Abbasbhai Asgar Ali and Zakiuddin Fidahussain carrying on business under the trade name, Honesty Tools Traders, 81 Netaji Subhas Road, Calcutta (a) CR/3570A, 11-5-65 (b); tools, precision tools, pipe and pipe fittings, bearings, blocks, chains, chain pulley block, nuts, belts, washers, rivets, couplings rubber goods, hosepipe, belting, packings, soldering stick hammer, engineering and measuring instruments, belt lacing, drills, belt fastners, clips, shovels, pick axe flexible pipes, wire netting, buckets, hinges, oil can grinding wooden maudles, wheel, brush, vices, punches emery cloth, paper and paste. (d).

16. Shri K. A. Baddni, proprietor, carrying on business under the trade name, Rangoon Trading Corporation, 89 Netaji Subhas Road, Calcutta (a) CR/3571A, 13-5-65 (b); pipe, pipe fittings, socket, belting, shaft, socks, bucket, bolts, nuts, window plates, soda ash, boiler powder, bearing (d).

17. Messrs. Ram Swarth Choudhury, Ramlagan Choudhury and Hari Narain Choudhury, carrying on business under the trade name, Mithila, Picture Place, 123/24 Canning Street, Calcutta (a); CR/3572A 13-5-65 (b); (1) Raw materials, (2) Plant machinery spate parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :

Framed picture (c).

18. Shri Bishwanath Jhunghunwala, carrying on business under the trade name, Asiatic Commercial Agency, 3/1 Bankshall Street, Calcutta (a); EL/3726A, 18-5-65 (b); Bentonite powder, graphite powder, lime stone, lime stone powder, soap stone, soap stone powder, coal dust powder, blacking powder, sands (d).

19. Shri Udai Karan Bagrodia, carrying on business under the trade name, Anil Enterprises, 32/1 Dalhousie Square, South, Calcutta (a); EL/3727A, 19-5-65 (b); Copper strips, ball bearings, gunmetal scrap, black pipe, socket, thermometers, copper rods, copper wire, graphite powder, phember block copper plates, belt lacings pinions, brass tubes, copper scrap (d).

20. Shri Gopal Chandra Matey carrying on business under the trade name Messrs. Amal Chand Industries, Mansinghapur, P.O. Baragachia, Howrah, (a); HW/2995A, 14-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Hand cooker. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) non-ferrous nuts, screw, bolts, rivets, socket and knob (c).

21. Messrs. B. N. Pyne and P. K. Pyne carrying on business under the trade name, Tarakeshwar Trading Co., 7 Makardah Road, Kadamtala Howrah (a); HW/2996A, 14-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil and linseed oil. Provided that all goods for which exemption from payment of salex tax is claimed are intended for use in the actual process of manufacture of the goods named below:

(i) Valves of various type (c).

22. Messrs. B. N. Kundu, B. N. Tripathi, and C. B. Pandey, L. K. Tripathi and M. D. Pandey carrying on business under the trade name Indian Timber Corporation, Talpukur, Andul (Mouri) Howrah (a); HW/2997A, 17-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Engine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sized timbers (c).

23. Messrs. B. N. Kundu, and R. N. Kundu carrying on business under the trade name Annapurna Mistanna Bhandar, 168 A Shibpore Road, Howrah (a); HW/2998A, 17-5-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sweetmeats, tea and saltry foodstuff (c).

24. Shri Joydev Kumar Chatterjee, carrying on business under the trade name, Messrs. Joy Steel and Spring Co., P-75 Benaras Road, Howrah, (a); HW/2999A, 18-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil, coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Steel spring and steel spring washers (c).

25. Shri Birendra Nath Das carrying on business under the trade name Messrs. Arati Engineering Works, 8/1 Belilious Lane, Howrah (a); HW/3000A, 8-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Machine oil and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sockets, tees and elbows (c).

26. Messrs. R. K. Purohit and R. S. Tulsyan carrying on business under the trade name R. K. Metal Stores, 371/372 Belilious Road, Howrah (a); HW/3001A, 18-5-65 (b); Non-ferrous metal rods, sheets and circles, carbon holder and welding accessories (d).

27. Messrs. K. P. Chatterjee and S. K. Banerjee carrying on business under the trade name M. K. Concern, 14 /1 Thakurdas Dutta 2nd Lane, Howrah (a); HW/3002A, 18-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricants and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Shafts, rings, spindle, bush, steel, c.i. Reel, bellsockets and hubs (c).

28. Messrs. B. P. Shaw K. R. Shaw, R. Shaw and R. Shaw carrying on business under the trade name Belur Scrap Iron Supply Co., 101 Girish Ghosh Road, Howrah (a); HW/3003A, 18-5-65 (b); Old and new iron scraps and other non-ferrous scraps (d).

29. Shri Sambhu Nath Banerjee carrying on business under the trade name Messrs. K. D. Banerjee & Co., 10/2 Brindaban Mullick Lane, Howrah (a), HW/3004A, 19-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Hose clamps and ferrous and non-ferrous machinery parts (c).

30. Shri Sheo Shankar Bagaria carrying on business under the trade name Modern Carpentry Works, P-21 Kalakar Street, Calcutta-7 (a), JK/3443A, 17-5-65 (b); Timber, bolts, nuts, screw, nails, m.s. rods, hoop iron for ship repair (d).

31. Shri Sunderlal Agarwal carrying on business under the trade name Shyamlal Sunderlal, 131 Cotton Street (Shop No. 7), Calcutta (a); JK/3444A, 18-5-65 (b); Gunny bags, jute twine and hessian cloth (d).

32. Shri Shankarlal Goyal carrying on business under the trade name Shankarlal Goyal, 9 Narain Prosad Babu Lane, Calcutta (a); JK/3445A, 20-5-65, (b); (1) Raw materials, i.e., Jute twine, jute canvas, and hessian cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal, named below :—

(i) Ropes, canvas, bags and gunny bags for sales (c); Jute twine, jute canvas, hessian cloth, sisal ropes, manila ropes, gunny bags, jute ropes (d).

33. Shri Shyam Sundar Shah carrying on business under the trade name Iswari Madras Restaurant, 21A Canning Street, Calcutta (a); LR/3689A, 10-5-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below:—

(i) Cooked food. (ii) Tea and coffee. (c).

34. Serbasree Mohammed Hussain Kurban Hussain and Hakimaddin Kurban Hussain carrying on business under the trade name, M. H. Industrial Equipments, 21B Canning Street, Calcutta (a); LR 3690A, 11-5-65 (b); (1) Belting, (2) Pipe and pipe fittings, (3) rubber moulded goods and sheets, (4) Asbestos goods, (5) Leather washer, (6) Small tools and precision tools (7) Tubewell fittings and equipments, (8) P. v. c. and alkathyne tubes, (9) Brake linings, (10) Solutions, (11) Lubricating oils and grease, (12) Welding accessories, (13) Steam packing, (14) Abonite goods, (15) Washer (16) Rivets, (17) Screws, (18) Bolts, (19) Nuts (20) Bearings, (21) Packing materials, (22) Leather packings, (23) Leather buckets. (d).

35. Shri Bhola Ram Shaw, Shri Pindi Prasad Shaw, Shri Satya Narayan Shaw, Shri Deep Chand Shaw, Shri Lal Chand Shaw and Shri Prem Chand Shaw carrying on business under the trade name, Messrs. Bholaram Shaw and Bros., 83, Madan Mohan Burman Street, Calcutta-12 (a); MK/3906A, 14-5-65 (b); M. s. flats, high carbon round, m.s. round, spring steel flat and round steel square bar, high carbon flats, round cutting pieces, low carbon round bar, machinery ring, high speed steel square and rounds, die steel round, scrap iron, m.s. sheets, defective steel goods (d).

36. Shri Tarak Nath Singh carrying on business under the trade name Messrs. Bihar Scientific Chemical Works, 226/13 Bagmari Road, Calcutta (a); MK/3907A, 19-5-65 (b); (1) Raw materials, sulphuric acid and sodium nitrate. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
Hydrochloric acid and nitric acid (c).

37. Shri Surajmal Bhandari carrying on business under the trade name Messrs. Surajmal Balchand, 25A Jamunalal Bazaz Street, Calcutta (a); MR/2790A, 14-5-65 (b); Glass powder, lameta, ribbons, brojen powder, jari har, aluminium foil and imitation jari goods (d).

38. Messrs Ram Padarath Singh and Jagennath Singh carrying on business under the trade name Sree Sarada Brick Works, Accra Bagan, P.O. Bartolla, Calcutta-18 (a); PG/3200A, 30-4-65 (b); Consumable stores, e.g., Coal and sand. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks (c).

39. Messrs. Tushar Kumar Basu and Arun Das Gupta carrying on business under the trade name Menferr Works and Company, 4 Sourin Roy Road, Calcutta-34 (a); PG 3201A 30.4.65 (b) (1) Raw materials (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
Wooden base of sewing machine (c).

40. Shri Suraj Narayan Daga carrying on business under the trade name Pure Goods Corporation, 138 Picnic Garden Road, Calcutta-39 (a); PG/3202A 30-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bread (c).

41. Messrs. Debi Prosad Mandal, Chandra Madhab Mandal and Benoy Bhusan Mandal carrying on business under the trade name Deshapran Mistanna Bhandar K.K. Roy Choudhury Road, Sakherbazar, 24-Parganas (a); PG/3203A, 30-4-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sweets and snacks (c).

42. Shri Onkar Nath Dube carrying on business under the trade name Pratap Industries, Akra, Calcutta-18 (a); PG/3204A, 30-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks (c)

43. Messrs. Sushil Kumar Dey, Chittaranjan Dey and Rabindra Nath Dey carrying on business under the trade name Bengal Brass Works, 295 Maharaja Nanda Kumar Road (South), Calcutta-36 (a), PG/3205A, 30-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal machine oil and grinding powder. Provided that all goods for which exemption from payment of sales tax is claimed are intened for use in the actual process of manufacture of the goods named below: Brass goods with or without wooden box (c).

44. Chanani Services Company Private Limited carrying on business under the trade name Chanani Services Company Private Limited, 5A Ramsaran Poddar Lane, Calcutta-53 (a); PG/3206A, 30-4-65 (b); Auto-trucks and their spare parts and accessories, ball bearings nuts, bolts and screws, trolleys, time clocks, copper brass and lead scraps, rubber, wheels, housing tackle blocks, valves for cycle tubes (d).

45. Shri Mukta Lal Shaw carrying on business under the trade name Mukta Lal Shaw, Canning Town, 24-Parganas, (a); PG/3207A, 30-4-65 (b); Timber (d).

46. Messrs. Vijay Kumar Sarogi, Shanti Devi Shah and Gouri Shankar Shah carrying on business under the trade name Swastik Industries, 74/1A Golf Club Road, Tollygunge, Calcutta-33 (a) PG/3208A, 30-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., coal, firewood, lubricating oil, lead, aluminium and borax. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
Brass rods, brass nuts, brass screws., brass washers, brass bush, Brass rivets and brass electrical components (c). Brass nuts, brass screws, brass bush and brass rivets (d).

2. Sarbasree Eric Stanley De Silva, Rodney Drew Varona, Robert Osmond De Silva, Partners, ...ing on business under the trade name De Silva ...rona Automobiles, 91 Ripon Street, Calcutta-16, TL/2938A, 14-5-65 (b); Aubomobiles parts and ...ssories (d).

63. Shri C. J. Pereira, Proprietor, carrying on ...siness under the trade name 'Superb Diet & Co.', ...Taltola Lane, Calcutta (a); TL/2939A, 17-5-65 (b); Raw materials, (2) Plant, machinery, spare parts ...d accessories, (3) Consumable stores, e.g., fire wood. ...vided that all goods for which exemption from pay...nt of sales tax is claimed are inended for use in the ...al process of manufacture of the goods named below: Bread (c).

64. Sarbasree Ganesh Paul, Radha Raman Chandra, ...ners, carrying on business under the trade name, ...ano Engineering Works, 11A Puran Chand Nahar ...ue, Calcutta-13 (a); TL/2940A, 18-5-65 (b); Raw materials, (2) Plant, machinery, spare parts ...accessories, (3) Consumable stores, e.g., lubri...ng oil. Provided that all goods for which exemp...from payment of sales tax is claimed are intended ...se in the actual process of manufacture of the goods ...ed below : (i) Oil dash pot, monorail chasis, frame ...lines, aluminium tray (c)

65. Sarbasree Jamna Prosad Shaw, Ram Narain ...w, Satya Naram Shaw, Dayaram Shaw, Partners, ...ing on business under the trade name 'Hind ...tric Stores', 2 Rafi Ahmed Kidwai Road, Calcutta TL/2941A, 18-5-65 (b); super emamel insulating, ...rials, C. T. S. wires, cables, electric lamps and ...rs, electric fans, (d).

Shri Radheshyam Pal, Proprietor, carrying ...usiness under the trade name New Mithai Ghar, ... Dr. Sundari Mohan Avenue, Calcutta (a); ...L/2942A, 19-5-65 (b); (1) Raw materials, (2) ...nsumable stores, e.g., Coal. Provided that all goods ...r which exemption from payment of sales tax is ...s claimed are intended for use in the actual process ...manufacture of the goods named below:

Sweetmeat and salted cooked food (c).

S. K. BOSE, Commissioner.

No.166 C.T.—27th May 1965.—In pursuance of the ...ovisions of section 9 of the Bengal Finance (Sales Tax) ...t, 1941 (Bengal Act VI of 1941), the following names ...d addresses of registered dealers whose registrations ...der the Act were amended with effect from the date ...ted against each of them and in respect of the parti...lars appearing in the different items in the manner ...licated against such particulars are published for ...neral information:—

...otes: —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Sarbasree Tinkori Paul, Netai Chandra Dey, Jatindra Nath Dey, Surendra Nath Dey, Sm. Charu Bala Dasi and Pran Chandra Dey carrying on business under the trade name Messrs. Rashik Chandra Dey and Rakhal Das Paul, 18/2 Orphangunj Market, Calcutta-23 (a); AL/48A, 21-9-41 (b); (A) Barley, colour, starch, dhuna, hing, amla, catechu, chirata, ginger, garlic and tea (d); 14-5-65 (e).

2. Messrs. Mines and Industries Limited, 91/B Harish Mukherjee Road, Calcutta (a); AL/80B, 10-7-62 (b); A) Napthanates, stearate, iodide, oxides, glue flake, resin, tallow, charcoal, lime, lme stone (d); 15-5-65 (e).

3. (S) Shri Kartic Chandra Das carrying on business under the trade name Messrs. Sheet Metal and Allied Products for Messrs. Steel Metal and Allied Products, 100/D Circular Garden Reach Road, Calcutta (a); AL/696A, 23-4-59 (b); 15-5-65 (e).

4. Shri M. C. Khanna carrying on business under the trade name Khanna Commercial Corporation (P) Ltd., P.O. Samdi, District Burdwan (a); AS/1293A, 22-3-50 (b); (A) Consumable stores, viz., explosive (c); 30-4-65 (e)

5. (S) Messrs Jugal Kishore Ram, Shri Kissan Ram and Satyanarayan Prosad carrying on business under the trade name Gopiram Gudiram for Messrs. Jugal Kishore Ram, Nand Kishore Ram and Sri Kissan Ram carrying on business under the trade name Gopiram Gudiram, P.O Rampurhat, Dist. Birbhum (a), AS/313A, 7-10-41 (b); 4-5-65 (c).

6. (S) Messrs. Laishnab Charan Mandal, Guru Charan Mandal, Radha Charan Mandal, Bishnu Charan Mandal, Shyam Charan Mandal, Apurba Charan Mandal, Aditya Charan Mandal, Ambujaksha Mandal, Bankim Charan Mandal, Jagannath Ch. Mandal, Srish Charan Mandal, Nimai Charan Mandal and Atul Charan Mandal carrying on business under the trade name Mandal Bros. for Messrs. Nanigopal Mandal, Baishnab Charan Mondal, Guru Charan Mandal, Benukar Mandal, Radha Charan Mandal, Bishnu Charan Mandal, Shyam Charan Mandal, Apurba Charan Mandal, Aditya Charan Mandal, Ambujaksha Mandal, Bankim Charan Mandal, Jagannath Ch. Mandal, Srish Charan Mandal Partners, carrying on business under the trade name Mandal Bros., Suri, District Birbhum (a); AS/2228A, 28-8-61 (b); 4-5-65 (c)

7. (S) Shri Biswanath Ganeriwala carrying on business under the trade name Bajranglal Biswanath for Messers. Bajranglal Ganeriwala and Biswanath Ganeriwalla carrying on business under the trade name Messrs Bajranglal Biswanath, Tilok Road, Raniganj, District Birbhum (a); AS/136B, 29-7-57 (b); 5-5-65(e).

8. Messrs Gouranga Sundar Karmakar, Nityananda Karmakar, Modon Mohan Karmakar, Banshidhar Karmakar, Kanailal Karmakar, Mohimaranjan Karmakar, Subodh Chandra Karmakar, Probodh Chandra Karmakar carrying on business under the trade name Variety Stores, Durgapur, District Burdwan (a); AS/2066A, 7-3-60 (b); (A) Dehydrated Vegetables (d); 6-5-65 (e).

47. Shri Purusottam Sharma carrying on business under the trade name Messrs. S. P. Sharma, Main Road, Jhalda, Post Jhalda, district Purulia (a); 470A, 14-5-65 (b); Electric equipments, motors, pumps, fans, starters, belts, lamps, radio, radio parts, motor battery(d).

48. Shri Devi Prasad Fogla carrying on business under the trade name, Messrs. Bharat Cycle Stores, Main Road, Purulia, post and district Purulia (a); PR/471A, 14-5-65 (b); Cycle, cycle parts, tyres and tubes, petromax, stove, petromax parts and stove parts (d).

49. Shri Bhim Chandra Mondal carrying on business under the trade name, Mondal Brothers, P-47 Rabindra Sarani, Calcutta (a); RB/1547A, 14-5-65 (b); Musical instruments and accessories thereof, gramophones records, accessories of gramophones, radio and radio parts (d).

50. Shri Kalipada Mal carrying on business under the trade name Hindusthan Motor Stores, 178/2B Acharyya Prafulla Chandra Road, Calcutta-4 (a); SH/3641A 14-5-65 (b); Motor parts (d).

51. Sarbasree Nagindra Mahadev Mahato, Rajani Kant Hiralal Bakshi, Vasantlal Prabhudas Parekh carrying on business under the trade name Messsrs. Vanguard Cycle Co., 79 Bentinck Street, Calcutta (a); SL/4381A, 10-5-65 (b); Cycle parts and accessories (d).

52. Sarbasree Dhirendra Nath Ghosh, Sibendu Das Gupta, Nripendra Nath Ghosh carrying on business under the trade name Messrs. Enrudh Engineering Co., 157B Dharamtole Street, Calcutta (a); SL/4382A, 11-5-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Conveyor roller, edler, screw conveyor, steel conveyor, snub pulley, tail pulley, head pulley, craw, spare parts for machinery required for manufacture of electric transformers (c); Bolts nuts, washers, ferrous and non ferrous rods, angles, flats, channels, pipes, pipe fittings, shaftings, ball bearing, carclip, grease, paint grease, nipple, carbon steel rod, high speed steel stainless steel rod, cast iron moulding (d).

53. Sarbasree Madhusudan Kumar, Jogananda Kumar, Sanatan Kumar, Kartick Chandra Kumar, Ganesh Chandra Kumar, Shyam Sunder Kumar carrying on bsiness under the trade name, Messrs Kumar Engineering Co., 69A Serpentine Lane, Calcutta (a); SL/4384A, 19-5-65 (b); Raw materials, machinery, spare parts and accessories. Consumable stores, and welding gas and electricity, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Transformer and parts thereof, parts of store crashing machine parts (c).

54. Sm. Mira Boral, Sm. Puspa Boral, Shib Chandra Boral, Fatick Chandra Boral, Rathin Chandra Boral carrying on business under the trade name Messrs. Boral and Bros., 2/1 Durga Pituri Lane, Calcutta (a); SL/4385A, 19-5-65 (b); Types, printing inks, blo lead materials, wooden racks, wooden cases and band materials. Provided that all goods for which exe tion from payment of sales tax is claimed are inten for use in the actual process of manufacture in W Bengal for sale of the goods named below : (i) Pri matters bound or unbound. (c).

55. Sarbasree Mohit Mohon Ghosh, Sudhir Ku Ghosh, Aswini Kumar Ghosh, Mrigarka Mohan G Manoj Mohan Ghosh, Manas Mohan Ghosh, carry on business under the trade name Messrs. India S Agency, 80 and 81 Bentinck Street, Calcutta SL/4386A, 19-5-65 (b); Cycle and its parts and acces ies (d).

56 Shri Bholanath Sur, Proprietor, carrying business under the trade name, Binapani Cycle St Luxmigunj, Chandernagore, Hooghly, (a); SP/17 11-5-65 (b); (1) Raw materials, (2) Machinery s parts and accessories, Provided that all goods which exemption from payment of sales tax is clai are intended for use in the actual process of manu ture of the goods named below : Rikshaw-c (c). Cycle, cycle accessories, rikshasw parts h cloth (d).

57. Messrs Paresh Nath Ghosh and Panchu Ga Neogy, Partners, carrying on business under the n name Peegee Traders, Dharampora, P.O. Chan Hooghly (a); SP/1726A, 11-5-65 (b); Stone d and ballast (d).

58. Shri Satyanarain Chakravorty, Proprie carrying on business under the trade name Sree G Soorkey Mill, Baidyabati, Hooghly (a); SP/172 15-5-65 (b); (1) Raw materials, (2) Plant, machin spare parts and accessories. Provided that all go for which exemption from peyment of sales tax is cla ed are intended for use in the actual process of ma facutre of the goods named below : Soorkey, crus ciader (c); Lim (d).

59. Shri Bijoy Krishna Sadhukhan, Proprie carrying on business under the trade name P. Sadhukhan, 59 Ferryghat Street, Telinipara, Ba swar, Hooghly (a); SP/1728A, 15-5-65 (b); C refined groundnut oil, cocorut oil, scented oil l peas (d).

60. Messrs. Kshetra Mohan Dey and Akshoy Ku Dey, Partners, carrying on business under the n name Kshetra Mohan Dey & Bros., Sahagunj, Hoo (a); SP/1729A, 19-5-65 (b); (1) Raw mate (3) Consumable strores, viz., Coal. Provided all goods for which exemption from payment of s tax is claimed are intended for use in the actual pro of manufacture of the goods named below : (i) (ii) Sweetmeats, (iii) Nonta. (c).

61. Shri Nil Kamal Dey, Proprietor, carrying business under the trade name N. K. Dey, Shambhu Babu Lane, Calcutta-14 (a); TL/29 14-5-65 (b); Vegetables, meat, eggs (d).

9. (S) Shri Sewram Hundrajmal and Sri Arjandas Lekhraj, partners, carrying on business under the trade name Mayur Products (for) Sri Tikamdas Lakhraj Ahmju, Sri Gobindram Tharumal Dembla, Shri Meghrajmal Natandas Daseja, partners, carrying on business under the trade name Mayur Products, 71 Canning Street, Calcutta (a); AT/3553A, 31-10-58 (b) 14-5-65 (e).

10. Shri Satyanarayan Kizriwal, proprietor, carrying on business under the trade name B. K. Syndicate, 180 Cross Street, Calcutta (a); AT/3308A, 27-4-56 (b); (A) Rubber hosepipe and fittings (d); 15-5-65 (e).

11. (S) Shri Mohanlal K. Seth, proprietor, carrying on business under the trade name Vrajlal Mohanlal & Co., (for) Sarbasree Vrajlal Thararshi and Mohanlal Kapurchand carrying on business under the trade name Vrajlal Mohanlal & Co., 198 Cross Street, Calcutta (a); AT/2210A, 9-5-49 (b); 15-5-65 (e).

12. Shri Gokulchand Mundra, Sri Sagarmal Tiwari Sri Pyarelal Tiwari, partners, carrying on business under the trade name Jee Pee Plastics, 71 Canning Street (Room No. B-204), Calcutta (a); AT/310B, 20-12-63 (b); (A) Alkathin powder (d); 15-5-65 (e).

13 (S) Shri Chimanlal Chunilal Kamder carrying on business under the trade name Chinanlal Chunilal (for) Messrs Vadilal Kapurchand Dalal and Chimanlal Chunilal Kandar carrying on business under the trade name Chimanlal Vadilal & Co., 2 Portuguese church Street, Calcutta (a); AT/3492A, 5-8-58 (b); 15-5-65 (e).

14 (S) Shri Pran Shankar Bhatt, Sri Bishnu Prasad Jain, Sri Punjabhai Patel & Sri Chandrakant Jani, partners, carrying on business under the trade name P. Bhatt & Co. (for) Shri Pran Shankar Bhatt, proprietor, carrying on business under the trade name P. Bhatt & Co., 21 Rupchand Roy Street, Calcutta (a); AT/1930A, 22-4-48 (b); 15/5/65 (e).

15. Shri Nathmal Patodi, Shri Jaisraj Jain, Shri Sugandhand Saraogi, Shri Madanlal Patni, Shri Bhawaslal Saraogi Shri Babulal Saraogi, carrying on business under the trade name Moharilal Nathmal, 12 Armenian Street, Calcutta (a); AT/817A, 26-9-61 (b); (A) Spices 15-5-65 (e).

16. Shri Madanlal Khandelwal carrying on business under the trade name Swastika Supply Co., (S) 5 Amratala Street, Calcutta (for) 13 Portuguese Church Street, Calcutta (a); (S) AT/4067A (for) CR/845A (b); 18-5-65 (e).

17. (S) Shri Ram Kumar Gupta & Shri Mohabir Prosad Gupta carrying on business under the trade name Messrs. Bishnu & Co. (for) Shri Ram Kumar Gupta carrying on business under the trade name Messrs Bishnu & Co. (S) 29/1 Armenian Street, Calcutta (for) 196 Cross Street, Calcutta (D) Calcutta-1. (a); (S) AT/4068A (for) At/251B (b); 19-5-65 (e).

18. Shri Shyam Sundar Agarwala, Shri Kishorilal Agarwala, Shri Brijlal Agarwala carrying on business under the trade name Kishorilal Shyamsundar, 26/1 Armenian Street, Calcutta (a); AT/819A, 29-9-61 (b); (A) Rope (d); 19-5-65 (e).

19. (S) Messrs. Chimanlal, Rameshlal, Satish Kumar, Sm. Gurdevi carrying on business under the trade name Messrs. Satish Rosin and Terpentine Works (for) Sri K. L. Chandak carrying on business under the trade name Messrs. Satish Rosin and Terpentine Works, 84D Park Street, Calcutta-16 (a); BH/3459A, 9-3-63 (b); 7-5-65 (e).

20. Messrs. Hindusthan Metal Refining Works (Pvt.) Ltd., 2/2A Harrington Street, Calcutta (a); BH/3554A, 9-12-44 (b); Insert 'fabricated steel parts' after the words 'galvanizing steel' for sale (c); 7-5-65 (e).

21. (S) Messrs. Suraj Prakash Kapoor, Ram Murti, Narayandas Jhamandas Batra, Rajendra Mohini, Kanwal Mohini, Usha Malhotra, Satish Kumar Kapoor and Ved Pal Chadha carrying on business under the trade name "Weikfield Products Co. (India), Central Marketing Organisation" (for) Messrs. Suraj Prakash Kapoor, Ram Murti, Narayandas Jhamandas Batra, Rajendra Mohini, Kanwal Mohini, Usha Malhotra, Babulal Chunilal Shah, Satish Kumar Kapoor & Ved Pal Chadha carrying on business under the trade name of "Weikfield Products Co.(India), Central Marketing Organisation", 30 Chowringhee Road, Calcutta (a); BH/3475A, 18-4-63 (b); 7-5-65 (e).

22. Mr. Stephen Avetic Moe John, Mr. Carapiet Stephen Moe John carrying on business under the trade name Messrs Metalies (India), 20 B & C Dilkhusa St. Calcutta-17 (a); BH/3762A, 22-2-65 (b); (A) Auto fan (d); 11-5-65 (e).

23. (S) Shri Satish Chandra Saha carrying on business under the trade name Messrs. Hindu Bedding Stores (for) Messrs. Hindu Bedding Stores (s) 11A Shyama Prasad Mukherjee Road, Calcutta, for 165A Russa Road, Calcutta (a), BH/90A, 19-9-41 (b) 11-5-65 (e);

24. (S) Sm. Malati Bala Das and Shri Kamal Kanti Bhattacharjee carrying on business under the trade name Messrs Mahalakshmi Spring Mfg. Co. for Sm. Malati Bala Das, carrying on business under the trade name Messrs. Mahalakshmi Spring Mfg. Co., 54 Christopher Road, Calcutta (a); BH/2962A, 29-4-58 (b), 11-5-65 (e).

25. Shri Salil Roy, Shri Sunil Kumar Roy and Sm. Saila Bala Roy carrying on business under the trade name The Lansdowne Paint and Hardware Stores, 20D Hazra Road, Calcutta (a); BH/1271A, 28-4-48 (b); (D) and other building materials and hardware (d); (A) khoya, jama chips, gravels, sand paper, water paper, putty, white cement, rubbing compound, coal tar, plaster of paris, whiting cement colours, loc, laban, mastuki resin, glue, gum, terpentine, N.C.Thinner, brite all, poler liquid bleacher, paint, remover, coustic soda, cicseide, water proofing compound roofing compound french chalk, oxalic acid, brush (d); 14-5-65 (e)

26. Shri Bhupesh Chandra Datta carrying on business under the trade name Messrs. Car-fil, 170 Sarat Bose Road, Calcutta-29 (a); BH/3717A, 17-1-64 (b) (A) Icecream and cold drink (d); 18-5-65 (e).

27. (S) Messrs. Lalith Kumar Chandulal and Chandra Kant Chandulal carrying on business under the trade name Messrs. Modern Stores (for) Shri M S. Ramasastri, Shri Lalith Kumar Chandulal (partners) carrying on business under the trade name Messrs. Modern Store 45A Rash Behari Avenue, Calcutta (a); BH/1868A 20-6-50 (b); 18-5-65 (e).

28. Messrs. Medicos (India) Pvt. Ltd., 42A Rafi Ahmed Kidwai Road, Calcutta-1 (a); BH/334B, 20-7-56 (b); (A) Blade, safety razor, face powder, talcum powder, hair oil, cream, tooth peste, eau-de-colongeo (d); 20-5-65 (e).

29. Messrs. Santi Tea Estate (Private) Ltd.(S) P. 241 Lake Road, Calcutta-29 (for) 220B, Rash Behari Avenue, Calcutta (a); BH/350A, 28-6-63 (b); 20-5-65 (d).

30. Mes-rs. Kamini Tea Co. (Private) Ltd. (S) P-241 Lake Road, Calcutta-29 for 220B, Rash Behari Avenue, Calcutta (A); BH/3505A, 28-6-63 (b); 20-5-65 (e).

31. Shri Nemai Charan Saha, proprietor, carrying on business under the trade name Messrs. Radhasham Saha, Nemai Charan Saha, Katwa, Burdwan (a); BN/103A, 9-10-41 (b); (A) Dhannya, til, empty bags, empty tins (d); 11-5-65 (e).

32. Shri Khagendra Nath Choudhury, proprietor, carrying on business under the trade name Messrs. Khagendra Nath Choudhury, Hatudewan, Burdwan, (a); BN/1210A, 4-6-58 (b). (A) Black jira, incense, catachu, empty tins, sugarcandy (d); 13-5-65 (e).

33. Messrs. Jagannath Choudhury, Molaram Choudhury and Ganga Bishan Chowdhury, carrying on business under the trade name Messrs. Chowdhury Engineering Works, Birpara, Dist. Jalpaiguri (a); CB/827A, 9-11-59 (b); (A) Steel bolts and nuts, brass bolts and nuts,paints and varnishes, copper,glass and glass fittings (c); (A) 1. Raw materials, 2. Machinery, spare parts and accessories, 3. Consumable stores, viz., cotton waste, cutting oil, wranches and spanners. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tea machine (shifter & brackers), (2) Tea machine parts, (3) Motor parts, (4) Oil Engine parts, (5) Tractor Trailor (d); 15-4-65 (e).

34. (S) Sm. Kalpana Datta, Shri Amaresh Chandra Dutta and Anukul Chandra Dutta carrying on business under the trade name Messrs. Raj Rajeswari Watch Company (for) Shri Narayan Chandra Dutta and Anukul Chandra Dutta carrying on business under the trade name Messrs Raj Rajeswari Watch Company, Laldighi North, Cooch Behar, Additional place of business Puran Bazar, Alipurduar, Jalpaiguri (a); CB/30B, 7-2-55 (b); 14-5-65 (e).

35. Messrs. Khub Chand Banthia, Jivraj Banthia, Khewraj Banthia and Budhmal Banthia, carrying on business under the trade name Ratan Stores, Alipurduar, Jalpaiguri, Additional place of business (A) Kalchini, District Jalpaiguri (a); (S) CB/69B for CB/930A, (b); 14-5-65 (e).

36. (S) Messrs Bhikam Chand Choraria, Shantilal Choraria, Ramsingh Choraria and Surjya Devi Choraria carrying on business under the trade name Lalchand Meghraj (for) Messrs. Meghraj Choraria and Mangilal Bhura carrying on business under the trade name Lalchand Choraria, P.O. Alipurduar, District Jalpaiguri (a); CB/677A, 17-6-57 (b); 15-5-65 (e).

37. (S) Shri Banarashilal Agarwalla, Shri Gajanand Agarwalla, Shri Ghanashyamdas Agarwalla and Shri Hari Prosad Agarwalla carrying on business under the trade name Messrs. Banarashilal Agarwalla (for) Shri Banarashilal Agarwalla, Kalchini, District Jalpaiguri (a); CB/619A, 17-11-54 (b); 18-5-65 (e).

38. (S) Messrs. Suwalal Behani carrying on business under the trade name Sunwalal Behani (for) Messrs. Sunwalal Behani and Jagannath Mimani carrying on business under the trade name Suwalal Behani, P.O. Alipurduar, District Jalpaiguri (a); CB/618A, 12-3-58 (b); 19-5-65 (e).

39. (S) Shri Md. Mursil, Shri Md. Tahir carrying on business under the trade name The Bengal Tannery Co., (for) Shri Md. Mursil, Shri Md. Tahir, Shri Md. Sahir, Sm. Quamar Jahan carrying on business under the trade name the Bengal Tannery Co., 31/14 Lower Chitpur Road, Calcutta-1 (a); (S) CL/3873A (for) CL/179B (b); 7-5-65 (e).

40. (S) Nemai Chandra Prakas Jain, Nirmal Das Jain and Sm. Leelawati Jain carrying on business under the trade name The Cable Makers Distribution Co. (for) The Cable Makers Distribution Co., 52 Ezra Street, Calcutta (a); CL/1681A, 3-11-48 (b); 7-5-65 (e).

41. Messrs. Keshablal D. Doshi, Jayendra Kanti Manilal Shah, Jaswantlal Keshablal Parekh and Nirmala Arabind Kumar Shah carrying on business under the trade name Messrs. Kum Kum Optical Co., 57/1 Canning Street, Calcutta (a); CL/3398A, 30-3-62 (b); (A) Optical lense (d); 7-5-65 (e).

42. Messrs. Modern Dealer's Pvt. Ltd., 54 Ezra Street, Calcutta (a); CL/203B, 13-9-58 (b); (A) Helmets (d); 11-5-65 (e).

43. Messrs. Mahabir Prosad Goel and Ved Prokash Gupta carrying on business under thetrade name Messrs. Reliance Hardware Stores, 39 Strand Road, Calcutta (a), CR/3339A, 10-6-63 (b); (A) Wire rope (d); 7-5-65 (e).

44. (S) Sarbasree Kalachand Dutta, Pasupatinath Dutta, Ganapati Nath Dutta, Taraknath Dutta, Madhusudhan Dutta, Biswanath Dutta, Phanindra Nath Dutta Rabindra Nath Dutta, Satindra Nath Dutta, Biswarup Dutta, Amarnath Dutta, Mohanlal Dutta, Narayan Das Dutta, Anath Nath Dutta carrying on business under the trade name Banshidar Dutta, 126 Pt. Purushattam Roy St., Calcutta (for) Sarbasree S. N. Dutta, M. L. Dutta, K. L. Dutta, P. L. Dutta, R. N. Dutta, P. L. Dutta and B. N. Dutta carrying on business under the trade name Bansidhar Dutta, 126 Khengrapatty St. Calcutta (a); CR/21A, 29-9-41 (b); 7-5-65 (e).

45. Sarbasree Sm. J. P. Swaika, S. L. Swaika carrying on business under the trade name Union Stores Supplies, 1 Bonfield Lane, Calcutta (a); CR/3257A, 9-2-61 (b); (A) Grinding wheels, scythe stove, emery cloth, sand paper, water proof paper, emery paste, grinding paste, cork covers (d); 7-5-65 (e).

46. Sm. Belarani Kar, proprietress carrying on business under the trade name Messrs. S. K. Kar & Co., E2/10 Maidan Market, Calcutta-13 (a); EL/3574A, 19-1-63 (b); (A) Fruit squash and cordial and crush and syrup, 2. Tinned and bottled fruits and fruit juice, 3. Tinned soup, 4. Tinned meat, 5. Curry powder and the paste (d); 14-5-65 (e).

47. Sarbashri Rebati Ranjan Chowdhury, Sudhir ıjan Chowdhury, Monoranjan Chowdhury, Nandalal owmick and Sm. Nirupama Bhowmick carrying on siness under the trade name Messrs. The Pioneer ading Co. (S) 3 Mangoe Lane, Calcutta (for) 50/1, rmal Chandra Street, Calcutta (a); (S) EL/3725A, r) SL/4172A (b); 14-5-65 (e).

48. Shri Bridhi Chand Kothari carrying on business der the trade name Bright Traders, 3 Mangoe ane, Calcutta (a); EL/3634A, 3-1-64 (b); (A) Dolamite, ntonite, china clay, lime stone and graphite (d); 4-5-65 (e).

49. Shri Keshardeo Bubna and Shri Ramgopal ubna carrying on business under the trade name lcutta Motor Parts Co., 12 Waterloo St., Calcutta (a); L/3085A, 4-1-56 (b); (A) Card board boxes (d); 18-5-65)

50. Sm. Ratan Kumari Surana, proprietress, carry- g on business under the trade name Empire Machine ols Corporation, 3 Mangoe Lane, Calcutta (a); EL/ 63A, 14-11-62 (b); (A) Dies, clamp, ratchet carpentors, owbar, drifts, oil cans, reamers, machine wood plane tter, pipe for tommy bar, trowels, railgauge, drill ts, jimerow, springs, axes pick, wrenches, augur, issors, files, bolts and nuts, rake ballast, micro- ter, drills, cooking range, brake shaft, shieves, aight edges, pin punch, chisels (d); 18-5-65 (e).

51. (S) Shri Anup Chand Amritlal carrying on busi- ss under the trade name Messrs. National Metal orks (for) Messrs. Anup Chand Amritlal and Rasiklal mritlal carrying on business under the trade name ational Metal Works, 247 G. T. Road, Howrah (a); W/1600A, 14-8-54 (b); 14-5-65 (e).

52. (S) Messrs. Jagmohan Bagla and Sm. Savitri lonthalia carrying on business under the trade name Prokash Steel Products (for) Messrs. Sajan Kajaria and hri Ratan Rathi carrying on business under the trade ame Prokash Steel Products, 234 G.T.Road, (N) Ghusury, Howrah (a); HW/2578A, 24-8-63 (b); 14-5-65 e).

53. (S) Messrs. Bhagwati Gupta and Bhagwandas howdhury carrying on business under the trade name lectroplastic Manufacturing Corporation (for) Messrs. hagwati Gupta, Bhagwandas Chowdhury and Jagadish rasad Agarwala carrying on business under the trade ame Electroplastic Manufacturing Corporation, 242/1 . T. Road, Ghusury, Howrah (a); HW/1829A, 27-8-57); 14-5-65 (e).

54. Messrs. Jain Steel Fabricators Private Ltd., 1 G.T.Road, Belurmath, Howrah (a); HW/2124A, 5-5-60 (b); Insert "Tubular poles" after the word Pipe "(e); 15-5-65 (e).

55. Shri Ramniwas Agarwalla carrying on business nder the trade name Messrs. Agarwal Industries (S) "N" Road, Belgachia, P.O. Dassnagar, Howrah (for) 3 Belilious Road, Howrah (a); HW/1699A, 8-5-56 (b); 8-5-65 (e).

56. Messrs. Bose Manna and Co. (Private) Ltd. hapore Road (Canal Side) P.O. Santragachi, Howrah); HW/98B, 9-4-51 (b); (S) 1. Raw materials, 2. Plant, achinery spare parts and accessories, 3. Consumable stores, e.g., Lubricating oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:: (i) Bolts, nuts, rivets, screws washers, agricultural equipment, machineries components (for) Steel and mild steel non-ferrous metal cast iron, small tools, beltings, lubricating oil, coal, fuel oil, any other raw materials, plant, machinery spare parts, accessories and consumable stores, certified by the purchasing dealer to be required for use in the manufacturing of bolts, nuts, rivets, screws, washer, agricultural implements, machineries and components (c); (A) Rivets, washers, screws and spilles, (D) Hard- ware goods (d); 19-5-65 (e).

57. Messrs. B. N. Nandy, C. R. Nandy and G. S. Nandy carrying on business under the trade name Hard- ware and Paint supply, 157 Narasingh Dutta Road, Howrah (a); HW/2856A, 9-11-64 (b); (A) Jute twine, coir string, belting, belt lacing, mobil oil, grease, turpen- tine, linseed oil, lock and key and cotton waste (d); 19-5-65 (e).

58. Messrs. Kalyanmal Jain, Santilall Jain, Dharam Chand Jain carrying on business under the trade name Jain Trading Co. (for) Messrs. Rajmal Sarangi, Santilal Jain, Dharam Chand Jain carrrying on business under the trade name Gyan Trading Co., 63 Sir Hariram Goenka Street, Calcutta (a); JK/3216A, 15-10-62 (b); 15-5-65 (e).

59. Messrs. Punamchand Arya, Surendra Kumar Arya, Deobrata Arya and Punamchand Arya, father and natural guardian of and on behalf of minor Desh Priya Arya carrying on business under the trade name Punamchand Surendra, 20 Maharshi Debendra Road, Calcutta (a); JK/3333A, 2-5-61 (b); (A) Hessian cloth and gunny bags (d); 17-5-65 (e).

60. Messrs. Ind.-Com. Ltd., P16 Kalakar Street, Calcutta (a); JK/3080A, 29-7-60 (b); (A) Rubber shoe sole, Rubber toys after the words, "Caustic Soda" (c); 19-5-65 (e).

61. Messrs. Ramsingh Goyal, Shri Chand Goyel, Daulat Ram Goyal, carrying on business under the trade name Mohendra Steel Traders, 20 Maharshi Deben- dra Road, Calcutta (a); JK/3352A, 12-9-63 (b); (A) Gunny bags, hessian cloth, wire nails (d); 19-5-65 (e),

62. (S) Messrs. Paul and Co. (Iron Merchant) Pri- vate Ltd., (for) Messrs. Paul and Company (Iron Mer- chant) Ltd., 320/2/B Maharshi Debendra Road, Calcutta (a); JK/339A, 27-9-41 (b); 20-5-65 (e).

63. (S) Shri Payadhi Kumar Saha, proprietor, carry- ing on business under the trade name Messrs. Priya Nath Saha (for) Messrs. Priya Nath Saha, Karimpur, Nadia (a); KR/1809A, 11-1-58 (b); 10-5-65 (e).

64. (S) Shri Saktimoy Chandra, proprietor, carry- ing on business under the trade name Messrs. Sukumar Chandra and Sons. (for) Messrs. Sukumar Chandra and Sons, Nabadwip, Nadia (a); KR/302A, 6-3-42 (b); 10-5-65 (e).

65. Messrs. Sree Kisan Mundra and Pannalal Mundra, carrying on business under the trade name Sreekisan Pannalal, 16 India Exchange Place, Calcutta (a); LR/3525A, 21-12-63 (b); (A) "Door fitting" and "Sulphur" (d); 13-5-65 (e).

66. I.C.I.(India) Private Ltd., 18 Strand Road, Calcutta (a); LR/164B, 30-9-48 (b); (A) after the word consumable stores, e.g. Xylene, toluene, kerosine (c); 13-5-65 (e).

67. Shri Suresh Chandra Banerjee, proprietor, carrying on business under the trade name Messrs. Bengal Pen Manufacturing Co., 76/1A Bidhan Sarani, Calcutta-6 (a); MK/3742A, 18-5-64 (b); (A) For use in the actual process of manufacture of fountain pen for sale (c); 14-5-65 (e).

68. Shri Ajit Kumar Dutta, proprietor, carrying on business under the trade aname Messrs. Lakshmi Babu's Guinie Gold and Silver Ornaments Shop, 1 Madan Mohan Burman Street, Calcutta (a); MK/3406A, 2-3-62 (b); (S) 1. Raw materials, 2. plant, machinery spare parts and accessories, 3. Consumable stores, viz. nitric acid, sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Silver ornaments for sale (for) 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz., nitric acid, sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual porocess of manufacture of the goods named below: Gold ornaments, silver ornaments for sale (c); (D) Gold bar (d); 15-5-65 (e).

69. (S) Shri Ajoy Das Gupta, proprietor, carrying on business under the trade name Messrs. Box and Print Home (for) Messrs. Box and Print Home, 104, Beadon Street, Calcutta (a); (S) MK/2647A (for) BDI/2647A (b); 15-5-65 (e).

70. (S) Sm. Sovona Dutta, Sm. Muktarani Dutta, Minor Kumari Mangala Rani Dutta and Minor Kumari Madhuri Dutta, carrying on business under the trade name Messrs. The United Commercial Company (for) Messrs. The United Commercial Company, 30 Chandi Bari Street, Calcutta (a); MK/2734A, 11-1-57 (b); 15-5-65 (e).

71. Shri Keshob Lall Mallick, Karta (H. U. F.) and Ratansona Mullick, Gobindo Lall Mullick, Amullya Kumar Mullick, Irabati Mullick, Sisir Kumar Mullick, Mira Mullick and Nilkanta Mullick, carrying on business under the trade name Messrs. The People's Friend Press, 34 Guru Prasad Chowdhury Lane, Calcutta-6 (a); MK/1292A, 26-9-41 (b); (A) Drawing materials (d); 15-5-65 (e).

72. Messrs. Chaturbhujdas Bangur, Madan Gopal Bangur, Kamal Nayan Bangur, carrying on business under the trade name Messrs. Chaturbhujdas Madangopal, 199 Chittaranjan Avenue, Calcutta (a); MK/231B, 3-1-62, Calcutta (1) (b); (A) Sulphuric acid (d); 17-5-65 (e).

73. (S) Shri Khew Karan Jain and Shri Lakmipat Nahata, partners, carrying on business under the trade name Messrs. K. K. Timber Trading Co., (for) Messrs. K. K. Timber Trading Co., 3 Gurudas Dutta Gard Lane, Calcutta-4 (a); MK/3007A, 26-5-59 (b); 18-5-65

74. (S) Shri Mrinal Chandra Chandra, carrying business under the trade name Messrs. Nabasakti Mill (for) Messrs. Nabasakti Oil Mill, 237/5 Manikt Main Road, Calcutta (a); (S) MK/1646A (for) BDI/164 (b); (S) 1. Raw materials, 2. Plant, machinery, sp parts and accessories. Provided that all goods for wh exemption from payment of sales tax is claimed intended for use in the actual process of manufact of the goods named below: Murstard oil and oil ca for sale (for) 1,2,3 certified by the purchasing deale be required for use in any process in the manufactur mustard oil and oil cakes for sale (c); (D) Oil cal cocoanut oil, mustard oil, empty tin, bag (d); 18-5-65

75. Shri Sarat Kumar Goenka carrying on busi under the trade name Messrs. Sarat Enterprises, Panchu Dhobani Lane, Calcutta (a); MK/3847A, 9-1 (b); (S) 1. Raw materials: Hi Impack powder, p th ne powder and crystal powder. Provided that goods for which exemption from payment of sales ta claimed are intended for use in the actual process manufacture of the goods named below: Plastic c tainers for sale for 1 (Raw) materials: polystrain crystal powder. Provided that all goods for which ex ption from payment of sales tax is claimed are inten for use in the actual process of manufacture of goods named below: Plastic containers for sale (c); Camb cord, camb frame and m.s. angle (d); 20-5-65

76 (S) Shri Puspa Ranjan Daw and Niranjan D carrying on business under the trade name Tap Charan Dutta, Katwali Bazar, P.O. and District Mic pore (for) Messrs. Tapaswi Charan Dutta, Puspa Ra Daw and Niranjan Daw carrying on business under trade name Tapaswi Charan Dutta, Kotwali Ba P.O. and District Midnapore (a); MN/1717A, 26-3-64 7-6-65 (e).

77. Messrs. B. D. Mullick, M. D. Mullick, G. Mullick, G. D. Mullick and S. D. Mullick, Partn carrying on business under the trade name D Chand Mallick and Co., 113 Monohardas Chawk, cutta (a); MR/1989A, 25-7-51 (b); (A) Raw mater e. g wire. Provided that all goods for which exe tion from payment of sales tax is claimed are inten for use in the actual process of manufacture in W Bengal of the goods for sale named below: (i) Ri tacks and nails (c); 14-5-65 (e).

78. Shri Rakhal Chandra Majhi, Proprietor, ca ing on business under the trade name Messrs. Calcutta Hardware Syndicate, 113 Monohardas Ch Calcutta (a); MR/2471A, 19-3-58 (b); (D) Hardware rivets, split pins, panel pins, wire nails, hinges, handles, knobs, altraps, rings, emery cloth, sand pa files, dies, taps, drills, foot rules, rods, wires, sp washers (d); 15-5-65 (e).

79. (S) Shri Dharam Dutt Jaiswal, Proprietor, c ing on business under the trade name Messrs. Jai Trading Corporation (for) Messrs. Sudama Ram Jai Dharam Dutt Jaiswal, Ram Asish Jaiswal, Part carrying on business under the trade name Jai Trading Corporation, 62/1A Netaji Subhas R Calcutta (a); MR/2486A, 18-8-58 (b); (D) 1. Raw ma als; 2. Plant, machinery, spare parts, and access

3. Consumable stores, e.g. Pig iron, cast iron, M.S. steel, H. S. steel, machine, machine tools, electric fittings paints, varnish, spring. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Vice machine (c); 18-5-65 (e).

80. (S) Shri Bijoy Krishna Kundu carrying on business under the trade name Messrs. Bijoy Krishna Kundu (for) Messrs. Bijoy Krishna Kundu, (S) 74 K. P. Shaw Street, Calcutta-28 (for) 10 Dum Dum Road, Calcutta-28 (a); PG/2127A, 19-11-53 (b); 11-5-65 (e).

81. Messrs. Shri Sampuram Saw Mills, (S) 8 and 9 Bentinck Street. (for) P-7 Mission Row Extension, Calcutta (a); RB/930A, 18-5-56 (b); 14-5-65 (e).

82. Messrs. Nikhil Chandra Sen, Ashim Kumar Sen, Paritosh Kumar Roy and Ashok Kumar Mukherjee carrying on business under the trade name Industrial and Engineering Escort, 'Mercantile Buildings, 9/12 Lallbazar Street, Calcutta (a); RB/1502A, 20-11-64 (b); (A) L.T. switch board, busbar chamber, air insuated, busbar, cable gland, air-compressor starter, motor, cables pipe fittings, rectifier valve (d); 14-5-65 (e).

83. Shri Ramesh Shivdas Sieka, carrying on business under the trade name R. Shivdas & Co., P-34 India Exchange Place, Calcutta (a); RB/1472A, 4-2-59 (b); (A) Silicon carbide water proof paper and grinding wheels (d); 15-5-65 (e).

84. Messrs. Santosh Kumar Chakraborty, Prithwish Kumar Chakraborty and Jyotsna Rani Devi carrying on business under the trade name of Power and Electricals Co., 14 2 Old Chinabazar Street, Calcutta (a); RB/244A, 16-7-55 (b); (A) Adhesive tapes (d); 15/5/65 (e).

85. (S) Messrs. Parvin Chandra Mehta, Rajnikant Mehta and Mahipat Ray Desai carrying on business under the trade name Asiatic Chemical Industries (for) Messrs. Parvin Chandra Mehta, Rajnikant Mahta, Mahipat Ray Desai and Amrit Singh Dutta carrying on business under the trade name Asiatic Chemical Industries, 18 B Sukeas Lane, Calcutta (a); RB/1162A, 23-9-60 (b); 15-5-65 (e).

86. Messrs. Orient Steel and Wire Industries Private Ltd., 2 Brabourne Road, Calcutta (a); RB/1153A, 3-6-58 (b); (S) Lickerine wire, grits for lien wire, grips, (A) steel castins, steel ingots after the words' grits' (d); 17-5-65 (e).

87. (S) Messrs. K. S. Khushalani, K. H. Khilnani, Srimati J. R. Tahiliani, Srimati P. P. Mulchandni, Shri U. J. Chhugani, Sri I. P. Vachhani, Kumari R. K. Khushalani, Shri I. A. Khushalani and J. C. Bhatia carrying on business under the trade name Jayems Engineering Co. (for) Messrs. Usha K. Khushalani, K. S. Khushalani, K. H. Khilnani, Jaswanti R. Tahiliani, Puspa F. Mulchandni, Indraik Khushalani carrying on busines under the trade name of Jayems Engineering, Co., 22 Brabourne Road, Calcutta (A) 5, Mission Row, Calcutta (1) (a); (S) RB/117B for RB/373A (b); (A) Boiler parts, Engine parts, Electric motor and parts, machine part, welding sets (d); 18-5-65 (e).

88. Shri Habul Chandra Shaw, carying on business under the trade name Shaw and Shaw, P-36 India Exchange Place, Calcutta (a); RB/831A, 14-2-57 (b); (A) Perforating machine (d); 19-5-65 (e).

89. Shri Vijoy Kumar Gupta, Shri Murarilal Agarwala, Shri Ram Kr. Gupta and Shri Balbir Singh Gupta partners, carrying on business under the trade name Messrs. Vijoy Kumar and Co., 5 Sambhu Mullick Lane, Calcutta (a); RJ/3105A, 21-12-63 (b); (A) Pipe fittings, bolt, nuts, rivets, nails, wire, electrical switch, electric lamp, motor starter, copper strips, aluminium sheet, gun metal, lead, crank shaft, main shaft, head light, oil seals (d); 10-5-65 (e).

90. Messrs. Sailendra Kumar Chakraborty, Kalidas Mukherjee and Sefali Banerjee, carrying on business under the trade name East End Accumulator Co., 13A Umakanta Sen Lane, Calcutta-30 (a); SH/3533A, 15-9-64 (b); (A) Name plate, carbon brushes, battery sealing compound, battery separator, battery covers, battery flyout, terminals, battery containers, electric holder (d); 15-5-65 (e).

91 Shri Gokuldas Damani, carrying on business under the trade name Messrs. Plastic Moulders and Fabricators, P-21 Madan Mohantolla Street, Calcutta (a); SH/3397A, 6-9-63 (b); (A) Polystyrene Powder, Polythene moulding powder (d); 18-5-65 (e).

92. (S) Messrs Bhimji Ravji Nakrani, Kishanji Kanjee, Naya Kanjee and Devram Kanjee, carrying on business under the trade name National Timber Industry, (for) Messrs. National Timber Industry, 63 Belgachia Road, Calcutta (a); SH/2670A, 30-7-56 (b); 18-5-65 (e)

93. (S) Messrs. Chandra Bhushan Khan, Dibakar Khan, Kanchan Khan and Benu Khan, carrying on business under the trade name Chandra Bhusan Khan and Co. (for) Messrs. Chandra Bhusan Khan, Dibakar Khan and Ram Ratan Khan, carrying on business under the trade name Chandra Bhusan Khan and Co., 29 Maharshi Debendra Road, Calcutta (a); SH/568A, 27-9-41 (b); 18-5-65 (e).

94. Shri Hirendra Nath Sarkar, carrying on business under the trade name Texco, 14/1 Gopi Kristo Pal Lane, Calcutta (a); SH/2008A, 27-12-51 (b); (S) 1. Raw materials, 2. Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : wax polish, gasket polish (for) cloth, thread and (b) any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in the manufacture of tailoring and outfitting for sale. (c); (D) Cotton cloth, cotton shirtings, hardware metals, old newspaper (d); 18-5-65 (e).

95. (S) Shri Sudhir Kumar Seal, carrying on business under the trade name Unique Scientific Traders (for) Unique Scientific Traders, 22A Raja Nabakissen Street, Calcutta-5 (a); SH/2770A 5-3-59 (b); (A) Oxygen and coal gas after the word Cardboard box (as consumable stores) (e), 19-5-65 (e).

96. Shri Sreedhar Basu carrying on business under the trade name Messrs. Basu Medical Stores, 13/1C Dum Dum Road, Calcutta (a); SH/3420A, 21-11-6 (b); (A) Talcum powder, safety razor, blades, sprayer, lahex contraceptives, saving brushes, coffee (packed) (d); 19-5-65 (e).

97. Shri Gokul Chandra Dey carrying on business under the trade name Kamala Factory, 13/3 Pathuriaghata Street, Calcutta (a); SH/620A, 5-5-42 (b); (A) Transplating carrying tin, gutterings, redgings, steel knife, shovels, spades and cane buskets after the word tin containers in manufacturing column (c); (A) Transplating carrying tin, gutterings, redgings, steel knife, shovels, spades and cane buskets (d); 20-5-65 (e).

98. Shri Radha Kishan Bindra, Rajendra Kumar Bindra, Surendra Kumar Bindra, last partner being minor represented by his natural guardian (Radha Kishan Bindra, father) carrying on business under the trade name Messrs. Arson Sales Corporation, (S) 6A Saklal Place, Calcutta for 10 Temple Street, Calcutta (a); SL/4141A, 1-4-64 (b); 7-5-65 (e)

99. Shri Suresh Ghosh, Proprietor, carrying on business under the trade name Messrs United Sales Agency, 1A Grant Lane, Calcutta (a); SL/4292A, 24-12-64 (b); (A) Jute canvas (d); 7-5-65 (e).

100. (S) Shri Pulin Behari Dey carrying on business under the trade name Messrs Janapriya Stores (treated as transfer) for Shri Bipin Behari Dey carrying on business under the trade name Messrs. Janapriya Stores, 71 Mirzapore Street, Calcutta (a); SL/973A, 3-5-45 (b); 10-5-65 (e).

101. Messrs. Roy & Co., (S) 4 College Street, Calcutta for 188A Rash Behari Avenue, Calcutta 1, Burdwan (a); (S) SL/344B for BH/299B (b); 13-5-65 (e).

102. (S) Shri Biswanath Choudhury carrying on business under the trade name Messrs. Sanitary Sales for Sri Biswanath Choudhury, Sm. Sita Devi Poddar carrying on business under the trade name Messrs. Sanitary Sales, 4 College Street, Calcutta (a); SL/3904A, 12-9-62 (b); 13-5-65 (e).

103. Sarbasree Vishandas Dua, Hansraj Dua, Dharamveer Dua, Parterners carrying on business under the trade name Messrs. National Scientific Equipment Co., (S) 4, Chandny Chawk Street, Calcutta for 22 Nasiruddin Road, Calcutta (a); (S) SL/4383A for BH/3664A (b); 13-5-65 (e).

104. Messrs. Eastern India Motion Picture Association, (S) 98E Chowringhee Square, Calcutta-13 for 2 Madan Street, Calcutta (a); SL/2877A, 14-2-52 (b); 13-5-65 (e).

105. (S) Sarbasree Manindra Nath Dey, Kalipada Sen, Partners, carrying on business under the trade name Messrs. City Hardware Stores for Messrs. City Hardware Stores, 104 Chandny Chawk Street, Calcutta (a); SL/1069A, 22-2-46(b); (A) Slyding rail, hinges, brass roller, Mirror and its fittings, body lock with keys, spring steel, bolts, barrel for lavatory door, strip brass for window, coat and hat hooks brass chromium plated, container liquied soaps, hinges unranked rod, plastic tubes, sockets, rings, door-closer detector, bathroom sets and fittings, building set and fittings, plastic cane, plastic tape, hasp and staple, handle trunk type, cover handle, brass rings, copper plated upholstery spring, iron locks, bolt, nuts, screw, plastic sheets and tower bolt, towel rail with bracket chromium plated, double leaded brass pegs-spring-door, shoot bolt for lavatory, hook rod contain brass complete with tubes sockets and rings catch plate for slidir door, copper oxide shelf under mirror, brass door ring with eye bolt nut with wask corner glass shift, shoot bolt, brass joining, pipe chromium plated, bracket straight type, bracket elbow type, ring, handle wardrobe door, hanger for coat and trousers chromium plated, bolt tower, cabin hook brass with eye, hook without bracket for travelling case safes, brass folding table with chromium plated, dish soap brass chromium plated, bracket brass for folding table, bots tower with Allu. sockets, patent double actror spring brass, bolts flash for side board door liquor soap, stapple for tower boards allu., bright pipe brass chro. plated, hinges for coal box, trumbler holder elect. plated, brass c. p. pipe, c. p. rod brackets, c. p. trumbler holder, bus railway body fittings, brass iron allu., building and furniture fittings, iron and pipe and c. p. pipe, brass allu, pipes, allu. angle brass angle road flat bar (allum) channer (allu.) castings (allum and brass) repeat (brass, iron allu) vlachore servers (brass and iron) metal serves, for wood servs, (brass allu iron) locks, saw paper (every cloth), tools (small tons) wrench (all varieties), plair (all types) screw driver, level, tape (steel, lilen, drill, drill beats (A) parti boats, detensis flue, blade, hammer, vice, file (d) hardware and general merchandise as and when required (d), 7-5-65 (e).

106. Sarbasree L. Dey, G. Dey, M. Dey, S. Dey, Gopinath Dey, M. Dey carrying on business under the trade name Messrs. Balai Chand Dey and Sons, 44 Hidaram Banerjee Lane, Calcutta (a); SL 702A, 27-9-41 (b); stationery, (A) Office stationery (d); 14-5-65 (e)

107. (S) K C Kakad, V.Chaturbhuj carrying on business under the trade name Messrs. Metro Motor for K. C. Kakad, D. R. Kakad carrying on business under the trade name Messrs. Metro Motor, 29 Ganesh Chandra Avenue, Calcutta (a); SL/3047A, 17-11-56 (b); 18-5-65 (e).

108. Messrs. Goyal Trading Corporation Pvt. Ltd., 34 Ganesh Chandra Avenue, Calcutta (a); SL/4359A, 7-4-65 (b); (D) Plywood boxes, (A) Ply wood (d); 18-5-65, (e).

109. (S) Hemraj Ranchhoddas Betai & Chandulal Hemraj Betai carrying on business under the trade name Messrs. Britannia Talking Machine Co.(Cal.) for Messrs. Hemraj Ran Chhoddas Betai and Jamnadas Bhatta carrying on business under the trade name Messrs. Britannia Talking Machine Co. (Cal.), 184 Dharamtola Street, Calcutta (a); SL/761A, 27-9-41 (b); 18-5-65 (e).

110. Messrs. Glace Kid (India) Ltd., 75 Ganesh Chandra Avenue, Calcutta (a); SL/2817A, 1-7-55 (b); (A) (ii) Leather goods, (iii) Combined goods made partly of leathers and purtly of other materials after the words furnished leather after the end of the endorsement (c); 18-5-65 (e).

111. Messrs. Biswaranjan Polley, ChittaranjanPolley, Samarranjan Polley and Monoranjan Polley, partners, carrying on business under the trade name Modern Spun Pipe Co., G. T. Road, Mogra, Hooghly (a); SP/1585A, 27-6-63 (b); (D) Spun pipes, (A) R. C. C. spun pipes (d); 14-5-65 (e).

112. Sarbasri Rampratap Gupta, Ramesh Chandra pta, partners, carrying on business under the trade me Messrs. Gupta Brothers, 26 McLeod Street, lcutta (a); TL/2923A, 21-4-65 (b); (A) G. I. and .I. pipes (d); 14-5-65 (e).

113. (S) Md. Suleman, Md. Yasin Ansari and Bashirdin, partners, carrying on business under the trade me Messrs. Calcutta Batt Works (for) Md. Suleman, Z hir, partners carrying on business under the trade me Messrs. Calcutta Batt Works, 44/1 Canal East ad. Calcuta (a); TL/2208A, 25-5-59 (b); 15-5-65 (e).

114. Shri Kanailal Sen, proprietor, carrying on siness under the trade name Messrs. Goodwill & Co., 35 Betram Street, Calcutta (a); TL/562A, 6-10-41 (b); Hima peas (d); 17-5-65 (e).

115 (S) Shri Abdur Rahman Mullick, proprietor, rying on business under the trade name Messrs. llickalaya (for) Mallickalaya, G 38 New Market, cutta (a); TL/1585A, 2-8-51 (b); (S) 1. Raw materials Piece goods, 2. Plant machinery, spare goods and essories, 3. Consumable stores. Provided that all ds for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below: (i) Garments r) Piece goods and (1) any other raw material.; (2) nt. machinery spare parts, accessories and consumastores certified by the purchasing dealer to be uired for use in any process in the manufacture of rments for sale (e); 17-5-65 (e).

116 Sarbasri Rampratap Gupta, Ramesh Chandra pta, partners, carrying on business under the trade me Messrs. Gupta Brothers, 26 McLeod Street, cutta (a); TL/2923A, 21-4-65 (b); (A) M V. Lamp nplete with lantrn, choke and condenser (d); 18-5-65

117 Shri Manmal Jain, proprietor, carrying on busiss under the trade name Messrs. Auto Gas Distriors, P-71 C. I. T Scheme, 49 (Entally), Calcutta , TL/2761A, 27-12-63 (b); (A) Mineral Turpentine Car polish. Polishing duster (d); 18-5-65 (e).

118. Shri Kalipada Dey and Shri Balai Chandra Dey, rtners, carrying on business under the trade name od Earth & Co., 2/G Hazra Bagan Lane, Calcutta (a); /2632A, 29-10-62 (b); (A) "Flexible shaft", after e words "goods". (e); 18-5-65 (e).

119. Shri H. Punjabi, Proprietor carrying on business der the trade name H. Moolchand & Co., 26 Chowghee Road, Calcutta (a); TL/1927A, 26-8-54 (b);) Vetivert oil, lemon grass oil, ginger grass oil, cardaom oil, sandal wood oil, eucalyptus oil, vational musk, lery seed oil, azwan oil, thuza wood oil, deodar himaan ceder wood oil, nut meg oil, cinaman leaf oil, ar wood oil (d); 18-5-65 (e).

120. Shri Vishesh Chandra Kashyap, Sm. Savitri evi Kulshreshtha, partners, carrying on business rder the trade name Messrs. Textile and General Engiers, (S) P-31 C. I. T. Road, Entally, Calcutta (for) C Suresh Sarker Road, Calcutta (a); TL/2802A, 5-64 (b); 19-5-65 (e).

121. (S) Shri S. M. Ashraf, Mst. Sayeeda Begum, S. M. Arshad, partners, carrying on business under the trade name Messrs. Hind Rubber Works (for) Shri S. M. Asraf, carrying on business under the trade name Messrs. Hind Rubber Works, 17 Bibi Bagan Lane, Calcutta (a); TL/2201A, 26-4-50 (b); 20-5-65 (e).

122. Sarbasri Parimal Kumar Ghosh, Bimal Kumar Ghosh, Kamal Kumar Ghosh and Sm. Pansy Chaya Ghosh, partners carrying on business under the trade name Messrs. Carbn Box and Tubes, 76 Acharya Jagadish Bose Road, Calcutta (a); TL/2847A, 30-9-64 (b); (A) Paper core (d); 20-5-65 (e).

123. (S) Shri Srinath and Miss Usharani, partners carrying on business under the trade name Nath Brother, (for) Sri Nath, carrying on business under the trade name Nath Brothers, 50/2-3 Hanuman Road, New Delhi-1 (a); CS/31A, 6-5-64 (b); 10-5-65 (e).

Explanatory notes:—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 167 C.T.—27th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Benga for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Nibaran Chandra Dey and Sons, Bakultala Bazar, Bishnupur, Bankura (a); BK/204A, 14-2-52 (b); Mill-made and handloom woven cloths, gamcha and hosiery (d); 10-5-65 (e).

2. Mulchand Bhowrilal Seraogi, proprietor, carrying on business under the trade name Messrs. Mulchand Bhowrilal Seraogi, Mathabhanga, Cooch Behar (a); CB/147A, 30-3-51 (b); Mill-made, handloom cloth, tobacco, jute, mustard seed, paddy, rice and salt (d); 17-5-65 (e).

3. Divisional Forest Officer, Buxa Division, P.O Rajabhatkhawa, district Jalpaiguri, Additional place of business-(1) Rajabhatkhawa Range, (2) Damanpur Range, (3) Rydak Range, (4) Bholka Range, (5) Buxaduar Range (a); CB/47B, 17-1-56 (b); Timber (d) 18-5-65 (e).

4. Shri Premchand Papatlal Sanghavi, proprietor, carrying on business under the trade name Messrs. Navin and Co., 12 Lower Chitpur Road, Calcutta (a); CL/3596A, 20-5-46 (b); Hardware, small tools, wire, wire nettings (d); 7-5-65 (e).

5. Manzurul Hasan carrying on business under the trade name Manjee Leather Syndicate, 73 Collootola Street, Calcutta (a); CL/2968A, 16-9-58 (b); Tanned leather and cutting (d); 7-5-65 (e).

6. Shri Arun Coomar Bose and Sm. Arundhati Bose carrying on business under the trade name Medland Bose and Co., 32 Dalhousie Square South, Calcutta (a); EL/2818A, 29-10-53 (b); Fans, electrical accessories, electrical appliances, cables, wire of all varieties, brass, copper and steel, bulbs, conduit pipes motors neon sign, radio and radio parts (d); 19-5-65 (e).

7. Messrs. Radha Kr. Prosad, Rama Sankar Prosad carrying on business under the trade name Sindri Iron Foundry, 52/1 Dr. Abani Dutta Road, Howrah (a); HW/2146A, 1-8-60 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (*i*) Railway slipper (c); joist, angles and wire nails (d); 17-5-65 (e).

8. Messrs Kanhayalal Pannalal and Co., 53 Dr. Abani Dutta Road, Howrah (a); HW/1820A, 31-7-57 (b); Iron and steel C.I. scrap, pig iron angles, joists, rods, sheets, and channels (d); 18-5-65 (e).

9. Messrs Moni Mohan Khan, Ashima Khan, Nirmal Kumar Khan and Dilip Kumar Khan carrying on business under the trade name Moni Mohan Khan and Co., 1 Mullick Ghat Road, Ramkristopur Charaghat, Howrah (a); HW/2106A, 25-3-60 (b); Rice and paddy (d); 20-5-65 (e).

10. Messrs. Krishna Chandra Dutta (1946) Ltd., 231 Maharshi Debendra Road, Calcutta (a); JK/1652A, 25-11-47 (b); spices and all other general merchandise as and when required and certified by the dealer for resale (d); 20-5-65 (e).

11. Messrs. Nani Gopal Das, Pallysree, Krishnagar Nandia (a); KR/1831A, 24-4-58 (b); Wood (d); 11-5-65 (e).

12. Messrs. R. P. Singh & Co., Maherchar Brick Field Majherchar, Nadia (a); KR/1773A, 18-7-57 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumble stores, viz. coal. Provided that all goods for which exmption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c); 13-5-65 (e).

13. Shri Jogesh Chandra Kundu, proprietor, carrying on business under the trade name Messrs. Jogesh Chandra Kundu, Kalimoy Ghattak Road, Ranaghat, Nadia (a); KR/1928A, 23-2-60 (b); Rice and paddy (d); 13-5-65 (e).

14. Shri Lalit Roy andother, partners, carrying on on business under the trade name Messrs. Roy Brothers, 99 Acharya Profulla Chandra Road, Calcutta (a); MK/2749A, 8-3-57 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumble stores, viz. Provided that all goods for which exemption from paymen of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments, for sale (c) Gold, silver and ornaments (d); 20-5-65 (e).

15. Sen Mukherjee and Co., 94 Jessore Road Calcutta-28 (a); PG/2118A, 13-10-58 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption for use payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Soorkey (c); 30-4-65 (e).

16. Dulal Chandra Sadhukhan, Kamala Bala Sadhukhan, Pannalal Sakhukhan, Palan Chandra Sadhukhan Gobinda Prosad Sadhukhan and Srimati Khukurani Sadhukhan carrying on business under the trade name Messrs. Rampada Sadhukhan, Behala, 24-Parganas (a) PG/727A, 22-10-48 (b); Spices; ghee, vegetable ghee groundnut oil, dal and all other cereals, chuni, bhusi mill-made cloth shirtings, suitings, than, handloom cloths (d); 30-4-65 (e).

17. Shri Vithaldas Patel carrying on business under the trade name Everest Tobacco Trading Co., Basirhat 24-Parganas (a); PG/2618A, 28-10-61 (b); Biri tobacco and biri leaves (d); 13-5-65 (e).

18. Shri Baijnath Baheti, proprietor, carrying on business under the trade name Messrs. National Engineering and Trading Co., 46 Strand Road Calcutta (a) RJ/2902A, 23-9-59 (b); Galvanised iron pipe, iron scrap, barbed wire, tools, paper, cycle and cycle parts chemical, sand, stationery goods, toilets, watch, spectacles, fans and furniture, brush, chemicals, and non ferrous metal, wood screw, wire nails, nuts, bolts rivets, washers, screws, wire ropes, files, shovels hammer spade, kiodly, staple, haskaw blades, hoe irons, wrech-cutter, iron cutter, cutterpins, door locks pipe fittings screw, drive, hose pipe, shuttles, spindles pickingarms, ball bearing, roller bearing, belt lacing belt fastners, v. belt, packing bands, twist drills, reamers-cutter, taps, dies, blades, jali, rails belt (rubber canvas, leathers, hair cotton) grinding wheel, pu bearing sockets, electric motors, starters, switc pumping sets, generating sets, transformers, switc valve, shaft coupling, spilt pully, had pump filte sludes valves, motor parts, jute products, hosier goods readymade garments, woollen and silken good potteries, spices, torchlightsand its parts, electr parpaulin, fues, electric socket, electric hand dril paste board (d); 10-5-65 (e).

19. Messrs. Dhananjoy Dey, Kalishankar Bhatta charya and Umasankar Bhattacharji carrying on busi ness under the trade name Messrs. Kamala Tradin Corporation, 6 Gour Dey 1st Lane, Calcutta (a SL/3964A, 28-2-63 (b); Plastic goods, spring toys an leather bags (d); 15-5-65 (e).

20. Shri D. K. Ray carrying on business under th trade name Messrs D. K. Ray & Co., 6/3 Madan Stree Calcutta (a); SL/2998A, 25-4-61 (b); Spices, nut, drug medicines, chemicals, toilet requisites, milk product surgical instruments, aparatus, teahests (d); 19-5-65 (e)

21. Shri Khand Chand, proprietor, carrying on business under the trade name Messrs. Khan Chand & Sons D-2 New Market, Calcutta (a); TL/1594A, 20-8-51 (b); Garment materials and (a) any other materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures, required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of Garments for sale (c); 14-5-65 (e).

22. Kishin Chand Arora, proprietor, carrying on business under the trade name Messrs. Kalpataru Cafetoria, 2 Chowringhee Road, Calcutta (a); TL/2044A, 18-12-56 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. 3. Consumbles stores, viz., pure ghee, tea, coffee, corn flour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Singara, kachuri, potato chops, vegetable chops, dahi boras, nimkis (c); aerated water d); 14-5-65 (e).

23. Shri Sukhendra Chandra Deb, Shri Sudhir Kumar Kar, partners carrying on business under the trade name Messrs. S. K. Kar and Associate, 43 Municipal Market, Calcutta (a); TL/1736A, 13-6-52 (b); Provisions and oilman stores, patent medicine (d); 14-5-65 (e);

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 168 C.T.—27th May 1965.— In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sae.

(e) Goods for use in mining.

(f) Goods for use in the geneartion or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sales/resale.

1. Sarbashree Bhupendra Nath Mullick and Lal Chand Dubey, partners, carrying on business under the trade name Messrs. U. P. Timber Co., 29/A Rakhal Das Auddy Road, Calcutta-27 (a); 399A (AL) (Central) 14-5-65 (b).

2. Sarbashree Dilip Mitra and Shankar Bhattacharjee, carrying on business under the trade name Messrs. Construction Engineering Corporation, 26/A School Row, Calcutta-25 (a); 400A (AL) (Central) 19-5-65 (b)

3. Sarbashree A. Bari, S. K.Roy Chowdhury, N. Hoque and L. Hussain, partners, carrying on business under the trade name Messrs. Reliance Engineering Corporation, B/12 Garden Reach Road, Calcutta-24 (a); 401A(AL) (Central), 20-5-65 (b).

4. Jonab S. M. Rashid, proprietor, carrying on business under the trade name Silpa Kutir, 60 Canning Street, Calcutta (a); 1452A (AT.) (Central), 14-5-65 (b), Wooden fancy goods, Brass fancy goods, electroplating nickel silver table wares, ivory goods, photo frame and sport, cup, medal and shields (c).

5. Shri Ram Prosad Kajaria, proprietor, carrying on business under the trade name Ram Prosad Om Prakash, 28 Amratola Street, Calcutta(a);1453A(AT) (Central), 17-5-65 (b); Turmeric, tapioca globules, tapioca starch, zeera and dhania (c).

6. Shri Nemi Chand Karnawat, proprietor, carrying on business under the trade name Karnawat and Co., 12 Noormal Lohia Lane, Calcutta (a); 1454A(AT) (Central), 18-5-65 (b); Eyelets and cotton canvas(c).

7. Sarbashree Ranjit Kumar Ganguly and Ramendra Mohan Guha, carrying on business under the trade name Messrs. Engineers Guild, 52A Satish Mukherjee Road, Calcutta (a); 936A(BH) (Central),7-5-65 (b).

8. Shri Pritam Singh Anand carrying on business under the trade name Messrs.Well Dress, 26/6 Hindusthan Pak, Calcutta (a); 937A(BH) (Central), 7-5-65 (b); Readymade garments (c).

9. Messrs. Bihuti Bhusan Majumdar and Amiya Kumar Dan, carrying on business under the trade name Jubilee Tannery, 54A Tiljola Road, Calcutta, (a); 938A (BH) (Central), 14-5-65 (b); Leather (c); Chemicals, plant, machineries and spares for use in manufacture of leather (d).

10. Messrs. Narayan Chandra Sengupta and Rabindra Kumar Ghosh, carrying on business under the trade name Allen Dive and Co., 32 Canal South Road, Calcutta-15 (a); 939A (BH) (Central), 17-5-65 (b); Pipes and rubber wheels for use in manufacture of trollys (d).

11. Sri Arjun Lal Shaw carrying on business under the trade name Messrs, Patro Chemical and Industries, 44/9A Hazra Road, Calcutta-19 (a); 941A(BH) (Central), 20-5-65 (b); Tin containers, bottles, wood and wooden crates, drums (g).

12. Shri Durga Mohan Das, carrying on business under the trade name Messrs. Dress Co., Alipurduar Station Road, district Jalpaiguri (a); 339A (CB) Central, 18-5-65 (b); Readymade garments, woollen and hosiery goods (c).

13. Colours India Private Ltd., 167 Old Chinabazar Street, Calcutta (a); 1842A (CR) (Central),11-5-65 (b), (1) Raw materials, Alumina hydrate powder and glass white powder, (2) Plant machinery, spare parts, accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below: (*i*) Printing ink (d).

14. Messrs. Yusufbhai Abbasbhai, Rababhai Abdul Ali, Abbasbhai Asgar Ali and Zakiuddin Fidaeussain carrying on business under the trade name Honesty Tools Traders, 81 Netaji Subhas Road, Calcutta, 1843A (CR) (Central), 11-5-65 (b); Tools (c).

15 Messrs. Ram Swarth Chaudhury, Ram Logan Chaudhury and Hari Narain Chaudhury, carrying on business under the trade name Mithila Picture palace 123/24 Canning Street, Calcutta(a);1844A(CR)Central 13-5-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessiroes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Framed picture (d).

16. Md. Jahir Khan and Md. Naieem Khan, carrying on business under the trade name Hindusthan Moulding and Engineering Works, 3619 Harachand Mukherjee Lane, Howrah (a); 1058A (HW) (Central), 14-5 65 (b).

17. Messrs. B. P. Shaw, K. R. Shaw, R. Shaw and R. S. Shaw, carrying on business under the trade name Belur Scrap Iron Supply Co., 101 Girish Ghosh Road, Howrah (a); 1059A (HW) (Central), 18-5-65 (b).

18. Messrs. J. D. Jain, R. Chanana, S. Chanana, carrying on business under the trade name Bengal Industrial Corporation, 11 Janaki Devi Jalan Road, Lillooah, Howrah (a); 1060A (HW) (Central), 19-5-65 (b); Non ferrous metals, and beltings for the manufacture non-ferrous sheets and circle (d).

19, Sarbasree Ranjit Kumar Hansiwala and Manmall Agarwala, carrying on business under the trade name Messrs, Hansiwala Brothers, 21A Canning Street, Calcutta (a); 1664A/LR (Central), 7-5-65 (b).

20. Sabasree Khagendra Nath Naskar, Amarendra Nath Naskar, Shankar Nath Naskar, Ashok Kumar Naskar, Ashok Kumar Sarkar and Sunil Kumar Addy, carrying on business under the trade name Kalyanpur Canning Corporation, C/3 Gillanders House, 8 Netaji Subhas Road, Calcutta (a); 1665A/LR (Central), 7-5-65 (b); Acids and pektings (d).

21. Sarbasree Mohammed Hussain, Kurban Hussain and Hakimuddin Kurban Hussain, carrying on business under the trade name Messrs. M. H. Industrial Equipments, 21-B Canning Street, Calcutta (a); 1666A/LR (Central), 11-5-65 (b); (1) V. Belt, (2) belting (c).

22 Shri Surajmal Bhandari, proprietor, carrying on business under the trade name Messrs. Surajmall Balchand, 25A Jamunalal Bazaz Street, Calcutta (a); 1062A (MR) (Central), 14-5-65 (b); Ribbons, aluminium foil, glass powder, brojen powder, jari har and imitation jari (c).

23. Messrs. Sushil Kumar Dey, Chittaranjan Dey and Rabindra Nath Dey, carrying on business under the trade name Bengal Brass Works, 295 Maharaja Nanda Kumar Road (South), Calcutta-36 (a); 901A (PG) (Central), 30-4-65 (b).

24. Chanani Services Company Private Limited, carrying on business under the trade name Chanani Services Company Private Limited, 5A Ramsaran Poddar Lane, Calcutta-53 (a); 902A (PG) (Central), 30-4-65 (b).

25. Sri Lachhmi Prasad Shaw carrying on business under the trade name Lachhmi Prasad Shaw, 7 Mahesh Mukherjee Feeder Road, P.O. Ariadaha, 24-Parganas (a); 903A (PG) (Central), 30-4-65 (b).

26. Shri Mukta Lal Shaw carrying on business under the trade name Mukta Lal Shaw, Canning Town, 24-Parganas (a); 904A (PG) (Central), 30-4-65 (b); Timber (c).

27. Messrs. Vijay Kumar Saraogi, Shanti Dev Shah and Gouri Shankar Shah, carrying on business under the trade name Swastik Industries, 74/1A, Golf Club Road, Tollygunge, Calcutta-33 (a); 905A (PG) (Central), 30-4-65 (b); Brass screws (c).

28. Shri Tridib Ranjan Guha carrying on business under the trade name Grant Engineering Works, 130 Diamond Harbour Road, Behala, Calcutta-34 (a); 906A (PG) (Central), 13-5-65 (b); Plant, machinery, spare parts and accessories intended for use in the manufacture of spare parts of machineries (d).

29. Shri Purusottam Sharma carrying on business under the trade name Messrs P. Sharma, Main Road, Jhalda, P.O. Jhalda, district Purulia (a); 332A (PR) (Central), 14-5-65 (b); Electric equipments, motors, pumps, fans, starters, belts, lamps, radios, radio parts, motor battery (c).

30. Shri Devi Prasad Fogla carrying on business under the trade name Messrs. Bharat Cycle Stores, Main Road, Purulia, Post Office and district Purulia (a);333A (PR) (Central), 14-5-65 (b); Cycle, cycle parts, tyres and tubes, petromax, stove, petromax parts, and stove parts (c).

31. Shri Bhim Chandra Mondal carrying on business under the trade name Mondal Brothers, P-47 Rabindra Sarani, Calcutta (a); 1216A (RB) (Central), 14-5-65 (b); Musical instruments and accessories thereof, Gramophone records, accessories of gramphones, radio and radio parts (c).

32. Sarbasree Nagindas Mahadev Mehta, Rajnikant Hiralal Bakshi, Vasantlal Prabhudas Parekh, carrying on business under the trade name Messrs. Vanguard Cycle Co., 79 Bentinc Street, Calcutta (a); 1752A (SL) (Central), 10-5-65 (b).

33 Sarbasree Dhirendra Nath Ghosh, Sibendu Das Gupta, Nripendra Nath Ghosh, carrying on business under the trade name Messrs. Enrudh Engineering Co., 157-B Dharamtala Street, Calcutta-13 (a); 1753A (SL) (Central), 11-5-65 (b).

34 Sri Narendra Chandra Rudra, carrying on business under the trade name Messrs. Hindusthan Enterprisers (India), 176/3 Bepin Behari Ganguly Street, Calcutta-12 (a); 1755A (SL) (Central), 14-5-65 (b).

35 Sabasree Pravir Kumar Shah, Manchhalal Jogani, Sm. Manjulalen D. Shah, carrying on business under the trade name Messrs. Machinery Spares Corporation, 1 Chandney Chawk Street, Calcutta (a); 1756A (SL) (Central), 18-5-65 (b); Spare part of Motor vehicles, tractors and cart moving equipments (c).

36 Sarbasree Mohit Mohan Ghosh, Sudhir Kumar, Ghosh, Aswani Kumar Ghosh, Mriganka Mohan Ghosh, Monoj Mohan Ghosh, Manash Mohan Ghosh, carrying on business under the trade name Messrs. India Sales Agency, 80 and 81 Bentinck Street, Calcutta (a); 1757A (SL) (Central), 19-5-65 (b).

37 Sri Pradeep Kumar Dey, carrying on business under the trade name Messrs. Bengal Engineering Works, 130 Beliaghata Road, Calcutta (a); 1758A (SL) (Central), 20-5-65 (b).

38 Messrs. Paresh Nath Ghosh and Panchu Gopal Seogy, partners, carrying on business under the trade name Peegee Traders Dharampore, P.O. Chinsurah, Hooghly (a); 316A (SP) (Central), 11-5-65 (b); Stone chips, ballast and boulders (c).

39 Sri Prithwish Chandra Roy, Sm. Anima Roy, partners, carrying on business under the trade name Chemico (India), 13,1 Beliaghata Road, Calcutta (a); 89A (TL) (Central), 15-5-65 (b).

40 Sarbasree Ganesh Paul, Radha Raman Chandra, partners, carrying on business under the trade name Lekano Engineering Works, 11A Puran Chand Nahar Avenue, Calcutta-13 (a); 990A (TL) (Central), 18-5-56 (b).

41 Sarbasree Nathalal Nyalchand Badani and Motulal Nyalchand Badani carrying on business under the trade name Kamlesh Trading Corporation, 27A Thuker Nallamuthu Street, G. T. Madras-1 (Port of Calcutta) (a); 25A (CS) (Central), 13-5-65 (b).

S. K. BOSE, Commissioner.

No. 169 C.T.—27th May 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/reasale.

(h) Date of amendment.

1. Messrs. Products (India) Limited, 91/B Harish Mukherjee Road, Calcutta (a); 54B (AL), Central, 16-6-62 (b); (A) Electric bulb (c); 15-5-65 (h).

2. Messrs. Meghraj Bhukania, Baijnath Bhukania, Durgadutt Bhukania, Banwarilal Bhukania, Mohari Devi Bhukaria, Lakshmi Debi Bhukania, carrying on business under the trade name Messrs Sitaram Narayandas, P O. Barakar district Burdwan (a); 54-A (AS) Central, 28-6-57 (b); (A) Kirana (c); 5-4-65 (f).

3. Shri Murulidhar Marwari, Proprietor, carrying on business under the trade name Messrs. Muralidhar Mohanlal, P. O. Raniganj, district Burdwan (a); 188A (AS) Central, 30-7-57 (b) (A) Poppy seed, poppy, dara, gur, pulses tamarind (c); 6-4-65 (h).

4. Messrs. Narayandas Todani, Nandalal Todani and Dwarka Prosad Agarwalla carrying on business under the trade name Nandalal Dwarka Prosad, J. L. Nehru Road, Raniganj, district Burdwan (a); 804A (AS) Central, 8-3-65 (b), (A) Gur (c);7-4-65 (h).

5. Messrs. Matadin Gheedia, Babulal Gheedia and Ram Chandra Gheedia carrying on business under the trade name Sewkarandas Matadin, P O. Neamatpur, district Burdwan (a); 130A (AS) Central, 20-7-57 (b); (A) Jaggry (Gur) (c), 4-5-65 (h).

6 (S) Shri Biswanath Ganeriwala carrying on business under the trade name Bajranglal Biswanath for Messrs. Bajranglal Ganeriwala and Biswanath Ganeriawala, carrying on business under the trade name Messrs. Bajranglal Biswanath, (S) Tilok Road, Ranigani, district Burdwan for Raniganj, district Burdwan (a), 21B (AS) Central, 30-7-57 (b); 5-5-65 (h).

7. (S) Shri Sewram Hundrajmal and Shri Arjandas Lekhraj, Partners, carrying on business under the trade name Mayur Products (for) Sri Tikamdas Lekhraj Ahuja, Shri Gobindram Tharumal Demble, Shri Megharajmal Natandas Duseja, partners, carrying on business under the trade name Mayur Products, 71 Canning Street, Calcutta (a); 982A (AT) Central, 23-9-58 (b); 14-5-65 (h).

8. Messrs. Graupatlal Agarwala and Surajmal Agarwala carrying on business under the trade name Ganpatlal Sagarmal, 47 Pandit Pursottam Roy

Street, Calcutta (a); 321A (AT) Central, 28-6-57 (b); (A) Dye stuff for manufacture of colouring wool (d); 15-5-65 (h).

9. (S) Shri Chimanlal Chunilal Kamdar carrying on business uner the trade name Chimanlal Chunilal (for) Messrs. Vadilal Kapurchand Dalal and Chunilal Kamdar, carrying on business under the trade name Chimanal Vadilal and Co., 2 Portuguese Church Street, Calcutta (a). 903A (AT) Central, 4-9-58 (b); 5-5-65 (h)

10. Shri Pran Shankar Bhatt, Shri Vishnu Prasad Jani, Shri Purjabhai Patel and Shri Chandrakant Jani, partners, carrying of business under the trade name P. Bhatt & Co., (for) Sri Pran Shankar Bhatt carrying on business under the trade name P. Bhatt., & Co., 21 Rupchand Roy Street Calcutta (a); 204A (AT) Central, 25-6-57, (b), 15-5-65 (h).

11 (S) Shri Ram Kumar Gupta and Shri Mohabir Prasad Gupta carrying on business under the trade name Bishnu & Co., (for) Sri Ram Kumar Gupta carrying on business under the trade name Bishnu & Co., (S) 29/1 Armenian Street, Calcutta; (for) 196 Cross Street, Calcutta (D) Calcutta (1) (a); (S) 1455A (AT) Central (for) 54B (AT) Central (b); 19-5-65 (h).

12. Sm. Naravani Devi Mahawar, Sm. Gita Devi Mahawar, Sri Kamraj Chettier, Sri Mahabir Prasad carrying on business under the trade name Mahalaxmi Company, 27 Amratalla Street, Calcutta (a); 1355A (AT) Central, 4-11-64 (b), (A) Coconut oil, Groundnut oil (c): 19-5-65 (h)

13. Sarbasree Sudhir Kumar Saha, Ranji Kumar Saha and Probdh Chadra Mookerjee, partners, carrying on business under the trade name Gour Govinda Stores, 11 Amratala Street, Calcutta (a); 319A (AT) Central, 1-7-57 (b), (A) Poppy seed (c), 20-5-65 (h).

14. (S) Messrs. Lalit Kumar Chandulal and Chandra Kant Chandulal carrying on business under the trade name Messrs. Modern Stores for Messrs Modern Stores ,45A Rash Behari Avenue, Calcutta (a): 190A (BH) (Central), 19-7-57 (b); 13-5-65 (h).

15. Shri Raj Kumar Shaw carrying on business under the trade name Messrs Adya Chemical Store-(S), 7 South Tangra Road, Calcutta (for) 8 South Tangra Road, Calcutta (a), 483A (BH) (Central) 25-3-60 (b); (A) Cascin (c); 18-5-65 (h).

16. Messrs. Karsandas R. Thackar, Anandji T Thacker, Ranjit Sircar carrying on usiness under the trade name Messrs Continental Petroleum Company, 13 South, Tangra Road, Calcutta (a); 909A (BH) (Central) 19-2-65 (b); (A) Lubricating oil (c): 19-5-65 (h).

18 Messrs. Bsahari Chemical Works (P) Ltd. (S)14A, Gorachand Road, Calcutta (for) 31 Lower Chitpure Road, Calcutta, (a), (S) 940A (BH) (Central) (for) 180A (CL) (Calcutta) (b); 19-5-65. (h).

19. Messrs. Suraj Prakash Kapoor, Ram Murti-Satish Kumar Kapoor, Narayandas Jhamandas Batra-Rajendra Mohini, Kanwal Mohini, Usha Malhotra and Ved Pao Chadlia carrying on business under the trade name Weikfield Products Co., (India) (Central Marketing Organisation) for Messrs. Suraj Prakash Kapur, Ram Murti, Satish Kumar Kapoor, Narayandas, Jhamandas Batra, Rajendra Mohini Kanwal Mohini, Usha Malhotra, Babulal Chunila Shah & Ved Pal Chadha carrying on business under the trade name Weikfield Products Co. (India) (Central Marketing Organisation), 30 Chowringhee Road, Calcutta (a); 658A (BH) (Central) 25-9-62 (b); 7-5-65 (h).

20. Messrs. Blood Laboratory Private Ltd., (S) 23A Ekdalia Place, Calcutta, for 59B Chowringhee Road, Calcutta (a); 408A (BH) (Central) 10-3-59 (b), Insert calcium, glycerophos, sedium glycerophos, potassium glycerophos, magnesium, glycerophos, manganese glysserophos ferri et ammon, citras, calcium phosphate, strychnine hydropchloride, phenobarbitone ext hyseyamus, ext. valerian, ext. belladona, ext nux vomica, camphor monobrom, sodium bromide, potassium bromide, ammon bromide, chloral hydrate tr valerian, rauwolfia serpentina, bismuth et. ammon citras, papain, pepsin, diastase, pancreatine, iodochlorohydroxyquinolin, codine phosphate, tolu terpin hydrate and ephidrine after the words opium alkaloids (d); 7-5-65 (h).

21. Messrs. Morgan Milton (P) Ltd., 43 Park Man-frons, Park Street, Calcutta-16 (a); 118A (BH) (Central), 4-7-57 (b); (D) Paints brushes, Screw drivers, wires and all types black sheets, iron-steel in all categories, etc (A) Toy cars, die casting of consonent parts (c); (D) Paints, packing papers, resins, rubber oils for rubber solvent, chemicals, Bristles wire nails, strip steels, screws, packing wood, etc (A) Zinc alloy for use in manufacture of toy cars and component parts (d); 13-5-65 (h).

22. (S) Sm. Kalpana Dutta, Shri Anukul Chandra Dutta and Amaresh Chandra Dutta carrying on business under the trade name Messrs Raj Rajeswari Watch Co., for Messrs Raj Rajeswari Watch Co., Rupnarayan Road, Cooch Behar (a); 10B (CB) Central, 5-9-57 (b); 14-5-65 (h).

23. (S) Messrs. Bhikam Chand Choraria, Shantilal Choraria, Ramsingh Choraria, Surjya Devi Choraria carrying on business under the trade name Lalchand Meghraj for Messrs. Lalchand Meghraj P. O. Alipurduar district Jalpaiguri, (a); 185A (CB) Central, 13-7-57 (b); 15-5-65 (h).

24 (S) Shri Banarashilal Agarwalla, Shri Gajanand Agarwalla, Shri Ghanashyamdas Agarwalla and Shri Hari Prosad Agarwalla carrying on business under trade name Messrs. Banarashilal Agarwalla for Sri Banarashilal Agarwalla, Kalchini, Jalpaiguri (a); 309A (CB) Central, 12-7-62 (b); 18-5-65 (h).

25. (S) Shri Md. Mursil, Shri Md. Tahir, carrying on business underthe trade name The Bengal Tannery Co. (for) Shri Md. Mursil, Shri Md. Tahir, Shri Md. Sahir, Sm. Quamar Jahan carrying on business under the trade name The Bengal Tannery Co., 31/14 Lower Chitpur Road, Calcutta (D) Calcutta -1 (a); (S) 1627A (CL) Central, (for) 8B (CL) Central (b); 7-5-65 (h)

26. (S) Messrs. Nemi Chandra Prakash Jain, Nirmal Das Jain and Leelaawati Jain carrying on business under the trade name The Cable Makers Distribution Co., (for) The Cable Makers Distribution Co., 52 Ezra Street, Calcutta, (a); 57A (CL) Central, 8-6-57 (b); 7-5-65 (h).

27. Messrs. Keshavlal D. Doshi, N. A. Shah, J. M. Shah and J. K. Parekh carrying on business under the trade name Messrs. Kum Kum Optical Co., 57/1 Canning Street, Calcutta (a); 1210A (CL) Central, 18-4-62 (b); (A) Optical lense (c); 7-5-65.

28. (S) Sarbasree Sadrudin Ajani and Shabuddin Ajani carrying on business under the trade name Messrs. Wan Lee Tannery (for) Sree Sadrudin carrying on business under the trade name Messrs. Wan Lee Tannery, 60 Phears Lane, Calcutta (a); 624A(CL) Central, 27-9-57 (b); 7-5-65 (h).

29. Sarbasri C. R. Krishna, Atmaram Agarwal, N. R. Hariharan Megalal Kedia carrying on business under the trade name of Messrs. Bengal Gheni Colour Co., 10 Armenian Street, Calcutta, Calcutta-1 (a); 77B (CR) Central, 31-8-61, (A) Red-Phosphorous (c) 7-5-65 (h).

30 (S) Sarbasree Kalachand Dutta Pasupatinath Dutta, Ganapati Dutta Taraknath Dutta Madhusudan Dutta, Biswanath Dutta, Dhanindranath Dutta, Rabindra Nath Dutta Satindranath Dutta, Biswarup Dutta Amarnath Dutta, Mohanlal Dutta Narayandas Dutta, Anath Nath Dutta, carrying on business under the trade name Bansidhar Dutta, 126 Pt Purushttam Roy Street, Calcutta, for S N. Dutta M. L Dutta, K L. Dutta, P. L Dutta, R N Dutta, M L Dutta, and B N. Dutta carrying on busmess under the trade name Bansidhar Dutta, 126 Khengrapatty Street Calcutta (a); 725A (CR) Central, 20-7-57 (b); 7-5-65 (h).

31 Sm. Javerbai Sobhay Chand, Ful Chand Nanalal Shah and Bul-Bul Nanalal Shah carrying on business under the trade name Colliery Euipment and Spares, 135 Canning Street, Calcutta (a); 1705A (CR) Central, 21-2-64 (b); (A) Saccharin (c); 11-5-65 (h).

31-A. R. N. Hardware Stores Private Ltd., 89 Netaji Subhas Road, Calcutta (a); 647A (CR) Central, 25-7-57 (b); (A) Cotterpins, nuts, bolt and screws, (c); 11-5-65 (h)

32. Sarbasree Chandra Kishore Khejrewal, Ram Pratap Jajodia, Omprakash Jajodia, and Minor Sadhna Khejrewal represented by her natural guardian father Shri Harkishore Khejrewal, and minor Priyadarshni Khejrewal represented by her natural guardian father Indra Kishore Khejrewal, carrying on business under the trade name India Paper Trading Co. (S). 146/2 Old Chinabazar Street, Calcutta, fo 7 Lyons Range, Calcutta (a); (S) 1848A (CR) Central for 1582A (CR) Central (b); 13-5-65 (h).

33. Sarbashree Rebati Ranjan Chowdhury, Sudhir Ranjan Chowdhury, Monoranjan Chowdhury, Nandalal Bhowmick and Sm. Nirupama Bhowmick carrying on business under the trade name Messrs. The Pioneer Trading Co., (S) 3 Mangoe Lane, Calcutta for 50/1, Nirmal Chandra Street, Calcutta (a); (S) 925A(EL) (Central) for 1595A (SL) Central (b); 14-5-65 (h).

34. (S) Shri Anup Chand Amritlal, carrying on business under the trade name Messrs. National Metal Works for Messrs. Anup Chand Amirtlal and Rasiklal Amritlal carrying on business under the trade name of National Metal Works, 247 G. T. Road, Salkia, Howrah (a); 397A (HW) Central, 26-9-58 (b); 14-5-65 (h).

35. (S) Messrs. Jagmohan Bagla and Sm. Savitri Sonthalia carrying on business under the trade name of Prokash Steel Products for Messrs. Sajan Kumar Kajaria and Shiv Ratan Rathi carrying on business under the trade name Prokash Steel Products, 234 G. T. Road North, Ghusury, Howrah (a); 821A (HW) Central, 11-9-63 (b); 14-5-65 (h).

36 (S) Messrs. Bhagwati Gupta and Bhagwandas Chowdhury carrying on business under the trade name Electroplastic Manufacturing Corporation for Messrs. Bhagwati Gupta, Bhagwandas Chowdhury and Jagadish Prasad Agarwala carrying on business under the trade name of Electroplastic Manufacturing Corporation, 242 1, G. T Road Ghusury, Howrah (a); 280A (HW) Central, 27-8-57 (b); 14-5-6 (h).

37 Messrs. Jain Steel Fabricators Private Ltd., 11 G T Road, Belurmath, Howrah (a); 535A (HW) Central 17-6-60 (b); Insert, Tubular poles after the word pipe (d); 14-5-65 (h).

38 Messrs. All India Ceramic Works Private Ltd., 52/53, Gouhala Road, Liluah, Howrah (a), 900A (HW) Central, 30-5-64 (b); (A) Raw materials other than declared goods for the manufacture of electrical porcelain goods and refractories (d); 15-5-65 (h)

39. Sri Ramniwas Agarwalla carrying on business under the trade name of Messrs. Agarwal Industries (S) 5 N Road, Belgachia P. O. Dasnagar, Howrah for 88 Belilious Road, Howrah (a); 160A (HW) (Central) 8-7-57 (b); 18-5-65 (h).

40. Shri Purshottom Lal Schroff, carrying on business under the trade name Universal Traders, 70/3 B Ratan Sarkar Garden Street Calcutta (a); 1125A (JK) Central, 25-11-64 (b); (A) Electrical cables and wires (c); 19-5-65 (h)

41. Messrs. Kamala Prasad Churiwala Madhav Prasad Churiwala Rajendra Prasad Churiwala (Minor) and Kumari Usha Churiwala (Minor) and Kumari Sumitra Churiwala (Minor) and Kumari Sashi Churiwala (Minor), 12 India Exchange Place, Calcutta. (a); 1594A (LR) Central, dated 8.10.64 (b); Add. Electric Fan (c); 7-5-65 (h).

42. Messrs. Sitaram Saraf, Ram Nath Saraf and Biswa Nath Saraf carrying on business under the trade name of Steel Distributor, 7 Lyons Range, Calcutta (a); 1276A (LR) (Calcutta), 26.12.61 (b). (A) Boiler (c); 11-5-65 (h).

43. Messrs. Jayashree Textiles and Industries Ltd., 15 India Exchange Place, Calcutta(a); 3 B(LR) (Central) dated 13-5-57 (b); Delite Waterproof (Hydrophobic Cement and White ball clay provided that goods are intended for use in the actual process of manufacture of "Procelin Insulator" (b);Add. (1) Raw materials (2) plant, machinery, spare parts and accessories, (3) Consumable stores e g chemicals provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i)"Procelain Insulator" (d); 11-5-65 (h).

44. Messrs. Sushil Kumar, R. S. Patel, Sm. Rama Debi and Sm. Ganga Debi carrying on business under the trade name Imperial Optical Industries, 50A Satkari Mitra Lane, Calcutta (a); 961A (MK) Central, 7-4-62 (b); (A) Cellulose nitrate scrap after nil (c); 15-5-65 (h).

45. Messrs. Radha Krishna Ruia and Ramlal Agarwala, carrying on business under the trade name Bharat Timber and Engineering Works, 15/1 Ultadanga Main Road, Calcutta (a); 812A (MK) Central, 23-9-60 (b); (A) Plywood (c); 15-5-65 (h)

46. Sarbasree Biharilal Khandelwal and Makhanlal Khandelwal carrying on business under the trade name Biharilal Makhanlal Belda bazar, P O Belda, Midnapore (a); 269A (MN) Central, 4-9-62 (b); (A) Ground nut and Mustard oil (c); Nil (d); Nil (e); Nil (f); Nil (g); 13-5-65 (h)

47. (S) Sri Dharam Dutt Jaiswal, Proprietor carrying on business under the trade name Messrs Jaiswal Trading Corporation for Messrs Sudama Ram Jaiswal, Dharam Dutt Jaiswal, Ram Ashis Jaiswal Partners carrying on business under the trade name Jaiswal Trading Corporation 62/1A, Netaji Subhas Road, Calcutta (a); 776A (MR) (C) 24-9-58 (b); 18-5-65 (h)

48. (S) Shri Bijoy Krishna Kundu carrying on business under the trade name Messrs Bijoy Krishna Kundu (for) Messrs. Bijoy Krishna Kundu, (S) 74 K. P. Shaw Street, Calcutta-28 (for) 10 Dum Dum Road, Calcutta-28 (a); 300A (PG) (Central), 29-11-58 (b) 11-5-65 (h).

49. Messrs. Kesoram Industries and Cotton Mills Ltd. carrying on business under trade name Kesoram Spun Pipes and Foundries, P-464, C. I. T. Scheme XLV Radhabazar Lane, Calcutta (a); 1204A (RB) Central, 26-3-65 (b); (A) All consumable stores raw materials and plants and machineries directly required before the term for use in manufacture, etc. (d); 14-5-65 (h).

50. Messrs. Shri Shampuran Saw Mills (S), 8 and 9 Bentinck Street, Calcutta for P-7 Mission Row Extension, Calcutta (a); 695A (RB) Central, 1-7-57 (b); 14-5-65 (h).

51. Messrs Orient Steel and Wire Industries Private Ltd., 2 Brabourne Road, Calcutta (a); 852A (RB) Central 19-9-58 (b); (S) Lickerin wire grits for Lickwire, grips, (A) Steel castings steel ingots after the words grits (c); 17-5-65 (h).

52. (S) K. S. Khuhalani, K. H. Khilnani, Srimati J. R. Tahilani, Srimati P. P. Mulchandni, Srimati U. J. Chhugani, Srimati I. P. Vachhani, Kumari R. K Khushalani, Sri I. A. Khushalani and J. C. Bhatia, carrying on business under the trade name Jayems Engineering Co., for Messrs K. S. Khushalai, K. H Khilanani, Jaswanti R. Tahilani, Pushpa F. Mulchandri, Indra K. Khushalani and Usha K. Khushalani carrying on business under the trade name Jayems Engineerng Co., 22 Brabourne Road, Calcutta (A) 5 Mission Row, Calcutta (1) (a) (a); (S) 96B (RB) Central for 274A (RB) Central (b); (A) Boiler parts oil engine parts, eletreic motor and parts machine and machine parts, welding sets (c); 18-5-65 (h).

53. (S) Shri Daulatrai Jivanlal Bavishi, Proprietor carrying on business under the trade name Shah Bavishi Agencies for Messrs. Dualatrai Jivanlal Bavishi and Kantilal Chaturbhuj Kakkad carrying on business under the trade name Shah Bavishi Agencies, 129 Radhabazar Street, Calcutta (a); 1122A (RB) Central, 26-2-64 (b); (A) Perfumery compound (c); 20-5-65 (h).

54. Shri Gokul Das Damani carrying on business under the trade name Messrs. Plastics Moulders and Fabricators, P 2/1 Madan Mohantolla Street, Calcutta (a); 1064A(SH) Central 7-10-63 (b); (A) Polisting compound after the ward Nil in manufacture or processing of goods sale (d); 15-5-65 (h).

55. Messrs. Dhanraj Bharich, Ramotar Agarwala carrying on business under the trade name Amar Hosiery, 3 Brojodulal Street, Calcutta (a); 719A (SH) (Central) 8-4-60 (b); (A) Needles for use in the manufacture or processing goods for sale after the ward "Nil" (d); 15-5-65 (h).

56. (S) Shri Gokul Ch. Dey carrying on business under the trade name as Kamala Factory, for Messrs Kamala Factory, 13/3 Pathuriaghata Street, Calcutta (a), 514A (SH) (Central) 2-4-58 (b); (A) G. P. Sheet B. P. sheet, tin plate ad trisure bungs (c); (A) G. P sheet B. P. sheet, tin plate an trisure bungs after the word Nil. (d); 15-5-65 (h).

57. (S) Sudhir Kumar Seal, carrying on business under the trade name Unique Scientific Traders, for Unique Scientific Traders, 22A Raja Nabakissen Street, Calcutta-5 (a); 595A (SH) (Central), 26-2-59 (b); 19-5-65 (h).

58. Messrs. Rambilash Agarwalla, Tara Chand Agarwal a carrying on business under the trade name as Ghoneshyam and Co., P-45 Strand Bank Road, Calcutta-7 (a); 990A (SH) (Central), 24-12-62 (b) (A) Pures (c); 20-5-65 (h).

59. Radha Kishan Bindra, Rajendra Kumar Bindra, Surendra Kumar Bindra last partners being minor represented by his natura guardian (Radhe Kishan Bindra, Father) carrying on business under the trade name Messrs. Aarson Sales Corporation (S) 6A, Saklat place, Calcutta for 10, Temple Street Calcutta (a); 1566A (SL) (Central), 1-4-64 (b) 7-5-65 (h).

60. Messrs. Probhat Marketing Co., Ltd., 20 Amherest, Calcutta (a); 1085 A (SL) (Central), 4-7-60 (b); (A) Cotton madeup bedspread (c); 7-5-65 (h)

31. Messrs. Roy and Co., (S) 4 College Street, lcutta for 188A Rash Behari Avenue, Calcutta, rdwan (l) (a); (S) 156B (SL) (Central), 78B (BH) ntral) (b); 13-5-65 (h).

32 (S) Shri Biswanath Choudhury, carrying on siness under the trade name Messrs. Sanitary (Sale) ated as transfree under section 17 of the B. F. (ST) t 41. for Shri Biswanath Choudhury, Sm. Sita vi Poddar carrying on buisness under the trade me Messrs. Sanitary Sales. 4 College Street, lcutta (a); 167A (SL) (Central), 15-9-62 (b); 13-5-65

33. Sarbasree Vishandas Dua, Hansraj Dua, aram Veer Dua, partners, carrying on business der the trade name Messrs. National Scientific uipment Co., (S) 4 Chandney Chawk, Calcutta 22 Nasiruddin Road Calcutta (a); (S) 175A (SL) ntral) for 838 A (BH) (Central) (b), 13-5-65 (h).

34 (S) K. C. Kakad, V. Chaturbhuj, carrying business under the trade name Messrs. Metro Motor K C. Kakad, D. R. Kakad carrying on business der the trade name Messrs. Metro Motor, 29 Ganesh andra Avenue, Calcutta (a); 635A (SL) (Central), 1-57 (b), 18-5-65 (h).

35 Messrs. Goyal Trading Corporation Pvt. Ltd., Ganesh Chandra Avenue, Calcutta (a); 1742A SL) (Central), 7-4-65 (b); (A) Laminated sheets, Thermo foam, slabs (d), (A) laminated sheets,thermo foam slabs (e); 18-5-65 (h).

66. (S) Hemraj Ranchhoddas Betai Chandulal Hemraj Betai,carrying on business under the trade name Messrs. Britannia Talking Machine Co., (Cal.) for Hemraj Ranchhaddas Betai and Jamnadas Bhatta carrying on business under the trade name Messrs. Britannia Talking Machine Co., (Cal.) 184 Dharamtala Street, Calcutta (a); 570 A (SL) (Central) 10-8-57 (b). 8-5-65, (h).

67. (S) Md. Soleman, Md. Yasin Ansari and Bashiuddin, partners carrying on business under the trade name Messrs. Calcutta Batt Works (for) Md. Soleman, dd. Zahir, partners, carrying on business under the rade name Messrs. Calcutta Batt Works, 44/1 anal East Road, Calcutta (a); 635A (TL) (C.) 16-12-60 b); 15-5-65 (h).

68. Shri Vishesh Chandra Kashyap, Sm. Savitri Dev Kulshreshtha, partners carrying on business under he trade name Messrs. Textile and General Engineers S) P-31, C. I. T. Road, Entally, Calcutta (for) 24C Suresh Sarker Road, Calcutta (a); 896A (TL)(C.) 29-5-64 b); 19-5-65 (h).

69. (S) Messrs. Sayeeda Begum, S. M. Arshad S. M. Ashraf, partners, carrying of business under the rade name Messrs Hind Rubber Works, (for) pro, rietor Sri S. M. Ashraf carrying on business unde, he trade name Messrs Hind Rubber Work , 17 Bibi Bagan Lane, Calcutta (a); 514A (TL) (C.) 26-6-57, b); 20-5-65 (h).

Explanatory notes—Regarding the amendment made, the following code letters have been used in indicate the manner in which the particulars of regi tration have been amended :

(A) means "Add"; (D) mean "Delete", (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 170 CT—27th May 1965.– In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information: –

Notes: –(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale

(h) Date of cancellation.

1. Shri Premchand Popatlal Sanghari, carrying on business under the trade name Messrs. Navin & Co., 12 Lower Chitpur Road, Calcutta (a); 1386A (CL) Central, 25-6-57 (b); Hardwares, small tools, wire and wire nettings goods (c); 7-5-65 (h).

2. Shri Manzurul Hasan carrying on business under the trade name Manjee Leather Syndicate, 73 Colootola Street, Calcutta (a); 658A (CL) Central, 26-10-57 (b); skin and hide (c) 7-5-65 (h)

3. Messrs Moni Mohan Khan, Ashima Khan, Nirmal Kumar Khan and Dilip Kumar Khan carrying on business under the trade name Moni Mohan Khan & Co, 1 Mullick Ghat Road, Ramkristopur Charaghat, Howrah (a); 521A (HW) (Central), 6-4-60 (b); Rice and paddy (c), 19-5-65 (h)

4. Messrs. Krishna Chandra Dutta (1946) (Private Ltd., 231 Maharshi Debendra Road, Calcutta (a); 637A (JK) Central, 25-9-57 (b); Spices (c); 20-5-65 (h).

5. Shri Jogesh Chandra Kundu, proprietor, carrying on business under the trade name Messrs Jogesh Chandra Kundu, Kalimoy Ghattak Road, Ranaghat Nadia (a); 108A (KR) (C), 4-3-60 (b); Rice and paddy (c); 13-5-65 (h).

6. Shri Baijnath Baheti, proprietor, carrying on business under the trade name Messrs. National Engineering and Trading Co, 46 Strand Road, Calcutta (a); 767A (RJ) Central, 9-4-60 (b); Electrical goods (c); 10-5-65 (h.

7. Shri Dhananjoy Dey, Kali Sankar Bhattacharjee, Uma Sankar Bhattacharjee, carrying on business under the trade name Messrs. Kamala Trading Corporation 6 Gour Dey Lane, Calcutta-12 (a): 1396A (SL) (Central), 28-12-52 (b); 15-5-65 (h).

8. Khan Chand, proprietor, carrying on business under the trade name Messrs. Khan Chand & Sons, D-2 New Market, Calcutta (a); 271A (TL), C, 18-7-57, (b); Artificial silk (c); 14-5-65 (h).

9. Shri Laxminiwas Dalmia, carrying on business under the trade name Messrs. Laxminiwas & Co., 13 Lindsay Street, Calcutta (a), 933A (TL) (C,) 31-1-63 (b); 19-5-65 (h)

S. K. BOSE, Commissioner.

No. 175 C.T. - 3rd June 1965 In pursuance of the provisions of sub rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. D-324507	Messrs. Ganesh Commercial Co. Ltd., 18A Rupchand Roy Street, Calcutta VT 314B
2. A-330614, B-588907, B-588915 to B-588918, C-062333 to C-062338.	Messrs. Jethmall Dwipchand, Sahar, Murshidabad. BR/26B.
3. A-024596 to A-024600 ..	Messrs. Balaram Kyahram, Sukhapokhuri DJ 463A.

S. K. BOSE, Commissioner.

No. 176 C.T. 3rd June 1965. In pursuance of the provisions of sub-rule (6) of the rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub rule (4) of rule 27A of the Bengal Sales Tax Rules :

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941	Name, address and R. C. No of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. D-018222 to D-018225 ..	Messrs. Kanji Govindji, 18/19 Amratala Street, Calcutta AT/315A.
2. C-008424 and C-008425 ..	Purushothamdas Goenka, Bankura BK/121A.
3. B-033630, A-032363 to A-032365.	Messrs. Anath Bandhu Kabiraj, Sonamukhi, Bankura. BK/224A.
4. B-057187 to B 057190 ..	Messrs Bampada Rakhimpara, Siliguri Darjeeling. JP/2006A
5. A-480783 to A-480785 ..	Messrs. Adak Bros ghara, Hooghly. SP/1212A.
6. B/1-065131 to B 1 065135	Messrs. Badal Chandra pada Das, Sujapur Kaliachak, Malda ML 150A

S. K. BOSE, Commissioner.

No. 183 C.T. 10th June 1965 In pursuance of provisions of sub-rule (6) of the rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub rule (4) of rule 27A of the Bengal Sales Tax Rules

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
(1)	(2)
1. C-169542, D-191821, E 213100, E 213251.	Messrs. Caxton & 1B Ashutosh Mukherjee Road, Calcutta 20. BH 367B
2. B/1-090785	Messrs. The Bengal Tax Co., 39 14 Lower Circular Road, Calcutta. R. C. No CL-179B. EL-322B
3. A 276875, B-474525, D 152350.	Messrs. Patelnagar Fireclay and Potteries Ltd., 11 Post Office Street, Calcutta-1. EL-3516A.
4. A-558995	Bharat Burlap Linkers Pvt. Ltd., 6 1 Beadon Street, Calcutta. MK-3323A.
5. B-240058	Messrs. Syamlal Nemchand Baha Nawabganj, P. O. and Dist. Malda. ML-35B.

S. K. BOSE, Commissioner

No. 187 C.T. - 10th June 1965. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales

Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. N 0-478153 and N 0 478154	Messrs. Hindusthan Steel Ltd., Durgapur Steel Plant, P.O. Durgapur 3, Burdwan. 473(VS) Central.
2. N 638743 to N 638745	Messrs. Kajora Selected Collery., P.O. Raniganj, Burdwan. 28A(VS)Central
3. N 0 639272	Messrs. Punjab Electric and Construction Co., 54 Ezra Street, Calcutta 191A(CL)Central.
4. N 0 623679 to N 0 623685	Messrs. Shiw Bux Rai Hardutrai, 74 Bartalla Street, Calcutta-7 777A(JK) Central.
5. N 0-470940	Messrs. Calcutta Commercial Company, 4 Narayan Prosad Babu Lane, Calcutta. 870A(JK) Central

S. K. BOSE, Commissioner.

No. 188-C.T. 10th June 1965. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. N 0 557550, N 0-557651 to N 0 557655.	Messrs. Caxton & Co., 1B Ashutosh Mukherjee Road, Calcutta 20. 122B(BH) Central
2. N 0 614722 to N 0 614725	Messrs. The Bengal Tannery Co., 31/14 Lower Chitpur Road, Calcutta 8B(CL) Central

S. K. BOSE, Commissioner.

No. 189-C.T. 10th June 1965. It is notified for general information that the following form E I E II for certificate under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, have been cancelled

Serial No. of the forms E-I E II which have been cancelled	Name, address and R. C. No. of the dealer to whom the forms E I-E II were issued by the appropriate Commercial Tax Officer
(1)	(2)
1. E1 025107 . ..	Messrs. Krishna & Co., 157 Netaji Subhas Road, Calcutta 801B(MR)(C).

S. K. BOSE, Commissioner.

egistered No. C207

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सत्यमेव जयते

SADHA 31] THURSDAY, JULY 22, 1965 [SAKHA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 1720C.T. —3rd June 1965.— In pursuance of e provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act, VI of 1941), the llowing names and addresses of newly registered deals together with a description of the goods covered their registration certificates are published for gene- l information:—

otes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Benoy Bhusan Mondal, proprietor, carrying business under the trade name Messrs. Khidderpore lour House, 128 Circular Garden Reach Road, lcutta-23 (a); AL/1080A, 21-5-65 (b); Paints, varnies, linseed oil, lime, tarpulin oil, sand paper, nery cloth, allamati and redoxide powder (d).

2. Shri Reginald Gomez, proprietor, carrying on siness under the trade name Messrs. Orient Engineerg and Electric Col., 4/1 Hussain Shah Road, Calcutta-3 (a); AL/1081A, 26-5-65 (b); (1) Raw materials. rovided that all goods for which exemption from payent of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pneumatic engineering goods(c); Pneumatic engineering goods (d).

3. Messrs. Kamala Prosad Agarwalla, Nathmal Agarwalla and Shyamsunder Agarwalla carrying on business under the trade name Kedarnath Agaiwalla & Brothers, P. O. Barakar, Dist. Burdwan (1). 26/1 Armenian St., Calcutta-1; (2) Goods Shed Road, P. O. Burdwan, Dist. Burdwan (a); AS/180B, 10-5-65 (b); Wheat, atta, flour, suji bran, kerosene oil, lubricating oil, grease, empty drams and tins(d);

4. Messrs. Hirdoomal, Tirth Das, Arjun Das, Sital Das, Gian Chand, Hazarimal & Mewal Das carrying on business under the trade name Hindusthan Granite Stone Works, Borapahari, P. O. Rampurhat, Dist. Birbhum (a); AS/2593A, 11-5-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. 3. Consumable stores, i.e. Explosive, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone ballast and stone chips (c).

5. Md. Nazir Hossain Mullick & Md. Khadim Hossain Mullick carrying on business under the trade name Md. Nazir Hossaon Mullick, Bharakata, P. S. Md. Bazar, District Birbhum (a); AS/2594A, 13-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone chips, ballast & boulders (c).

6. Shri Abdul Latif carrying on business under the trade name Hindusthan Bakery, Hospital Road, P. O. Asansol, District Burdwan (a); AS/2595A, 13-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and

accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bread, biscuit, cake (c).

7. Messrs. Apurba Krishna Das, Lalchand Agarwala, Ulangini Das carrying on business under the trade name Apurba Krishna Das, Ukhilpati, P. O. Bolpur, Dist. Birbhum (a); AS/2597A, 14-5-65 (b); Rice, wheat, atta, pulses, khude, (broken rice), mustard seed, molasses, wheat, bran (d).

8. Shri Prbir Kumar Ghosh carrying on business under the trade name Ghosh Chowdhury & Co., Ram Golam Singh Road, Ushagram, P. O. Asansol, Burdwan (a); AS/2596A, 14-5-65 (b); Battery (d).

9. Shri Roghu Roy carrying on business under the trade name Messrs. R. Roy & Co., P.O. Bolpur, Dist. Birbhum (a), AS/2598A, 15-5-65 (b); Stone materials (d).

10. Messrs. Bishan Das & Melu Mal carrying on business under the trade name Bishan Das Melu Mal, Station Road, P. O. Durgapur-1, Burdwan (a); AS/2599A, 19-5-65 (b), Plant, machinery, spare parts and accessories, Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

11. Shri Sukumar Bose carrying on business under the trade name Bose Stone Works, Nashipur, P. O. Bautia, P. S. Nalhati, District Birbhum (a); AS/2600A 20-5-65 (b); Raw materials, plant, machinery, spare parts and accessories, Consumable stores e.g., Explosive. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone ballast (c).

12. Messrs. Bhagwat Prosad Tibrewal, Sumita Devi Tibrewal, Tara Devi Tibrewal & Taramani Tibrewal carrying on business under the trade name Bhagwat Prasad, Station Road, P. O. Suri, Dist. Birbhum (a); AS/2601A, 20-5-65 (b); Cummin seed, chillies, poppy seed, corriander seed, soda, cardamon, cloves, cinamon, cocoanut oil, gunny bag, coir string, ground nut, vermilion, oil cakes, indigo, pulses, rice, pady, tea, tobacco camphor, salt, incense stic, gur, wheat, wheat products and husk (d).

13. Sarbasree Laxminarayan Mundhra, Gopal Chand Mundhra, Ram Kishan Mundhra and Gouri Shankar Mundhra, partners, carrying on business under the trade name Sunrise Trading Co. 3C, Noormal Lobia Lane, Calcutta (a); AT/4069A, 26-5-65 (b); (1) Raw materials, viz., Eyelet, canvas, water-proof cloth, thread and flexwine, (2) Plant, machinery, spare parts and accessories, viz., Sewing machine and parts. Provided that all goods for which exemption from peyment of sales tax is claimed are intended for use in actual process of manufacture in West Bengal of the goods named below: (i) Tarpauline (c); Cotton canvas and water proof cloth (d).

14. Sarbasree Kamala Kanta Mondal, Ramnarayan Mondal, partners, carrying on business under the trade name Messrs. Kamala Kanta Mondal & Sons. Kaicha Station, Burdwan (a); BN/1472A, 19-5-65 (b); Chilly jira, ajoan, groundnut oil, coconut oil, broomstick linseed oil, dhania, dhuna, soda, coaltar, tea, poppy seed (d).

15. Sarbasree Gopimohan Roy, Broja Mohan Roy & Peary Mohan Roy, partners, carrying on business under the trade name Messrs. Murari Mohan Roy & Bros., Sashibhusan Bose Road, Radhanagore, Burdwan (a); BN/1473A, 20-5-65 (b); Ghee, chilly, jira, mouri methi, dhania, soda, groundnut oil, groundnut, cocoanut oil, poppy seed, catachu, tea (d).

16. Shri Haridas, proprietor, carrying on business under the trade name Messrs. Haridas & Co., Jotram, Burdwan (a); BN 1474A, 20-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).

17. Shri Sachida Nanda Bhakat carrying on business under the trade name Messrs. Gita Stores, 2 Mahesh Sarkar Lane, Khagra, S. Berhampore, Murshidabad (a); BR/798A, 14-5-65 (b); Cummin seed, ani seed, ajawan, chillies, catachu, corriander seed, coal-tar, cocoanut oil (in small tin containers) linseed oil groundnut oil, groundnut, poppy seed, cassia leaf, cardamon coir rope, soda, fenugreek seed, sneense and carway seed (d).

18. Shri Nripendra Nath Adhikary, carrying on business under the trade name Messrs Nripendra Nath Adhikary, Tiakata Nowada, Murshidabad (a), BR/799A 24-5-65 (b); Chillies, cummin seeds, cocoanut oil (in small tin containers), sweet fennol and lozence (d).

19. Shri Ajit Kumar Chatterjee carrying on business under the trade name Messrs. Calcutta Press Service 249 Bepin Behari Ganguly Street, Calcutta (a); CL/3874A, 14-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Mat, block stereos for printing press (c).

20. Sharbasri Suresh Kumar Lath, Sagarmal Suresh Asha Jhujunwala and Vandhana Jhunjhunwala carrying on business under the trade name Messrs. Bang Vyapar Sangha, 14/1B Ezra Street, Calcutta (a); CL/3875A, 15-5-65 (b); Gunny bags (d).

21. Sharbasri Deoki Nandan Jhunjhunwala, Ghanshamdas Jhunjhunwala Ravi Kumar Jhunjhunwala and Soshi Jhunjhunwala carrying on business under the trade name Bang Vanijya Mandal., 14/1B Ezra Street, Calcutta (a); CL/3876A, 15-5-65 (b); Jute carpet backing cloth and gunny bags (d).

22. Shri Woomesh Chandra Sarkar carrying on business under the trade name Messrs. Elite Furnishers 240/4 Bowbazar Street, Calcutta (a); CL/3877A, 19-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual proce

of manufacture in West Bengal for sale of the goods named below: (i) Wooden furniture (c); Wooden furniture, Dunlopillo, Foam rubber (d).

23. Sharbasri Chandratan Mundhra and Brij Ratan Dawarkani carrying on business under the trade name Messrs. Modern Traders Syndicate, 55 Ezra Street, Calcutta (a); CL/3878A, 19-5-65 (b); Bolts, nuts, m.s. pipe, g. i. elbow, socket, electro holder, leather hand glove, cutout and cable socket of electric (d).

24. Sharbasri Satish Sharma and Naresh Sharma carrying on business under the trade name Messrs. Allied Electrics, 265 Bowbazar Street, Calcutta (a); CL/3879A, 19-5-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Electrical and scientific instruments (c); Electrical and scientific instruments (d).

25. Messrs. Ratanlal Kankaria and Kewal Chand Kankaria carrying on business under the trade name Sales and Supply Bureau, 4 Raja Woodmunt Street, Calcutta (a); CR/3574A, 17-5-65 (b); Tools, p.v.c. tubes, carbon steel rod, copper, metal, pipe and pipe fittings (d)

26. Shri Basudeb Mookerjee, Proprietor, carrying on business under the trade name Basudeb Mookherjee, 137 Canning Street, Calcutta (a); CR/3576A, 19-5-65 (b) Petroleum products and fuel oils (d).

27. Messrs. Badriprasad Saraogi, Ramaniranjan Saraogi and Omprakash Saraogi carrying on business under the trade name Universal Stores & Engineering Co., 40 Strand Road, Calcutta (a); CR/3577A, 20-5-65 (b); Tools, cork cover, carbon steel, crucible, black lead powder, pipe, pipe fittings, jute dyes, knife, wire, wire brush h. s. steel, wood, soda, wire nail, case, hoop iron, revets, screw, silver cant parts, jute mill machine parts, glass, cock, nonferrous rod, steel flat, bolts, nuts, washer, shutter, round, chain rubber sheet, shaftings, fire bricks, chalk, pin, solder, appexior compound, wire netting (d).

28. Messrs. Engineering Manufacturers Private Ltd., 2A Chowringhee Sqr., Tower House, 2nd floor, Calcutta (a), EL/3729A, 22-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pressure gauges (c).

29. Messrs. Hariram Bhawsinghka and Shivratan Damani carrying on business under the tarde name Bharat Engineering Industries 115 Rajaballav Saha Lane, Howrah (a); HW/3006A, 21-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (1) Copper contacts, steel plate springs and tin capseal (c).

30. Shri Purna Lall Seal carrying on business under the trade name Messrs. Eastern Engineering Corporation, 53/C, Rajballav Ghat Road, Howrah (a); HW/3007A, 21-5-65 (b); Pipe & pipe fittings, beltings, bearings, machinery spares, belt paste, belt dressings, tools & implements, high speed steel, stainless rods and rounds and steel tubes (d).

31. Messrs. Sukumar Ghose and Sunil Kr. Ghose carrying on business under the trade name Bengal Gear & Pinion Manufacturing Co., 134 Currie Road, Howrah-4 (a); HW/3008A, 21-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Machine parts (c).

32. Shri Bejoy Lal Kumdu carrying on business under the trade name Messrs. Bijoy Engineering Works, 1/2 Hriday Krishna Banerjee Lane, Howrah (a), HW/3009A, 22-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts, and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale, (1) Sockets, tees, elbows and angles (c)

33. Messrs. Kan Mohammed, M. Kabia, R. Bang and S. Bang carrying on business under the trade name Pioneer Mineral & Marble Industries, 21/1 Mirpara Road P. O. Bhatnagar, Lillooah, Howrah (a), HW/3010A, 24-5-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual prodess of manufacture of the goods named below for sale; (i) Marble chips, marble powder, quartz chips and powder (c).

34. Messrs. Haradhan Maity, G. C. Maity, K. C. Maity and R. C. Maity carrying on business under the trade name Maity Brothers, P-58 Benaras Road, Howrah (a), HW/3011A, 26-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable storees, e.g., Mobil oil, grease and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Flake machines and its parts (c).

35. Messrs. B. C. Mondal and K. D. Mondal carrying on business under the trade name Metal Industries, 57/7 Q Road, Belgachia, Howrah (a), HW/3012A, 26-5-65 (b); Pipe Fittings (d).

36. Messrs. Muklinath Misra and Sitaram Poddar carrying on business under the trade name Traders & Exporters Corporation, 55 J. N. Mukherjee Road, Howrah (a); HW/3013A, 26-5-65 (b). Hemp (d).

37. Shri Prakash Chandra Gupta and Sm. Premvati Bansal carrying on business under the trade name Ashok Chemical & Oil Industries, 12 Adi-Banstolla Lane, Calcutta (a); JK/3446A, 22-5-65 (b), Welding rods and accessories and calcium chloride (d).

38. Shri Ramnicklal, Jethalal Shah carrying on business under the trade name Kamala Presentation House, 131 Cotton Street, Gandhi Katra, (Shop No.14) Calcutta-7 (a); JK/3447A, 22-5-65 (b); Novelty goods and toys (d).

39. Shri Suresh Chandra Shah carrying on business under the trade name Gujrat Trading Co., 20 Maharshi Debendra Road, Calcutta (a); JK/3448A, 22-5-65 (b); M. S. rods, M. S. angles, M. S. sh eets, Channels and flats, M. S. plates, M. S. squares, M. S. rounds and R. S joists (d).

40. Messrs. Pran Gopal Boral and Deb Kumar Boral, carrying on business under the trade name Arun Co., 9/1A, Sikderpara Street, Calcutta-7 (a); JK/3449A, 24-5-65 (b); Screws, bolts and nuts, copper pipe, copper tube and copper sheets, lead pipe, washers, guard lamp and head lamp and reflectors polythene tube, air conditioning machine, locking ring, porcelain basin, check valve and water tape, lubricator pot, wire mesh and electrical globes (d).

41. Messrs. Iswar Kumar Jain, Satya Narayan Sinhal, Ramniwas Sinhal and Mahadeo Prasad Sinhal carrying on business under the trade name Hardware Centre, Hill Cart Road, P. O. Siliguri, District Darjeeling (a); JP/2220A, 14-5-65 (b); Nails, steel chairs, hinges, screws, hasp and staples, hammers, door and window fittings, nuts and bolts, washers, hooks, clamp, latches, locks and keys, hessian cloth, jute products, rope coir products, rexine, canvas, petromax stoves and parts thereof, odomil, paints, tools, varnish, oil, sand paper, polishing materials for woods, brushes, dry powders, ropes, electrical shades, lamps, wall bracket, holder, switches, wooden fittings, cables and wires, porcelain goods, copper wire, fans, heaters, solder & soldering iron, water filter, electric pump, electrical motor, glasses, mirror, doormat, floor carpet, linoleum, sanitary wares, pipes and fittings, bathroom fittings, spare parts of rice husking machine, rubber sheets, mats, durries, tracing cloth, polysheets, tubes, hard boards, plywoods, black board, bath tubes, soft board, ply teak, g. i. wire, mesh, expanded metal, g. i. ridgings, gutters, plastic goods, tarpaulines, hand blower, lime, water tank, coal tar, chips, mossaic goods, cotton waste, enamel wares, and ice bags. (d).

42. Messrs. Balak Ram Dutta and Gour Chandra Dutta, partners, carrying on business under the trade name Bholanath Dutta & Bros. (Utensil) Matiari, Nadia (a); KR-2104A, 14-5-65 (b); (1) Raw materials. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Brass & Copper Utensil (c).

43. Messrs. Atul Chandra Dutta and Nani Gopal Dutta, partners, carrying on business under the trade name Bholanath Dutta & Bros. (Cloth) Matiari, Nadia (a); KR/2105A, 14-5-65 (b); Cloth, piece goods and ready made garments (d).

44. Shri Suresh Chandra Hiralal Shah carrying on business under the trade name Suresh Engineering Corporation, 21B Canning Street, Calcutta (a); LR/3691A, 14-5-65 (b); (1) Pin sockets, 2. Ball bearings, 3. Emery stone, 4. Belt fastener, 5. Elbow, 6. Stainless steel perforated sheets, 7. C. E. I. Union, 8. G. I. V. Bend, 9. Tape (d).

45. Sarbasree Shreekishan Patodia and Bishambhar-lal Patodia carrying on business under the trade name Messrs. Orient Trading Co., 5 Clive Row, Calcutta (a); LR/3692A, 15-5-65 (b); 1. Lubricating oil, 2. Paraffin wax, 3. Grease, 4. Engine oil (d).

46. Sarbasree Arun Kumar Jhawar, Lakshmi Nara-yan Mahesri, Sm. Premlata Jhawar and Sm. Hemlata Jhawar carrying on business under the trade of Ancilli-ary Suppliers, 16 India Exchange Place, Calcutta (a); LR/3693A, 22-5-65 (b); (1) Cable trays, (2) Hospital beds (d).

47. Shri Sardar Narayan Singh and Shri Rajnath Singh carrying on business under the trade name Messrs. Bharat Tools Stores, 81 Mechuabazar Street, Calcutta-12 (a); MK/3908A, 21-5-65 (b); Drilling Machine, Lathe machine and parts thereof, tips, spray guns, paints & polishing materials, die and die handles, machine valves and machinery tools (d).

48. Shri Jatindra Narayan Ray, Shri Jagish Chandra Pradhan and Shri Kamala Prasanna Ray carrying on business under the trade name Messrs. Modern Leather Store, 9/10 Cornwallis Buildings, Calcutta-12 (a); MK/3909A, 21-5-65 (b); Leather, rubber soles and rubber shoe products, shoe polishing materials, rubber solution, cork sheets (d).

49. Shri Narayan Ch. Polley, Shri Probodh Ch Polley and Shri Prasanta Kumar Basu carrying on business under the trade name Messrs The Bina Engineering Works, 9/1 3 Canal East Road, Calcutta-4 (a) MK/3910A, 22-5-65 (b); Zinc (d).

50. Shri Harban Singh carrying on business under the trade name Messrs. New Bombay Hotel, 10A Jatindra Mohan Avenue, Calcutta (a); MK/3911A, 22-5-65 (b); 1. Raw materials, tea, rice, flour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Cooked food, sweet-meats, tea, sarvat, for sale (c) Coco-Cola (d).

51. Beharaichi Ram Jaiswal carrying on business under the trade name Messrs. B R. Jaiswal, 4B, Rajendra Deb Road, Calcutta (a); MK/3912A, 22-5-65 (b), Pipe and pipe fittings (d).

52. Shri Ramchadar Dhanuka and Shri Hari Prasad Todi carrying on business under the trade name Messrs Narendra Soap Manufacturing Co.,84A Upper Chitpore Road, Calcutta-6 (a); MK/3913A, 24-5-65 (b); 1. Raw materials, cocoanut oil, ground nut oil, castor oil, palm oil, caustic soda, sodium silicate, scents. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Soap for sale (c);

53. Shri Ajit Kumar Sadhukhan and Shri Gour Mohan Sadhukhan carrying on business under the trade name Messrs. Ajit Kumar Sadhukhan & Brothers, 111 Raja Dinendra Street, Calcutta (a); MK/3914A, 25-5-65 (b); Mustard oil and Coconut oil (d).

54. Shri Jai Prakash Gupta and Shremati Raj Dulari Gupta carrying on business under the trade name Messrs. Kaspian Enterprises, 1/A Beehu Chatterjee Lane, Calcutta-5 (a); MK/3915A, 27-5-65 (b); Bolts, nuts, screws, iron rods and scrap, washers, reveting snaps, dog nails, m. c. i. universal paul locks (d).

55. Sarbasree Rughlall Maheswari, Nemi Chand Maheswari and Asharam Somani, partners, carrying

siness under the trade name Messrs. Rughlal Chand, Samsi, Malda (a); ML/798A, 20-5-65 (b); , linseed and lime (d).

Sree Paresh Bandhu Roy, Proprietor, carry- on business under the trade name Messrs. Bakery, Birnagar, Raiganj, West Dinajpur ML/799A, 25-5-65 (b); Consumable stores, ammonia & yeast. Provided that all goods which exemption from payment of sales claimed are intended for use in the actual ss of manufacture of the goods named below: ead and biscuit for sale (c).

Shri Sankari Prasad Sinha, Proprietor, carrying siness under the trade name Messrs. Radio Electric oration, 1/34 Netaji Subhas Road, Malda (a); 00A, 25-5-65 (b); Consumable stores, viz., Radio and its accessories. Provided that all goods for exemption from payment of sales tax is claimed ntended for use in the actual process of manufacture e goods named below: (i) Radio for sale (c); Radio parts, bulbs, wire, switch, plug top, push switch, light, multiplug, fans, torch and its accessories, attery, sports goods, resistance holder (d).

Shri Jagannath Basak, Proprietor, carrying on ness under the trade name Messrs. Jagannath- k, Malda Town Station, Malda (a); ML/801A, 65 (b); Consumable stores, viz., tea. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual ess of manufacture of the goods named below: Drinking tea for sale (c).

Shri Sudhir Chandra Manna carrying on business r the trade name Sudhir Chandra Manna, Chandra- Ghatal Road, P. O. Chandrakona, Dist. Midnapore MN/1804A, 15-5-65 (b); 1. Raw materials, provided all goods for which exemption from payment of tax is claimed are intended for use in the actual ess of manufacture in West Bengal for sale of the s named below: (i) Fire wood (c).

Shri Suresh Chandra Maity carrying on business r the trade name Suresh Chandra Maity, Vill. kakumari, P. O. Basantia, P. S. Contai, District, napore (a); MN/1805A, 18-5-65 (b); 1. Raw materials umable stores, Coal. Provided that all goods which exemption from payment of sales tax is claimed intended for use in the actual process of manufac- in West Bengal for sale of the goods named below: Bricks (c).

Shri Sudhir Chandra Metia carrying on business er the trade name National Timber House, kararah, P. O. Tamluk, District Midnapore (a); /1806A, 19-5-65 (b); 1. Raw materials. Provided all goods for which exemption from payment of s tax is claimed are intended for use in the actual ess of manufacture in West Bengal for sale of the ds named below: (i) Sized wood (c).

Shri Sasanka Sekhar Chatterjee, Proprietor, rying on business under the trade name Messrs. S Chatterjee & Co., 62 Netaji Subhas Road (2nd. r. Room No 98) Calcutta (a); MR/2791A, 25-5-65 Ropes, bolts and nuts, m. s. chain, cotton canvas, ton waste, and rags, waterproof dress and shoes, n-ferrous metal sheets and rods, padlock, broomsticks, gunny bags and rags, tarpauline, boat latching, metal blocks, wooden products and shovel (d).

63. Shri T. Ghose, Proprietor, carrying on business under the trade name Messrs. T. Ghose & Co., 62/4/1/1A, Netaji Subhas Road, Calcutta (a); MR/2792A, 26-5-65 (b); Ivory products (d).

64. Shri Satish Chandra Dhar carrying on business under the trade name Budge Budge Service Station, Sarangabad, P. O. Maheshtola, 24-Parganas (a); PG/ 3209A, 15-5-65 (b); Lubricating oil, mobil oil, engine oil, grease and motor parts and accessories (d).

65. Messrs. Jogesh Chandra Banerjee, Panchanan Jana and Bimal Kumar Das carrying on business under the trade name Everest Electro Industries, B. T. Road, Sukhchar Bazar, 24-Parganas (a); PG/3210A, 19-5-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical switches of various voltages (c).

66. Messrs. Babulal Jalan, Shew Bhagwan Jalan, Nand Kishore Jalan, Kishorilal Jalan, Shyam Sunder Jalan, Gopal Krishna Jalan, Debi Prosad Jalan, Bal Kissen Jalan, Sushil Kumar Jalan, Ashoke Kumar Jalan, Sudhir Kumar Jalan and Amar Kumar Jalan carrying on business under the trade name Baushidhar Jalan & Sons, 5 Mission Row, Calcutta (a); RB/1549A, 25-5-65 (b); Lubricating oil, empty drums and grease (d).

67. Messrs. Tarak Nath Chandra, Paresh Nath Chandra, Gopal Lal Chandra and Pradip Kumar Chandra (minor), represented by his father carrying on business under the trade name Glass and Mirror Emporium, 66C Ahiritola Street, Calcutta (a); SH/3642A, 24-5-65 (b); Glasses, mirrors (d).

68. Messrs. Ramacharya Dubey, Ramkaran Dubey & Rupkali Devi carrying on business under the trad name Kashi Timber Trading Co., 67/10 Strand Road Calcutta-6 (a); SH/3643A, 27-5-65 (b); Timber (d)

69. Shri Roop Narayan Sharma, Proprietor, carrying on business under the trade name Glacoid Industries, 236 Dwarik Jungle Road, Bhadrakali, Hooghly (a); SP/1730A, 22-5-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:- 1. Steel shots (c).

70. Shri Jatindra Nath Biswas, Proprietor, carrying on business under the trade name J. Biswas & Co., Lakshmigunj, Chandernagore, Hooghly (a); SP/1731A, 25-5-65 (b); 1. Raw materials. 2. Machinery; spare parts & accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of thegoods named below: (i) Cycle rickshaws, (ii) Bicycles (c); Bicycle, bicycle parts and accessories, cycle rickshaw parts and accessories, stove and parts, rexin (d).

71. Messrs. Md. Hanif, Abdul Hamid and Md. Azim, partners, carrying on business under the trade name West Bengal Hide Co., Gandhi Sark, Rishra, Hooghly (a); SP/1732A, 26-5-65 (b); Goat skin, hide, tallow (d).

S. K. BOSE, Commissioner.

No. 173 C.T. 3rd June 1965.— In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:-

Notes:(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Banshidhar Kedia, Motilal Kedia, Kishanlal Kedia and Rameshwarlal Kedia, Partners, carrying on business under the trade name Motilal Kedia, G. T. Road, Asansol (a); AS 2260A, 29-11-61 (b); (A) Dehydrated Vegetable (d); 7-5-65 (e).

2. Messrs. Ajit Kumar Laha, Jitendra Nath Laha, Nabani Kumar Laha, Paresh Nath Laha carrying on business under the trade name "Ajit Kumar Laha". B. B. Road (Schoolpara) Ranigunj, District Burdwan (a); AS 2133A, 26-11-60 (b); (A) Radio (d); 14-5-65 (e).

3. (S) Messrs. Hari Lall Sharma, RamSharanSharma and Bharat Kumar Sharma carrying on business under the trade name H. L. Sharma & Sons for Shri H. L Sharma carrying on business under the trade name H. L. Sharma and Sons, G. T. Road, P. O. Asansol, District Burdwan (a); AS 1707A, 31-5-55 (b); 14-5-65(e).

4. (S) Shri Dhrubendranath Sinha carrying on business under the trade name Jogamaya Tea Estate for Shri Dhrubendranath Sinha Proprietor, carrying on business under the trade name Messrs. Ghayabahi Tea Estate, P. O. Santiniketan, Dist. Birbhum (a); AS 178B, 31-7-57 (b); 17-5-65 (e).

5. Messrs. Narain Das Moheswari, Banshilal Maheswari and Tilok Chand Mesheswari carrying on business under the trade name Shankar Cloth Stores, Nalhati, Dt. Birbhum (a); AS 1698A, 7-5-55 (b); (A) Umbrella (d); 17-5-65 (e).

6. Messrs. Krishna Gopal Jhunjhunwala, Omprakash Jhunjhunwalla, Surendra Kumar Jhunjhunwalla, and Bishnu Kumar Jhunjhunwalla, Partners, carrying on business under the trade name Messrs. Babulal Krishna Gopal, P. O. Ranigunj, District Burdwan (a); AS 147B, 8-9-59 (b); (A) (i) Cogging sleeper, (ii) Wo (iii) G. I. pipes (d); 19-5-65 (e).

7. Messrs. Banawari Lal Madhogaria, Sree L Madhogaria and Jagdish Prosad Modhagaria, Partner carrying on business under the trade name Banawa Lal Sree Lal, Barakar, Burdwan (a); AS 797A, 1-12-4 (b); (A) Sat Isafgol, fire works, cocoanut oil (d); 20-5-6 (e).

8. Sm. Anchi Devi, Sri Radha Kishan Agarwalla Ramsingh Agarwala, Deokinandan ,Agarwalla, Partner carrying on business under the trade name Kedarnat Brijmohan, 196 Cross Street, Calcutta (a); AT 9104 29-9-41 (b); (D) Kirana (A) Gugul, Nausadar, Medicina Herbs, Palmnuts, Rasin (d); 22-5-65 (e).

9. (S) Sri Hariballav Bhanalal, Sri Girdharila Mulji, Sri Jayantilal Bhanalal carrying on business un der the trade name Madanji Meghraj (for) Sri Hari ballav Bhanalal, Sri Girdharilal Mulji, Sri Jayantila Bhanalal, Sri Chandulal Mulji carrying on busines under the trade name Madanji Meghraj, 38 Armenia Street, Calcutta (a); AT 680A, 24-9-41 (b); 22-5-65 (e)

10. Messrs. Bisheswar Lall Kajaria, Shanti Kuma Kajaria, Chanda Devi Kajaria carrying on business unde the trade name Jay Bharat Corporation, 28 Amratala Street, Calcutta (a); AT 4059A, 20-4-65 (b); (A) Hydra Jute bags, Hessian, Twine (d); 25-5-65 (e).

11. Shri Ajitlal Arora carrying on business under the trade name A. L. Bora, 71 Canning Street, (R. No H-22) Calcutta (A), Calcutta (1) (a); (S) AT 317B (for) AT 4042A (b); 27-5-65 (e).

12. Sm. Kesri Debi Agarwala, Sri Jiwanram Agarwala carrying on business under the trade name Ram chandra Surajmal, 26/4A Armenian Street, Calcutta (a) AT 822A, 29-9-41 (b); (D) Kirana, sticks, Piece goods Metal utensils, iron plate, barbed wire, wire, kadai, G.I Pipe, G.I. ridgings (A) Dhania Chandani, Ajwain, methi sulfa, katha, sodi-bi-carb, fitkari (Alum) sonf, chilli (d); 27-5-65 (e).

13. Shri Chotalal Mohanlal Doshi, Shri Harshadra Chotalal Doshi carrying on business under the trade name Diamond Leather Works, 71 Canning Street, Calcutta (a); AT 3461A, 27-12-57 (b); (A) Thermometer (d); 27-5-65 (e).

14. (S) Messrs. Kanailal Das, Balaram Das and Nikhil Ranjan Das carrying on business under the trade name Panchanan Das & Sons (for) Messrs Kanailal Das, Balaram Das and Raj Laxmi Dasi carrying on business under the trade name Panchanan Das & Sons, 34 Pandit Parsattam Roy Street, Calcutta (a) AT 176A, 25-9-41 (b); 27-5-65 (e).

15. Messrs. Hilla Tea Estate and Industries Ltd. 3 Camac Street, Calcutta (a); BH/3193A, 15-7-60 (b) insert "Consumable stores, viz., oil" after the word "Spare parts and accessories" (c); 21-5-1965 (e).

16. Shri Virendra Kumar Rajpal carrying o business under the trade name Messrs. Ferro-Me Corporation.(S) 44/2 Garcha Road, Calcutta-19; fo 49 Hindusthan Park, Calcutta-29 (a); BH 3729A, 10 12-64 (b); 21-5-65 (e).

17. Shri Advani Gurmukh carrying on business under the trade name Messrs. Hindusthan Precision Tools, 6 Russell Street, Calcutta-16 (a); BH 3750A, 2-2-65 (b). (A) Lamps, sockett, adopters, pressure cookers, conduit-pipes and fittings electrical fittings, transformers, rectifiers, switch gear, electrical instruments and appliances, bridges and potentiometre, exhaust fan, air circulator, electrical grinder (d); 21-5 65 (e).

18. Messrs. Indian Oil Corporation Ltd. (Marketing Division), 13 Camac Street, Calcutta-16 (S) Cal (1), PG(3), JP(1), CB(1), AS(1), MN(1) for Cal (1), PG(2), JP (1), CB(1), AS(1) (a); BH/347B, 17-1-64 (b); 22-5-65 (e).

19. (S) Messrs. Javhermal Vazirmal, Nanikram Daulatram, Vishindas Daulatram, Tirthdas Hemandas, Jethipai Daultram, Lilabai Guramal, Nirmal Guramal, Prem Guramal carrying on business under the trade name of Messrs. Satramdas Dhalamal for Messrs. Javhermal Vazirmal, Guramal Daulatram, Nanakrim Daulatram, Vishindas Daulatram, Tirthdas Hemandas, Sukhram Tapandas, Murli Tapandas, Tikam Topandas carrying on business under the trade name of Messrs. Satramdas Dhalamal, 12J Park Street, Calcutta-16 (a); BH/409A, 22-9-41 (b); 24-5-65 (e).

20. (S) Messrs. S. Kumar & Co. Pr. Ltd. carrying on business under the trade name of Messrs. India's Hobby Centre & India's Coal Centre for Messrs. S. Kumar & Co. Pr. Ltd. (Prop.) carrying on business under the trade name of Messrs. India's Hobby Centre, 35 Chowranghee Road, Calcutta (A) Calcutta & Howrah (1) (a); (S) BH/368B for BH/3317A (b); (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Aero model, ship model, toys, children garment, ceramic goods, acquarium, sports goods, electrical appliances, fretsaw machine, band saw, component parts of diesel engine, wooden furniture, tools and diet (e). (A) Fish food, acquarium-accessories, household linen, icecream, presentation goods, gift cards, tricycles & bicycles, prams & push chairs, packing paper, stationery, hobby goods, tray, packing boxes, bird cages, winget-iron-stands, rubber wheels, plastic & rubber tubes, acquarium fishes, pians wire, nuts and bolts, abrasive paper, varnishes, nails & screws, washers, springs, brushes, crockeries and coal (d). 24-5-65 (e).

21. The Lagan Jute Machinery Co.(P) Ltd., 24B Park Street, Calcutta-16 (a); BH/3339A, 7-9-56 (b); Insert afterwards "Jute Mill Machinery Parts." Jute Textile Drawing Frames (e); 24-5-65 (e).

22. Messrs. Grant James (P) Ltd., (S) 11 Hungerford Street, Calcutta-16 for 8A & B Lower Rawdon St., Calcutta-16 (a); BH/112A, 18-9-41 (b); 24-5-65 (e)

23. Messrs. Anukul Ch. Das, Anil Kr. Das, Aji Kr. Das and Anna Kr. Das carrying on business under the trade name of Messrs. Dass Brothers, 38A Chakrabaria Road (South), Calcutta-25 (a); BH/3395A, 2-6-62 (b); (A) Electric wire, ball-bearing, piston-ring, empire cloths, thinner (d); 25-5-65 (e).

24. M. Dhar Co. Ltd., 175 Rash Behari Avenue, Calcutta (a); BH/724A, 28-9-41 (b); (D) Structural steel, hardware, iron, castings, insulating materials after the words consumable stores viz. (A) Insert oxygen gas, acetylene gas after the words consumable stores e.g. (c); 26-5-65 (e).

25. (S) Shri Bimal Chandra Roy & Shri Nirmal Chandra Roy, partners, carrying on business under the trade name of Messrs. Bimal Chandra Roy & Bros. (for) Shri Bimal Chandra Roy, proprietor, carrying on business under the trade name of Messrs. Bimal Chandra Roy, Hatudewan, Burdwan (a); BN 1307A, 29-6-60(b); 14-5-65 (e).

26. (S) Shri Gopeswar Choudhury, Balai Chandra Chowdhury, Kanai Lal Chowdhury, partners, carrying on business under the trade name of Messrs. Chowdhury Brothers, (for) Messrs. Chowdhury Brothers, Badamtala, Kalna Road, Burdwan (a); BN 1126A, 4-9-54 (b); 18-5-65 (e).

27. (S) Sm. Abala Bala Choudhury, proprietress, carrying on business under the trade name of Messrs. Misti Mahal (for) Messrs. Misti Mahal, B. C. Road, Burdwan (a); BN/1117A, 18-6-54 (b); 18-5-65 (e).

28. (S) Shri Subodh Kumar De (Prop.) carrying on business under the trade name of Messrs. Subodh Kumar De, for Messrs. Subodh Kumar De and Amal Kumar De, carrying on business under the trade name of Subodh Kumar De & Amal Kumar De, Harihatta, Post-Khagra, Murshidabad (a); BR/662A, 24-5-60 (b); 19-5-65 (e).

29. Shri Chandra Dwip Giri (Proprietor) carrying on business under the trade name "Messrs. Chandra Dwip Giri", Chaulpatty, Khagra, Murshidabad (a); BR/730A, 7-8-1962 (b); (A) "Coal-tar cardamon, groundnut oil (refined), linseed oil, groundnut, starch, poppy seed, cuminseeds, chillies, soda, ajwa, castor oil, carwayseeds, fenugreek seeds and coir string" (d); 24-5-65 (e).

30. (S) Ahmed Haji Ebrahim, Md Jaffer Haji Ebrahim carrying on business under the trade name Haji Ebrahim Haji Zamal Noor Mahammed (for) Haji Ebrahim Haji Zamal Noor Mohammed, 12 Zakaria Street, Calcutta (a); CL/2619A, 7-1-47 (b); (A) Sodibicurb (d); 15-5-65 (e).

31. (S) Syed Jawar Ali, Syed Zakir Ali and Syed Zahid Ali carrying on business under the trade name Messrs. Suratee Tobacco Company, (for) Suratee Tobacco Company, 3/5 Raj Mohon Street, Calcutta (a); CL/1702A, 22-12-48 (b), (S) 1. Raw materials., Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sales of the goods named below: (i) Biris (for) Paper, gunny bags hessian cloth jute twine, thread and (1) any other raw material, (2) Plant machinery, spare parts, accessories and consumable stores certified by the purchasing dealer to be required for use in any process in the manufacture of "Biris" for sale (e); 15-5-65(e).

32. Messrs R. Piyardall Pr. Ltd., 55 Canning Street, Calcutta (a); CL/3839A, 27-2-65 (b); (A) Pad lock, lock, bolts, nuts, joist, m s rods (d); 15-5-65 (e).

33 (S) Messrs. Chhaganlal Shanghri and Babulal Shanghri carrying on business under the trade name of Messrs. New Oriental Stores, (for) Shri Babulal Shanghri carrying on business under the trade name Messrs. New Oriental Stores., 55/124 Canning Street, Calcutta (a); CL/1476A, 5-8-46 (b); 15-5-65 (e).

34. (S) Messrs. Suresh Chandra Vasa & Pravin Chandra Mohanlal carrying on business under the trade name The Metal Parts Manufacturing Co., 36 Ezra Street, Calcutta (for) Dolatraj Himatlal Mehta & Pravin Chandra Mohanlal carrying on business under the trade name The Metal Parts Manufacturing Co., 26 Ezra Street, Calcutta (a); CL/3601A, 3-9-63 (b); 15-5-65 (e).

35. Shri Lalit Chandra Haridas Parekh carrying on business under the trade name "Deepak Corporation"., 147 Mahatma Gandhi Road, Calcutta-7 (a); CL/3720A, 22-5-64 (b); (A) Jute twine, groundnut oil, empty barrels and tin containers (d); 17-5-65 (e).

36. (S) Messrs. Ram Naresh Pandey & Gouri Sankar Pandey carrying on business under the trade name Industrial Electric Co., (for) Industrial Electric Co., 35 Ezra Street, Calcutta (a); CL/3088A, 29-5-59 (b); 17-5-65 (e).

37. Messrs. The Indian Pioneers Co. Ltd., 35 Block 'C' College Street Market, Calcutta (a); CL/43B, 7-3-43 (b); (D) Paper, board, cloth, leather goods, colour paper (e); (D) Stationery, provisions, snuff, hosiery, jewellery, knitting materials, fountain pen and pencils, oilman stores, optical goods, fancy goods, photographic goods, perfumery, sporting goods, umbrella and umbrella parts, confectionery, tea, cigarettes, patent medicines, general merchandise as and when required for resale., (Add) Toilets & cosmetics, shaving requisites, hair oil, school stationery, office stationery-Diary, survey & engineering goods, fountain pen & pens, ball pen and refills, propelling pencils, feeding bottles & nipples, ghee, butter, coffee, chocolate, tea, condiments, leather goods, toys, fancy goods, umbrella, knitting goods and wool, needles, sewing machines oil, handkerchiefs, silk cloth & garments, cotton garments, crockeries, cutleries, photo goods & frames, ribbons, buttons, sporting goods, silverware, torch light, writing pad and envelopes, writing case, electrical goods, ivory goods, comb, sun goggles, ink, rain coat, plastic goods, locks, metal flower vase and powder case, alluminium goods, (not under act '54), metal polish, shoe cream, glassware, cigarette case, rolled gold goods, stove, flask & refills, insecticide (not under act, 54), sprayer, indoor games, celluloid goods, mirror, playing cards, exercise books, account books, zip fastener, key chain & ring, safety pin, ladies dressing equipments, washerman's requisites, perfumery (d); 17-5-65 (e).

38. Shri Kantilal Chhotelal Shah carrying on business under the trade name Messrs. Supreme Optical Co., 12 Lower Chitpur Road, Calcutta (a); CL/3741A, 3-8-64 (b); (A) Rough blanks, optical lenses & accessories, sheets, hinges, pin and wires (d); 18-5-65 (e).

39. (S) Shri Ajit Narayan Kapoor carrying on business under the trade name West End Electricals, (for) Shri Roop Narayan Kapoor carrying on business under the trade name West End Electricals., 6 Pollock Street, Calcutta (a); CL/3409A, 30-4-62 (b); 18-5-65 (e).

40. Messrs. Ancillary Automatic Industries Pvt. Ltd., 309 Bowbazar Street, Calcutta (a); CL/3831A, 22-12-59 (b); (A) Shell vitrea oil and cutting oil (d); 18-5-65 (e).

41. (S) Bimal Chand Samsukha, Sumati Chand Samsukha, Bharat Kumar Samsukha, Dilip Kumar Samsukha carrying on business under the trade name The Indian Silk House, (for) The Indian Silk House., Tower Block College Street Market, Calcutta (a); CL/579A, 25-9-41 (b); 18-5-65 (e).

42. Messrs. Shyam Sundar Bubna, Purusottamlal Bubna, Ram Awatar Bubna and Deoki Nandan Bubna carrying on business under the trade name Messrs Shyam Sundar Bubna & Co., 119A Harrison Road Calcutta (a); CL/244B, 24-10-62(b); (A) Wet dales (d), 20-5-65 (e).

43. Shri Radhika Mohan Dey, Prop., carrying on business under the trade name Messrs. Radhika Mohan Dey, Bangchatra Road, Cooch Behar (a); CB 1026A, 10-5-65 (b); (A) Glass wares, tea, confectioneries condensed milk, sutli, ground nut, amonia (d); 21-5-65(e)

44. Shri Jethmal Lakhotia, carrying on business under the trade name Sushil Kumar Hari Prosad, P. O. Alipurduar, Dist. Jalpaiguri (a); CB/669A, 27-8-56 (b); (A) Lubricating oil H D40 (d); 22-5-65 (e).

45. (S) Sarbasree Shibcharan Sharma, Ramkaran Sharma and Hariom Sharma, carrying on business under the trade name Messrs. Planters Stores for Messrs. Rambhagat Sharma, Shib Charan Sharma and Ramkaran Sharma carrying on business under the trade name Planters stores, P. O. Birpara, District Jalpaiguri (a); CB/674A, 1-4-58 (b); 26-5-65 (e).

46. Shri Kalipada Ghosh, proprietor, carrying on business under the trade name K. P. Ghosh, 56 Netaji Subhas Road, Calcutta (a); CR/394A, 24-9-41 (b). (D) Hardware (A) Bolts nuts, nuts, rivets, washers, screws, studs, spring washers, split pins, emery cloth sand paper, files, foot rule, hacksaw blade, hacksaw frame, hand-saw, auger, auger bit, measuring tape steel tape, hand bellow, emery tape, emery powder luster, steel buffing wheel, buffing mop, oil can, caliper hammer, handle, wrench, spanner, punches, drill, tap die, tool bit, screw driver, grinding wheel, steel ball bearing, cutter, cane busket, crucible, chuck, shovels kodalies, pick axe, picks, crowber, belt lacing & fastener valves, cocks (g.m., c.i., and brass), wire, wire-netting wire nail, steam jointing sheets, lubricators, pipe & fittings, hoop iron, clips, pressure gauge, bright shaft drill sleeve, drill sockets, pliers, hinges, locks, vice jute grease packing, welding rod, solder stick, eylets, ezit, tallow cup, chain, needle, chiesels, plane iron, oil stone, dustbin, grease nipple, c. i. & g. m. coupling, v. belts, goggles, gloves, g. i. buckets, leather bucket reamer, hasp & staple, door, tower & skeleton bolts grinding paste, drill bit, drill holder, spirit level, grease cup, try square, copper rivets & washers, aluminium rivets & washers, french chalk, allen key, wire guage, thread guage, iron cement, canvas, soda, nonferrus metal, rowal plug, ebonite rod, stainless steel, rubber sheet, leather sheet, brass strip, brass flat, brass plate bulldog clamp, lead, lead sheet, lead wire, foot valves, lead pipe, leather bucket, leather sheet, valve (d); 14-5-65 (e).

47. (S) Sarbasree Hardwarimal Gupta, Padma Kumar Gupta and Yugesh Chandra carrying on business under the trade name General Stores and Bearing Corporation, 1 Bonfield Lane, Calcutta for Sarbasree Padma Kumar Gupta, Hardwarimal Gupta and Santosh

ndra Gupta carrying on business under the trade ne General Stores & Bearing Corporation 1, ndield Lane, Calcutta (a); CR/3350A, 20-6-63 (b); 5-65 (e).

8 Messrs. Paper Tube Manufacturing Co. Pvt. l. (S) 10 Jackson Lane, Calcutta for 1, Chittaranjan enue, Calcutta (a); (S) CR/3573A for SL/3950A (b); 5-65 (e).

9. Shri Bajranglal Chitlangia and Narendra Kumar itlangia carrying on business under the trade name be Agencies, 137 Canning Street, Calcutta (a); 1752A, 8-2-50 (b); (D) Hardware & Mill Stores(A) ll bearing electrodes, welding equipments, flux, al-teel, mild steel, electro motors, machine parts, ts and nuts, beltings crucibles, grinding wheel, selicon nze, stainless steel equipments, adapter sleeves, ms, blocks brackets, air condition & sleeves (d); 5-65 (e).

0 Shri Bajranglal Chitlangia Prop. carrying on siness under the trade name Hindusthan Ball aring Corporation, 137 Canning Street, Calcutta (a); 1972A, 9-2-51 (b); (D) Hardware (A) Adapter ves, padestals, padestal bearings, plummer blocks, y steel, wall brackets, line shaftings, withdrawal ves (d); 15-5 65 (e);

1. Messrs. Ram Kumar Gupta, Taliram Gupta, adish Roy Gupta carrying on business under the de name Ram Kumar Rajendra Kumar, 1 Bonfield ne, Calcutta (a); CR/3381A, 17-9-63 (b); (A) (1) Raw terials, M. S. Plates & Sheets. Provided that all ds for which exemption from payment of sales tax claimed are intended for use in the actual process of nufacture of the goods named below: (i) Fabricated S. Plate & Sheets (c); 17-5-65 (e)

2. Messrs. Hari Prasad Khandalwal, Shyamwaldas andelwal and Umasankar Khandelwal, Partners rying on business under the trade name S. D. andalwal & Bros. 13 Partuguese Church Street, cutta (a); CR/3544A, 10-2-65 (b); (A) Hand saw, s, g. i. pipe, hose, bolts & nuts, screw, curlain rods ; 15-5-65 (e).

3. (S) Messrs. Ratan Stores & Agencies Private Ltd. Canning Street, Calcutta for Messrs. Ratan Stores Agencies Private Ltd., 28 Mohanlal Bhawala Road, O. Bally, Howrah (D) Cal.(1) (a); (S) CR/3575A for V/153B (b); 18-5-65 (e).

4. Messrs. Kumar Brothers & Co. Ltd., 14-15, jawoodmunt Street, Calcutta (a); CR/194A, 26-9-41 ; (D) Hardware. (A) Valves, cocks, strainers, pump pump fittings, bolts & nuts, washers, screws, wire, ter tanks, machine tools, hackshaw blades (d); 5-65 (e).

5. Shri Krishna Chandra Banerjee and Shri Jatindra th Sur carrying on business under the trade name ssrs. General Motor Engineering Works, 11 Crooked he, Calcutta (a); EL/3439A, 11-3-61 (b); (A) 1. w materials, 2. Plant, machinery, spare parts and essories, 3. Consumable stores, e.g., lubricating oil, tting oil. Provided that all goods for which exemp-n from payment of sales tax is claimed are intended use in the actual process of manufacture of the goods named below: Machinery parts and components (c); 21-5-65 (e).

56 (S) Messrs. Swadeswari Printers & Publishers (P) Ltd. for Messrs. The Deshbandhu Publishing Co. Ltd., (S) 12 Dalhousie Sqr East (1st floor) Calcutta for 74 Dharamtolla Street, Calcutta (a); (S) EL/3728A for TL/311A (b); (S) 1 Raw materials, 2 Plant, machinery, spare parts and accessories, 3. Consumable stores e.g., printing ink, lubricating oil, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printing news paper for (a) Paper printing ink & (1) any other raw materials (2) plant, machinery, spare parts & accessories & consumable stores, certified by the purchasing dealer to be required for use in any process in the manufacture of printing news paper (c); 21-5-65 (e).

57. Shri Sudhindra Nath Basu & Shri Anil Kumar Kar carrying on business under the trade name Metallod Industries, 8 Old Post Office Street, Calcutta (a); EL/3495A, 22-12-61 (b); Insert 2. Plant, machinery, spare parts & accessories after the words 1. Raw materials (c); 21-5-65 (e).

58. Shri Joysunkar Gujadhar carrying on business under the trade name Joysunkar Gujadhar, 2 Church Lane, Calcutta (a); EL/3503A, 2-2-62 (A) Vibrator & its spare (d); 22-5-65 (e).

59. Messrs. Power Tools (India) Ltd., (S) 2 Dalhousie Sqr East, Calcutta for 16 Ganesh Chandra Avenue, Calcutta (a); (S) EL/3730A for SL/4201A (b); 24-5-65 (e)

60. Messrs Ravindra J. Shah & Trambaklal J.Shah carrying on business under the trade name Bengal Polithene Bag Co., 3 Mango Lane, Calcutta (a) 58/3A Canning Street, Calcutta (a); (S) EL/341B for EL/3772A; 26-5-65 (e).

61. Messrs. Steel Castings Private Ltd., (S) 4/22 G. T. Road, South, Howrah (for) 10 Old Post Office St., Calcutta (a); (S) HW/3005A (for) EL/3511A (b); 21-5-65 (e).

62. (S) Shri Naranarayan Chandra carrying on business under the trade name Messrs. Imperial Metal Works (for) Messrs. Haranarayan Agarwala & Naranarayan Chandra carrying on business under the trade name of Imperial Metal Industries, (S) 108/5 Benaras Road, Salkia, Howrah (for) 31 G. T. Road, North, Howrah (a), HW/2622A, 26-11-63 (b); 21-5-65 (e).

63. Shri Nemai Chandra Chowdhury carrying on business under the trade name Messrs. N. C. Choudhury & Co., Domjur, Howrah (a); HW/2698A, 30-3-64 (b); (A) Drums & Barrels (d); 22-5-65 (e).

64. Messrs. Foundry Specialities Private Limited, 99 Dharamtala Road, Salkia, Howrah (a); HW/1951A, 26-8-58 (b); Insert. "Fabricated & galvanized mild steel articles" after the word Casting and machinery parts (c); 22-5-65 (e).

65. Srimati Dhapi Devi Thard & Shri Ramawatr Thard carrying on business under the trade name

Shree Bishnu Iron Mart, 135 Girish Ghose Road, Plot No. 25/15 Ghusury, Howrah (a); HW/2947A, 19-3-65(b); Insert "Cast iron scrap and mild steel scrap after the word steel lump (c); (A) "Cast iron scrap, mild steel scrap, m. s. plates, m. s. rounds angles, oxygene cylinders and carbide (d); 22-5-65 (e).

66. (S) Shri Amalendu Roy carrying on business under the trade name Messrs. D. N. Roy & Co., (for) Shri Amalendu Roy carrying on business under the trade name of Hindusthan Cattery Engineering & Galvanizing Works, 30/3A Narasingh Dutta Road, Howrah (A) Calcutta-1 (a); (S) HW/222B (for) HW/2149A (b); 26-5-65 (e).

67. Messrs. Krishna Kr. Shah & Parameswar Lal Shah carrying on business under the trade name Steel Co. Products, 63 Chintamoni De Road, Howrah, (A) Calcutta (a); (S) HW/223B (for) HW/2784A (b); (A) Rubber sheets, brake lining, m. s. round, stainless steel, perforated sheets, hydrolic pipe bender and hand fully block (d); 26-5-65 (e).

68. (S) Shri Kanailall Mondal carrying on business under the trade name Standard Lock Manufecturing Co. (for) Messrs. Kanailall Mondal and Khagendra Nath Mondal carrying on business under the trade name of Standard Lock Manufacturing Co., Vill & P. O. Saldanga, Howrah (a); HW/1101A, 31-1-50 (b); 27-5-65 (e).

69. Messrs. Fazlur Rahman, Altafun, Rahman, Enayetur Rahman, Hafiz Keramatur Rahman, Shaiq Ahmed, Yusuf Akhtar, Ataul Haque, Abdul Hai and Akhlaque Ahmed carrying on business under the trade name Fazlur Rahman & Bros., 4 Raushan Guldar Lane, Howrah (D) Calcutta-1 (a); HW/40B, 1-7-53 (b); 27-5-65 (e).

70. (S) Messrs. Mulchand Gupta and Rameshwar Dayal Gupta carrying on business under the trade name Calcutta Steel Supply Co., (for) Shri Mulchand Gupta (Prop.) carrying on business under the trade name of Calcutta Steel Supply Co., 20 Maharshi Debendra Road, Calcutta (a); JK/3342A, 3-7-64 (b); 22-5-65 (e).

71. (S) Messrs. S. M. Bejoy & Co. Pvt. Ltd., (for) Messrs. S. M. Bejoy & Co. Ltd., D/20 Jagannath Ghat Road, Calcutta (a), JK/1233A, 28-4-44 (b); 24-5-65 (e).

72. Shri Biseswar Shome carrying on business under the trade name Sett Shome & Co., 32D Jagannath Ghat, Lohapatty, Calcutta (a); JK/2479A, 13-11-52 (b); (D) Hardware (d); (A) m. s. rods, m. s. squares, m. s. flats, m. s. channels, m. s. angles, s. r. joists (d); 25-5-65 (e).

73. (S) Messrs. Phanindra Nath Manna & Co. (Pvt.) Ltd., (for) Messrs. Phanindra Nath Manna & Co. Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/361A, 25-9-41 (b); (D) Sheets (d); (A) G. P. Sheets, B. P. Sheets (d); 25-5-65 (e).

74. Messrs. Paramananda Agarwal, Satya Prakash Maheswari and Man Mohan Lakhotia carrying on business under the trade name Ashoka Commercial Corporation, 6 Ratan Sarkar Garden Street, Calcutta (a); JK/3369A, 18-5-64 (b); (A) m. s. angles, m. s. channels m. s. flats, expanded metal, nettings, hoop iron and hoop iron packing seals, aluminium rivets, electrical measuring & heating instruments (d); 25-5-65 (e).

75. Shri Narayandas Shaw carrying on business under the trade name Sree Ram Bhandar, 67, Strand Road, A6 Port Commissioner's godown, Calcutta (a); JK/3007A, 30-9-59 (b); (A) Groundnut (d); 25-5-65 (e).

76. (S) Messrs. Shiv Kishan Mohta, Hari Kishan Mohta, Kishanlal Mohta carrying on business under the trade name Paul Bros. (for) Shri Shyam Chand Paul(Prop.) carrying on business under the trade name of Paul Bros., 20 Maharshi Debendra Road, Calcutta (a); JK/3060A, 29-6-59 (b); 27-5-65 (e).

77. Sarbasree Champalal Saraogi & Shyamlal Saraogi, Partners carrying on business under the trade name Messrs. Saraogi & Co., Dinbazar, P. O. & District Jalpaiguri (a); JP/272A, 12-4-44 (b); (D) All kinds of hardware goods, (A) Bolts, nuts, wire, nails, pattern nails, hinges, screw, tower bolts, washer, straining bolts, "J" hooks, "L" hooks, spade, iron rod, iron flat, flat bar, iron angle, brass, door fittings, galvanised staples, wire-netting, expanded metal, measuring tap, flat file, hacksaw, hacksaw blade, pick axe, shovel, hammer, galvanised sheets, ridging, wire, drain brush, wire brush, doormat, ironpan, gate hook, brass, T. bolts, barbed wire (d); 17-5-65 (e).

78. Shri Inderchand Agarwalla carrying on business under the trade name Messrs. Ramrikhdas Inder Chand, P. O. Siliguri, Dist. Darjeeling (a); JP 1665/9-3-50 (b); (D) Umbrella, tarpaulin, hessian, coir products (d); 19-5-65 (e).

79. Shri Gajanand Minda, Karta, H. U. F. carrying on business under the trade name Messrs. Goyal Brothers, P. O. Siliguri (Hill Cart Road), District Darjeeling (a); JP/2058A, 19-8-61 (b); (D) Electrical goods, building materials, sanitary fittings, hardware (A) All kinds of lamps, tubes and its linear fittings, all kinds of ballasts tube-holders, steel and wooden battens, lamp shades, all kinds of brackets, hand lamp, netting for lamps, electrical accessories and appliances, table lamps, all kinds of electrical wires, all kinds of meters, porcelain pipes, all kinds of insulaters and their fittings, straining screws, stay rods, stay wire, flexible pipes and couplings, gunflex, iron clad switches, iron clad and wooden distribution boxes, bulk head fittings, spare parts of stoves and irons, conduit pipes and fittings, bushes, nipples, electric bells, holly lights, all kinds of connectors and counter weights, globes and their galleries, all kinds of insulating tapes, all kinds of electrical tools, fuse units, fuse wires, wooden batten boards, round blocks, corners, bends, casing and capping and wood pins, galvanised and copper wires, detonite rawalplugs, bits and its holders, areal fuses, clits and plates, earth clips, brass reducers, m. s. iron rods, brass rod, flat iron, saftine, A. C. C. I. sheet, m. s. sheet, gusset plate, G. I. C. I. sheet, ridging crow bar, hammer, beleha, kudali, forged axe, kodalifork, dieng fork, C. I. ventilation, barbed wire, copper wire, alm. wire, G. I. wire, binding wire, wire netting, B. R. C. febricks, expanded metal, wire nails, flat nails, pannel pins, brass pins, steel tables and chairs, and

bricks, fire bricks, m. s. bolts and nuts, G. I. bolts and nuts, revets, all kinds of glass sheets, frames, glass cutter, G. I. buckets latrine buckets, cane baskets, iron and brass hinges, handles, hasp & staples, tower bolts, brass and iron screws pivot hinges, roofing screws, pad bolts, slide bolts, cabin hooks, eyes hooks, door springs, almirah wheels, almirah rails, sliding handles, brass roller, all kinds of locks, hard boards, L & J hooks, dunlopillos, washers (bitamin G. I. M. S. & Limpet), paints & varnishes, linseed oil, tarpentine oils, white & black putty, dry colours, yellow earth, polish & polishing materials, brasso, lime & lime sulpher, coal tar & pitch, phenyl, flit, glycerine, carbolic powder, costic soda, white lead, manson polish, white cement, waterproof cement, marble chips and dust, coarse powder screened, polishing stone, gum, glue, blue, wire brush, drain brush, paint brush, salac, gamaxine powder, grifix, coir, coir rope and string, mats & brooms, jutes twin, jute rope and string, canvas, manila & cotton rope, wire rope, cotton waste, gunny, carpentry tools, sand and emery papers, emery cloths, water papers, foot rools, measuring tapes, balance, weights, blades, hasckaw frames, slide and pipes wrench, creascent wrench, pliers, screw drivers hair belt, belt lassing, fanner V. belt (d); 18-5-65 (e).

80. Messrs. Chunilal Goyal, Ranjitrai Agarwalla, Chabil Chand Agarwalla & Bhagirath Prasad Goyal carrying on business under the trade name Surajmall Chunilall, (S) Mahalirsthan, P. O. Siliguri District Darjeeling, (for) Kalimpong, 10th Mile, District Darjeeling (a); (D) P. O. Kalimpong, 10th Mile District Darjeeling (a); (S) JP/2221A, (for) DJ/155B (b); 20-5-65 (e).

81. (S) Shri Khagen Chandra Pramanik, Proprietor, carrying on business under the trade name Messrs. Sree Krishna Mistanna Vandar (for) Shri Ashutosh Pramanik, Proprietor, carrying on business under the trade name Messrs. Ashutosh Mistanna Vandar, Swarabhujbazar, Sutragarh, Santipur, Nadia (a); KR/2020A, 23-5-62 (b); 15/5/65 (e).

82. Messrs. Balaj Chand Haldar and Biswanath Haldar, Partners, carrying on business under the trade name Messrs. Nadia Cycle Stores, Railbazar, Ranaghat, Nadia (a); KR/97B, 19-7-61 (b); (A) Electric Fan (d); 17-5-65 (e).

83. Shri Mohanlal Tiberwalla and Sm. Sharda Tiberwalla carrying on business under the trade name Tibco Enterprise, 2 Clive Ghat Street, Calcutta (a); LR/3001A, 17-2-59 (b); Add: Linseed oil, after the words manufacture of goods named below: (e); 14-5-65 (e).

84. Sarbasree Ramesh Kumar Varma and Dinesh Kumar Mehrotra carrying on business under the trade name R. K. Varma & Co., 7 Lyons Range (3rd floor Room No. 11), Calcutta (a); LR/3112A, 18-11-59 (b); Add: Brass rods, copper rods (d); 17-5-65 (e).

85. Shri Nandalal Sureka and Sri Radha Kishan Sureka carrying on business under the trade name Alex Commercial Corporation, 20 Netaji Subhas Road, Calcutta (a); LR/2776A, 23-7-57 (b); Add: Wooden logs, wooden planks, wooden furniture (d); 17-5-65 (e).

86. Shri Anil Ranjan Dewanjee carrying on business under the trade name Messrs. A. R. Dewanjee & Co., 12B Netaji Subhas Road, Calcutta (a); LR/2743A, 20-2-57 (b); Add: Fire bricks, beltings, marking thread, cotton rope, coir strings, ebonite rod, garden fencing, fencing posts, aluminium bowls, couplings, tarpaulins, aluminium mesh, sirreco cement, barbed wire, belt fastener, beting paste manila rope, fibre sheet, ebonite sheets, insulation board, tea testing cups, copper sulphate, hessian cloth, fire clay, paint brush, aluminium seive, pump packing, ball bearing, printing ink, wire rope, sesal rope, fibre rod, ply wood, tea trays, sulpher solution, hose pipes, trolly wheels, coconut sticks, lump wick, wire mesh, pull liftor, petrol engine parts, diesel engine parts, chain pully blocks, tea trolleys, cutter machines, portable sprayer perforated trays, water pumps, spring balances, exhaust fans, shifter, chimneys, rollers, brass polish, grinding paste, jute twine, bolts and nuts, pen-knive, solignum oil, wire nails, soda ash, scissors, scrubbing brush, emery paper cutters, dryers, stove tubes, dryer chains, belt conveyers, petrol engines (5, 10, 25, BHP) diesel engine (5, 10, 25 BH) (d); 17-5-65 (e).

87. (S) Messrs. Cardboard Printing & Processing Industries Ltd. (for) Sarbasree Parimal Ghosh, Bimal Kar Ghosh, Kamal Kr. Ghosh & Santimoy Sarkar, Partners, carrying on business under the trade name Messrs. Cardboard Printing & Processing Industries (S) 4 Clive Row, Calcutta (for) 76 Lower Circular Road, Calcutta (a); (d); *Additional place of business* 284, Maharaja Nanda Kumar Road (North), Alambazar, (24-Parganas). *Delete*: 250 Upper Chitpur Road, Calcutta (a); (S) LR/365B (for) TL/210B (b); Add: "Corrugated board, corrugated boxes, corrugated rolls" after the word manufacture of the goods named below: (e); *Delete*: Ink phail, cord rod (d); 17-5-65 (e).

88. Sarbasree Bhupal Paul Chowdhury, Sachindralal Paul Chowdhury & Sm. Bindu Basini Paul Chowdhury, Sm. Arun Prova Paul Chowdhury & Sm. Radharani Saha carrying on business under the trade name United Supply Agency, 20 Strand Road, Calcutta (a); LR/3496A, 23-9-63 (b); Add: Foot rule, sand paper, twine ball, G. I. bolts and nuts, condenser cord, drop ring, nail, zink sheet, screw piece gauge, spring, balance, panel pin, emery cloth, cotton thread, hose clamp, grease packing, hand pump, card board, steel rod, copper wire, shovel, spade, axe(gali) cane basket, broom stick, screw driver, grease, cotton canvas, bingos, cork sheet, water seal, magnate set, door check, air chuck, steel box, coir rope, leather gloves, leabter jacket, glass for gogles, stone for spark lighter, spark lighter coil and condenser teter, boaring bar tools holder, battery cell tester, fuel pump tester, tyre inflator (d); 18-5-65 (e).

89. Sarbasree Sajjan Kumar More, Hanuman Prasad Parasrampuria, Pradip Kumar More & Bhagwati Prasad Parasrampuria carrying on business under the trade name "Far East (Sales) Agency", 5 Clive Row, Calcutta (a); LR/3654A, 15-2-65 (b); Add: Alloy, steel (d); 18-5-65 (e).

90. (S) Shri Dhirajlal Shah carrying on business under the trade name Messrs. A. M. Shah & Co., 21A Canning Street, Calcutta (for) Shri Amritlal Shah and Shri Dhirajlal Shah carrying on business under the trade name Messrs. A. M. Shah & Co., 21A Canning Street, Calcutta (a); LR/273B, 4-3-59 (b); 18-5-65 (e).

91. Sarbasree Chunilal Gulab Chand Dani, Gokuldas Raghunath Das Hakani, Hiralal Dharamshi Madi Jayan-

tilal Vrajlal Mehta, Pravin Chandra Chhotalal Hakani and Vasantrai Prataprai Hakani, carrying on business under the trade name G. C. Mody & Co., 18 Netaji Subhas Road, Calcutta (a); LR/3680A, 6-4-65 (b); (A) m. s. Plates (d); 20-5-65 (e).

93. Shri Dasarath Prosad Jaiswal and Shri Kapur Chand Jaiswal, Partners, carrying on business under the trade name Messrs Dasarath Prosad Kapur Chand, 225/1 Cornwallis Street, Calcutta (A) F-11 & F-12, College Street Market, Calcutta-12 (a); (S) MK/273B (for) MK/2859A (b); 21-5-65 (e).

94. Partners Sm. Sushama Ghosal, Sm. Durga Ghosal (minor) and Shri Narayan Chandra Ghosal (minor) represented by the natural guardian mother Sm. Sushama Ghosal, carrying on business under the trade name Messrs. D. C. Ghosal, 4 Sitalatola Lane, Calcutta-11 (a); MK/3430A, 3-5-62 (b); (A) Plastic wire netting after wire cages (c); (A) G. I. Wire, expanded metal, plastic wire netting after 'barbed wire' (d); 21-5-65 (e).

95. Proprietor Shri Ram Prosad Shaw, carrying on business under the trade name Messrs. Ram Prosad Satyanarain Prosad, 4 Jugal Kishore Das Lane, Calcutta (a); MK/1968A, 15-9-50 (b); (A) 1. Raw materials iron and steel scrap, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. Mobil oil and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bolts and nuts for sale (c); 22-5-65 (e).

96. (S) Messrs. Ramani Engineering Works (P) Ltd carrying on business under the trade name Messrs. Pioneer Engineering Works (for) Messrs Pioneer Engineering Works, 5/B Nirode Behari Mullick Road, Calcutta (a); MK/2756A, 19-2-54 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. coal, fuel, wood, mobil oil, grease, nitric acid, sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pen clips, eye lets, fountain pens for sale (for) celluloid nitrate sheets, plastic moulding powder, nibs, aromotic tubes, brass hand press, machine tools, sulphate sulphuric acid, nitric acid, sorai, steel and mild steel, dice making machineries, tin, card board, paper, iron plates and sheets, copper and (1) any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufature of fountain pen clips eye lets fountain pens for sale (c); 24-5-65 (e).

97. Shri Kamala Prasad Gupta, carrying on business under the trade name Messrs. Ashok Iron Company, 60 Amherst Street, Calcutta (a); MK/3585A, 4-7-63 (b); (S) Iron and steel scrap, defectives and cuttings (for) Iron and steel scrap, defective cuttings (d); 24-5 65 (e).

98. Shri Gouri Shankar Sureka, carrying on business under the trade name Messrs. National Trader, 41 Radha Madhab Saha Lane, Calcutta (a); MK/3529A, 2-1-63 (b); (A) m. s. rounds, m. s. bar, m. s. angles and rubber belting after the word "Hose pipe" (d); 25-5-65 (e).

99. Proprietor Md. Abdul Jabbar Mollah, carrying on business under the trade name M. A. J. Glass Works, 296/1 Acharya Profulla Chandra Road, Calcutta-9 (a); MK/3138A, 23-5-60 (b); (A) Electrode holders, fibre hand shield, fibre helmets for sale after the word Microscopic slides (c); 25-5-65 (e).

100. Shri Hiralal Sen, Shri Prabir Ranjan Sen and Shri Dipak Kumar Sen, carrying on business under the trade name of Messrs. Sensons Corporation, 3B Bethune Row, Calcutta (a); MK/3721A, 11-4-64 (b); (A) (1) Raw materials, (2) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Glass ampules, test tubes and burettes for sale (c); 26-5-65 (e).

101. Messrs. Jhamku Debi Dugar and Punam Chand Daga, partners, carrying on business under the trade name Messrs. Bajrang Stores, Ukilpara, Raiganj, West Dinajpur (a); ML/612A, 15-2-60 (b); (A) Grocery goods (d); 18-5-65 (e).

102. Shri Satya Ranjan Guha Chowdhury, proprietor, carrying on business under the trade name Messrs Laxmi Stores, Balurghat, West Dinajpur (a); ML/173A 2-8-51 (b); (A) Powder puff, safety razor, shaving brush, measuring tape, cusket, powder case, ash tray, glass, soap case, sindur, powder pad, tiffin carrier, rexin (d), 18-5-65 (e).

103. Messrs. J. N. Saha and J. B. Saha, partners, carrying on business under the trade name Messrs Sarbamangala Bhandar, Hat Road, Malda (a); ML/291A, 24-12-54 (b); (A) Twist-thread, exercise khata, register khata, napthalene, glucose, butter, embroidery frames, files, spray, sindurdany pots, palm candy, papers, marble papers, carbon papers, blotting papers, sand papers, mica chimneys, cellophone papers, feet scale, mentles, envelopes, stamp pad, pad inks, gums, combs, pen holders, brushes, wooden pencils, chalk pencils, ribons, shoe polish, fish hooks, rat-foe, blades, jari lace, gokhura, kiron, bankri, wicks, conch, paita, needles, pat-alta, chamars, crepe-hairs, bellmala, brass and copper pots for puja, wooden pots, angta, alpine, pancharatna, panchaguri, dashabidha mritika, sarbaoshadhi mahousadhi, gorachana, panchakashai, kajallata, water for pujah, dhup-bati, alluminium papers, gallasine papers, packing papers, coloured papers, garland, coronets, biscuits, blank cards, printing cards, snuffs, nipples, playing cards, measuring tape, spoon, sefety-pin, sealing wax, kum-kum, jibchola, brasso, paste, pins, alta, scented oil, scented powder, snow, nibs, ink tablets, powder ink, fountainpen ink, scented water, tooth paste, sankha, kharu, looking glass, tinopal, boroline, scent, toilet soap, hair dye, jari-flower, tooth powder, bag, chand-mala, feathers, kadam, dolangi, feeding bottle, colouring soap, carbolic soap, nim soap, eye-dropper, marbel gooli, ashan, anguri, madhu-bati, cigarettes, washing soaps, powder soaps, ruber ball, tik-twenty, dalf, sindoor, sankha ring, tinessel powder, kharam, rulling paper, mahasankar oil, atar, gold coloruing paper, silver colouring paper, loodo, kalagachi key-ring, knife, lock razor, slate, sewing and embrodery threads, ointment, chakra-mala, slate pencil, jeera white, mohuri, chandani, jira-black, black pepper, turmeric, ajawan, small cardamon, cloves, dry-ginger, methi-seeds, posta seeds, dhania, dry chilliesr gpata, muster seeds, chondamon, wire, zire, solde, lead (d)

104. Messrs. Birendra Kr. Saha, Bholanath Saha and Bhupal Chandra Saha, partners, carrying on business under the trade name Messrs. Birendra Kumar Bholanath and Bhupal Chandra Saha, Hatkhola, Raiganj, West Dinajpur (a); ML/111A, 15-2-52 (b); (A) Paint (d); 5-65 (e).

105. Sarbasree Keshrichand Pannalal and Sagarmal Agarwalla, partners, carrying on business under the trade name Messrs. Keshrichand Pannalal, Koreali, Harischandrapur, Malda (a); ML/480A, 21-1-57 (b); (A) Groundnut oil (d); 18-5-65 (e).

106. Sarbasree Bireswar Roy, Rajeswar Roy, Jyatish Roy, Bankeswar Roy, Brojeswar Roy, partners, carrying on business under the trade name Messrs. Kalpataru Bhandar, Balurghat, West Dinajpur (a); ML/484A, 19-3-57 (b); (D) Grocery, stationery goods, nuts, iron goods (A) Hair oil, araroot, termeric, powder, alta, sindur, snow, powder, blue, ink, exercise book, pencil, slate, wooden pencil, sati food, agarbati, eggs, barley, palmcandy, chalni, tooth paste, mantle, soap, glucose, jeera, methi, dhania, mouri, dhup, cardamon, tejpata, C. I. pans, G. I. buckets, wire-nails, wire nut-bolts, chains, C. I. plates, metric weights, scales, razor, hings, C. I spoons (d); 17-5-65 (e)

107 (S) Sarbasree Ramdeo Rathi and Brijmohan Rathi, partners, carrying on business under the trade name Messrs. Dhanapati Bhandar, Kaliaganj, West Dinajpur (for) Shri Ramdeo Rathi, proprietor, carrying on business under the trade name Messrs. Dhanapati Bhandar, Kaliaganj, West Dinajpur (a); ML/676A, 5-62 (b); 17-5-65 (e).

108. Sarbasree Radharaman, Keshori Mohan, Radha Shyam Saha, partners, carrying on business under the trade name Messrs Radhashyam Saha & Bros, Kolapatty, Malda (a); ML/618A, 25-3-60 (b), (A) Empty tin (d); 19-5-65 (e).

109. Sarbasree Jailal Ram, Chandra Madho Prosad and Chandra Sekhar Prosad, partners, carrying on business under the trade name Messrs. Sree Parbati Rice Mill, Dalungaon, West Dinajpur (a); ML/165A, 29-10-53 (b), (A) Lubricating oil (c); 19-5-65 (e).

110. Sarbasree Durga Pada Sen, Gour Pada Sen, partners, carrying on business under the trade name Messrs Kamala Stores, Rajmahal Road, Malda (a); ML/663A, 6-12-61 (b); (A) Yeast and coffee (d); 19 5 65 (e).

111 Shri Kalikinkar Poddar, proprietor, carrying on business under the trade name Messrs. Bharat Glass Stores, Hatkhola, Raiganj, West Dinajpur (a); ML/749A, 27-4-64 (b); (A) Flask (d); 21-5-65 (e).

112. Sarbasri Siba Prosad Somani Champalal Somani and Badyanath Somani, partners, carrying on business under the trade name Messrs. Somani Stores, Raiganj, West Dinajpur (a); ML/259A, 31-3-55 (b); (A) Cycle tyre (d); 25-5-65 (e).

113. Sree Biswanath Dutta, proprietor, carrying on business under the trade name Messrs. Biswanath Dutta & Sons, English Bazar, Malda (a); ML/54A, 6-9- (b); (D) Spices and grocery goods (d); 26-5-65 (e).

114. Shri Madanlal Agarwalla, proprietor, carrying business under the trade name Messrs. Agrwala Company, Mohanbati, Raiganj, West Dinajpur (a); ML/127A, 30-9-53 (b); (A) Clock (d); 25-5-65 (e).

115. Srilal Bajoria & others, carrying on business under the trade name Shri Krishna Rice Mill, Tantigeria, Midnapore (a); MN/1399A, 10-12-58 (b); (A) Gunny bags (d); 17-5-65 (e).

116. Shri Santilal Poddar, Karta (H. U. F.), carrying on business under the trade name Messrs. Ramballabh Shantilal, 178 Mahatma Gandhi Road, Calcutta (a); MR/925A, 9-11-42 (b); (A) Caustic soda and ammonium bicarbonate (d); 22-5-65 (e).

117. Shri Lakshmi Narayan Ghosh, proprietor, carrying on business under the trade name Messrs. L. K. Ghosh & Co., 70 Netaji Subhas Road, Calcutta (a); MR/1903A, 4-1-51 (b); (D) Hardware goods; (A) Bolts, nuts, rivets, washers, screw, hinges, brinding chain, rounds, flats, blue, angles, channels, blue lamp, stove, graphite powder, electric goods, thermometers, hessian, rubber goods, bucket, brush, rock hard pancil, castings (d); 22-5-65 (e).

118 Shri Susil Kumar Mitra, Proprietor, carrying on business under the trade name Messrs. Calcutta Cane Works, 109 Netaji Subhas Road, Calcutta (a); MR/650A, 25-9-41 (b); (A) M. S. & G. I. wire, wire rope, G. I. barbed wire, G. I. standard wire, G. I. staples, wire nails, axes, pick axe, hammer, shovel, iron busket, brush, bamboo mats (d); 26-5-65 (e).

119. (S) Shri Tarachand Agarwal, Jawaharlal and Sm. Umalal carrying on business under the trade name Messrs. Hindusthan Metal Works (for) Messrs. Hindusthan Metal Works (partners Shri Jawaharlal and others), 48 Dum Dum Cossipur Road, Calcutta (a); PG/2245A, 6-11-59 (b); 19-5-65 (e).

120. (S) Messrs. Paresh Nath Paul, Ram Krishna Paul and Niranjan Mazumder, carrying on business under the trade name M. G. Industries (for) Messrs. Bibhuti Bhusan Mukherjee, Anil Bhusan Mukherjee, Pannamoyee Mukherjee, Geeta Ghose, Provat Ranjan Ganguli and Abani Bhusan Mukherjee, carrying on business under the trade name M. G. Industries, Chakdah Road, Bongaon, 24-Parganas (a); PG/2623A, 14-11-61 (b); 19-5-65 (e).

121. Shri Ranendra Mohan Sen and Shri Sunil Kumar Brahma, partners, carrying on business under the firm name Messrs. Ronsum & Co., 38 S. N. Roy Road, (Sahapur Main Road), Calcutta-38 (a); PG/1647A, 2-3-54 (b); (A) hammer for erecting tents (d); 20-5-65 (e).

122. (S) Shri Om Prakash Kashyap, carrying on business under the trade name Metal and Concrete Products (for) Srimati Susheela Kashyap, carrying on business under the trade name Metal & Concrete Products, 113 Brabourne Road, Calcutta (a); RB/1339A, 31-8-62 (b); 21-5-65 (e).

123. Messrs. Drums (India) Private Ltd., 27 Rajendra Nath Mukherjee Road, Calcutta (a); RB/1411A, 13-3-51 (b), (A) 1. Raw materials, 2. Plant, machinery spare parts and accessories, 3. Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in theactual process of manufacture of the goods named

below. (1) Reconditioning of old and worn out drums (c); (D) Hardware metals, drums and general merchandise as and when required and certified by the purchasing dealers to be required for resale. (A) Mobil oil, mobilube-C-90 and grease (d); 22-5-65 (e).

124. Messrs. Roshanlal Gupta, Sushila Devi Saksena, Surendra Kumar Garg and Chandra Kanta Devi, carrying on business under the trade name 'Sucharu Commercial Co., Swallow Lane, Calcutta (a); RB/1302A, 30-4-62 (b); (A) Iron Naphthenate, mised naphthenate, resinates, cadmium compounds, calcium compounds, faity acids, aluminuma hydrate, manganese compounds, (d); 22-5-65 (e).

125. Shri Hemanta Kumar Bose, proprietor carrying on business under the trade name Power Tools & Implements (India) Co., (S) 37 Canning Street, Calcutta (for) 71A Netaji Subhas Road, Calcutta (a); (S) RB/1548A (for) CR/2726A (b); 21-5-65 (e).

126. Messrs. The Victor Oil Co. Private Ltd., (S) 27A Sir R. N. Mukherjee Road (for) P-13 Mission Row Extension, Calcutta (a); RB/1369A, 23-9-41 (b); (S) 1. Raw materials, 2. Plant machinery, spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Repairing, painting and reconditioning of old empty drums for (a) any other raw materials, 2. plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manuacture of repairing, painting and reconditioning of old empty drums for sale. Insert "grease, lubricating oils, bituminous compounds" after the words "reconditioning of old empty drums" (c); (A) Vegetable oils such as palm oil, mahua oil and groundnut oil, bitumen (d); 22-5-65 (e).

127. ShriRamesh Shivdas Sicks, carrying on business under the trade name of "R" Shivdas & Co., P34 India Exchange Place, Calcutta (a); RB/1472A, 4-2-59 (b); (A) Coated abrasives (d); 24-5-65 (e).

128. Messrs. Apeejoy Structural Ltd. carrying on business under the trade name Messrs. Apeejoy Structurals Ltd., (S) 15 Brabourne Road, Calcutta-1 (for) 47 Hide Road, Calcutta-27 (a); (S) RB/1550A (for) AL/ 978A (b); 25-5-65 (e).

129. (S) Messrs. Batabari Tea Co. Ltd. (S) 19 R. N. Mukherjee Road, Calcutta (for) Jalpaiguri (a); RB/1551A for JP/25A (b); 27-5-65 (e).

130. Shri Kanhaiyalal Maheswari and Shri Kamala Prasad Daga, partners, carrying on business under the trade name Messrs. Shiva Trading Co., 203/1 Harrison Road, Calcutta (a); RJ/3021A, 25-6-62 (b); (A) M. S. plate and G. 1. wire (d); 17-5-65 (e).

131. Shri Pasupati Dey, Shri Tarapada Dey, Shri Keshab Ch. Dey and Shri Paritosh Dey, partners carrying on business under the trade name Messrs. Shree Pasupati Dey Sons, 10 Monohardas Street, Calcutta (a); RJ/2634A, 13-12-55 (b); (D) 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Refined gold (c); (D) Gold guineas, coins and mohers (d); 18-5-65 (e).

132. Shri Bhagwati Prasad Chowdhury, proprietor carrying on business under the trade name Messrs Bhagwati Trading Corporation, 18 Mullick Street Calcutta (a) RJ/3098A, 10-10-63 (b); (A) Bib cock straw pipe, glass bottles, hand brill, out plane iron fiter, harmoniu sodium sulphide, caustic soda, axe chisels, pich axe, crow bars, hammers, door bolt glass clip, gate hooks, safety hasps, pole ring, door danble, ball bearing flush handle, bed clip, vice solderin gstick, glass cutter, pliers, grind wheel, cutting die, hinges, copper strip, dhurmush, lock, gi buckets, jute, canvas, hack saw blade, file, foot rule sand paper, screws, curtain ring, curtain wire, tower bolts, roofing bolts and nuts, washers, tubular pole water tanks, jute webbing and glass sheet (d) 18-5-65 (e).

133. Shri Banwarilal Bajoria, Shri Mohanlal Bajoria, Shri Lokenath Bajoria, Shri Murarilal Bajoria, partners carrying on business under the trade name Messrs. National Oil Co., 65 Cotton Street, Calcutta (a); RJ/2765A, 4-5-57 (b); (A) Curde oil and mineral turpentine (d); 20-5-65 (e).

134. (S) Shri Murari Mohan Halder, proprietor, carrying on business under the trade name Messrs. Akhoy Kumar Halder & Co., for Shri Man Mohan Halder proprietor, carrying on business under the trade name Messrs. Akhoy Kumar Halder & Co., 5 Cotton Street, Calcutta (a); RJ/55A, 29-9-41 (b); 22-5-65 (e).

135. Shri Madanlal Agarwala, Shri Gouri Shankar Agarwala, partners, carrying on business under the trade name Messrs. Madanlal Gouri Shanker, 18 Mullick Street, Calcutta (a); RJ/994A, 22-6-43 (b); (A) Pipe, washer, creosute oil (d); 24-5-65 (e).

136. Shri Hanumandas Agarwala, proprietor, carrying on business under the trade name Messrs. Hanumandas Shyamlall, 46 Cotton Street, Calcutta (a) RJ/2813A, 1-11-57 (b); (A) South, ajwan, methi, elachi chillies and dhania (d); 24-5-65 (e).

137. Shri Hariram Agarwala, Shri Babulal Agarwala Shri Ramnarain Agarwala, Shri Debidutt Agarwala & Shri Kiron Shankar Agarwala (minor), partners, carrying on business under the trade name of Messrs. Hariram and Co., 171 Harrison Road, Calcutta (a); RJ/144B 12-7-50 (b); (A) Readymade garments (d); 24-5-65 (e)

138. Shri Ajit Kumar Dalui, proprietor, carrying on business under the trade name Messrs. A. K. Dalui & Co., 57 Clive Street, Calcutta (a); RJ/2967A, 18-11-60 (b) (A) Barley (d); 25-5-65 (e).

139. (S) Shri Ananta Ch. Chandra, Shri Jamini Ch. Chandra, Shri Nrisingho Ch. Chandra, partners carrying on business under the trade name Messrs National Emporium (for) Shri Nrisingha Kumar Chandra proprietor, carrying on business under the trade name of Messrs. National Emporium, 57 Clive Street, Calcutta (a); RJ/2261A , 1-8-62 (b); 25-5-65 (e).

140. (S) Messrs. Dina Nath Mishra, Janardan Mishra and Lallen Mishra carrying on business under the trade name D. N. Mishra & Sons., (for) Messrs. D. N. Mishra

(Dinanath Mishra, prop.), 1/5 Pran Krishna Mukherjee Road, Calcutta (a); SH/2849A, 15-9-59 (b); 22-5-65 (e).

141. (S) Messrs. Mriganka Kr. Paul, Himanka Kr. Paul and Aparna Debi, carrying on business under the trade name Aparna Trading Corporation (Agency) Dept. (for) Shri Mriganka Kr. Paul, carrying on business under the trade name Arpana Trading Corporation (Agency) Dept., 34 Shampukur Street, Calcutta-4 (a); SH/3213A, 9-5-62 (b); 22-5-65 (e).

142. Messrs. Ramgopal Goenka and Raj Kumar Fogla, carrying on business under the trade name Indo Burma Trades Corporation, 19 Jorabagan Street, Calcutta-6 (a); SH/3528A, 11-9-64 (b); (A) Card can, card can spring, card can accessories, e.g., top ring, bottom ring and plate and kicking band, rivet and washers (d); 24-5-65 (e).

143. Messrs. Sarat Textiles Ltd., (S) 9 B. T. Road, Calcutta (for) 59 Barrackpore Trunk Road, Calcutta (a); SH/2532A, 11-5-65 (b); 24-5-65 (e).

144. Shri Sudhir Ch. Dhar (Karta of H. U. F.,) carrying on business under the trade name Kartic Chandra Dhar, 356/1 Upper Chitpore Road, Calcutta-6 (a); SH/2676A, 3-6-58 (b); (A) Linseed oil and turpentine (d); 24-5-56 (e).

145. (S) Messrs. Kanai Lal Surai, Netai Chandra Surai, Jaydeb Chandra Surai & Kartic Chandra (minor), carrying on business under the trade name Purna, Chandra Surai & Sons,(for) Messrs. Jatindra Nath Surai, Kanailal Surai, Netai Chand Surai and Joydeb Surai carrying on business under the trade name Purna Chandra Surai & Sons, 278 Upper Chitpore Road, Calcutta (a); SH/227B, 9-6-64 (b); 24-5-65 (e).

146. Messrs. Dwarka Das Shah Bros. (P) Ltd., 358B Upper Chitpore Road, Calcutta (a); SH/2743A, 25-6-46 (b); (D) Kirona, moinhari, cycle, medicine, vegitable oils, chemicals, hardware and other general merchandise as and when required and certified by the dealer for resale. (A) Iron-scrap, files, gunnies, tins, linseed, tungseed (d); 24-5-65 (e).

147. Shri Rajendra Kumar Golcha, carrying on business under the trade name Golcha Mineral & Chemical Industries, 102 Jatindra Mohan Avenue, First Floor, Calcutta-5 (a); SH/3581A, 2-2-65 (b); (A) Starch Powder (d); 24-5-65 (e).

148. (S) Messrs. Harji Debi Patel, Manji Kavji Patel, Rabilal Patel, Visram Patel, Jasraj Patel, Ramji Arjun Patel, Ramjee Patel and Karsan Patel carrying on business under the trade name Keshablal & Co., (for) Messrs. Harji Debsi Patel, Monji Patel, Rabilal Patel, Jasraj Patel, Visram Patel, Ramji Arjun Patel, Ramjee Patel and Karsan Patel carrying on business under the trade name Keshablal & Co., 65/1 Maharshi Debendra Road, Calcutta (a); SH/2372A, 12-11-55 (b); 25-5-65 (e).

149. Messrs. Vishwakarma Construction (P) Ltd., 5 Dilarjunge Road, Calcutta (a); SH/3296A, 27-6-57 (b); A) Electrode after the words Hydrozen Peroxside (d); 25-5-65 (e).

150. (S) Shri Lachmi Narayan Agarwalla and Messrs. Dwarkadas Shah Bros. P. Ltd., carrying on business under the trade name Dwarkadas Shah Bros., (fo Dwarkadas Shah Bros., 358B Upper Chitpore Roac Calcutta (a); SH/2742A, 22-1-59 (b); (D) Iron and ste goods and scraps and hardware goods. (A) Iron scra (d); 26-5-65 (e).

151. Shri Sarju Prasad Singh, carrying on busine under the trade name Messrs. Modern Confectioner Works, 13B Sarbakhan Road, Calcutta (a); SH/2407 13-8-49 (b); (A) 3. Consumable stores, e.g., oils, greas cotton waste, belting and emery paper after the wor 'nil'. Confectionery (confits and Toffees) and biscu making machines, confectionery goods after the wor 'Lozenges' (as manufacture column) (e); 27-5-65 (e

Explanatory notes : Regarding the amendments mad the following code letters have been used to indicate th manner in which the particulars of a registratic have been amended :—

(A) means "Add"; (D) means "Delete"; (S) mea "Substitute".

S. K. BOSE, Commissione

No. 174 C.T.—3rd June 1965. In pursuance of th provisions of section 9 of the Bengal Finance (Sal Tax) Act, 1941 (Bangal Act VI of 1941), the followin names and addresses of registered dealers together wit a description of the goods covered by their registratic certificates whose registrations under the Act we cancelled with effect from the date noted against eac of them are published for general information :

Notes : (a) Serial number, name, address, chi place of business and number of branche

(b) Number and date of the registration certi cates.

(c) Goods for use in manufacture in West Beng for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. The Calcutta Tanneries (1944) Ltd., 94 Gard Reach Road, Calcutta (a); AL/376A, 11-12-41 (l (1) Raw materials, (2) Plant, machinery, spare par and accessories. (3) Consumable stores, viz., Chemica Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in t actual process of manufacture of the goods nam below : (i) Leather (c); Tallow and caustic soda (c 22-5-65 (e).

2. Shri Satya Ranjan Biswas, proprietor, carryi on business under the trade name, Messrs. Ranj Bricks, Gangpur, Burdwan (a); BN/1290A, 25-3- (b); (1) Raw materials. (2) Plant, machinery, spa parts and accessores. (3) Consumable stores v Coal, chimney, moulding boxes, iron sheets, spac buckets, ropes, wire, tubewell parts and materia Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in t actual process of manufacture of the goods nam below:(i) Bricks (c); 18-5-65 (e).

3. Shri Jyotirmoy Sen, carrying on business under the trade name Messrs. Jyotirmoy Sen, Choapore, Murshidabad (a); BR/589A, 28-2-59 (b); Coal (d); 14-5-65 (e).

4. Shri Kanai Lal Bhakat, carrying on business under the trade name Messrs. Kanailal Bhakat, Jiagunje, Murshidabad, Murshidabad (1) (a); BR/18B, 3-2-54 (b); Raw materials, plant, machinery, spare parts and accessories, consumable stores: Provided that all goods for which exemption from payment of sales tax is calimed are intended for use in the actual process of manufacture of the goods named below : Gold and silver ornaments (c); Gold and silver ornaments (d); 21-5-65 (e).

5. Miss Vina Thacker, proprietress, carrying on business under the trade name The Eastern Marketing Company, 12 Rajawoodmunt Street, Calcutta (a); CR/1183A, 30-7-46 (b); Hardware, brassware, shellac, C. I. pans, rosin, jute canvass, rubber brakes and pipes, hemp twine, cottons, beltings, buttons, iron craw bars, gem clips (d); 19-5-65 (e).

6. New Manbhoom Coal Company Ltd., 14 Old Court House Street, Calcutta, Howrah Coal Yard, E. I. Railway (a); EL/44B, 29-9-41 (b); Coal (d); 22-5-65 (e).

7. Messrs. Lalit Kumar Podder, Nand Kumar Podder ,Raghunath Prasad Podder, carrying on business under the trade name Messrs. Lalit Kumar & Co., Hill Cart Road, P.O. Siliguri, dist. Darjeeling, Jalpaigur (2) and Darjeeling (1) (a); 150B, 28-8-61 (b); Motor parts, motor accessories, lubricating oil, brake oil, grease, empty drums (d), 14-5-65 (e).

8. Messrs. Bholanath Dutta, Balakram Dutta, Nalini Mohan Dutta, Atul Krishna Dutta, Nani Gopal Dutta, Nitya Ranjan Dutta, Gour Chandra Dutta, partners, carrying on business under the trade name, Bholanath Dutta & Brothers, Matiari, Nadia (a); KR/230A, 30-10-41 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:
(i) Metal utensils (c), Cloth (d); 14-5-65 (e).

9. Messrs. Ajit Kumar Bhattacharjee, Haringhata-bazar, Haringhata, Nadia (a); KR/1842A, 26-6-58 (b); Spices, iron rods and joints, g.c. sheets, nails and screw, alluminium, brass and copper utensil, umbrella (d); 18-5-65 (e).

10. Messrs. Gour Netai Bhander, Haringhata bazar, Haringhata, P.O. Subarnapore, Nadia (a) KR/1885A 21-4-59 (b), cocoanut oil, groundnut oil, spices, tea, coir rope, toilet goods, coal tar, karai, bucket, naiff, aluminium goods (d); 8-5-65 (e).

11. East Coast Export Import Ltd., 5 Fairlie Place, Calcutta (a); IR/2081A, 30-10-56 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below:
(1) Core oil (c); 24-5-65 (e).

12. Sarbasri Ramkrishna De, and Debi Prosad Das Munshi, partners carrying on business under the trade name Messrs. R. K. De and D. P. Dasmunshi, Dalkhola, West Dinajpur (a); ML/654A, 16-8-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., steel plates, plane sheet, coal and m. s. rod: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bricks for sale (c); 25-5-65 (e).

13. Messrs. Mulchand Bhanwarlal, Sonapurhat, Chopra, West Dinajpur (a); ML/552A, 2-4-48 (b); Cloth, tea, soda, bidi, cocoanut oil, groundnut oil, linseed oil, kirana, c.i.sheet, hard wares, glass wares empty containers, barley, topioca (d); 27-5-65 (e).

14. Sm. Kola Rama Ratnam, carrying on business under the trade name, Kola Rama Ratnam, 44 Gole-bazar, New Cloth Market, P.O. Kharagpur, dist. Midnapore (a); MN/476A, 7-10-45 (b); Handloom and millmade dhoties, sarees, shirtings, coatings, towels, bed sheets and other textiles (d); 20-5-65 (e).

15. Shri Tarachand, proprietor, carrying on business under the trade name Messrs. Ramgopal Tara-chand, 15 Pageyapatty Street, Calcutta (a); RJ/960A, 22-2-43 (b); Textile, piece goods, silk, woolen goods (d), 20-5-65 (e).

16. Shri Hiralal Dugar, proprietor, carrying on business under the trade name Messrs. Chunilal Dugar, 46 Strand Road, Calcutta (a); RJ/2663A, 9-2-65(b), Spices, oils, soda, jute goods, paper and bullion, mosquitonets, hosiery goods, terpouline and unbrella, camphor, cloth, catachu and dhunia, dry fruits, alam, sohaga and gugul, silk textiles, woolen garments, tea, coirtrings, bleaching powder and cowrea (d); 25-5-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following ing code letters have been used to indicate the meaning noted against each :

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner

No.177 C.T.—3rd June,1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:-

Notes: (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in minging.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Apurba Krishna Das, Lalchand Agarwala and Sm. Ulangini Dasi carrrying on business under the trade name Apurba Krishna Das, Ukilpati, P. O. Bolepur, District Birbhum (a); 814A(AS) Central, 14-5-65 (b); Pulses, poppy seed and mustard seed (c).

2. Messrs. Bhabani Sankar Das and Paresh Chandra Das carrying on business under the trade name Bhabani Cloth Store, Suri, Birbhum (a); 815A (AS) Central, 20-5-65 (b); Readymade garments, handloom woven cloths and hosiery goods (c).

3. Messrs. Bhagwat Prosad Tibrewal, Sumitra Devi Tibrewal, Tara Devi Tibrewal, Taramani Tibrewal, carrying on business under the trade name Bhagwat Prasad, P. O. Suri, District Birbhum (a); 816A(AS) Central, 20-5-65 (b); Cumin seed, chillies, coriander seed, pulses, gur, wheat, wheat products oilcakes, indigo, rice and paddy (c).

4. Sarbasree Laxminarayan Mundhra, Gopal Chand Mundhra, Ram Kishan Mundhra and Gouri Shankar Mundhra, Partners, carrying on business under the trade name Sunrise Trading Co., 3C Noormal Lohia Lane, Calcutta (a); 1456A(AT) Central, 26-5-65 (b); Cotton canvas (c).

5. Messrs. Shyam Sundar Kejriwal, Arun Kumar Kejriwal, Sanjeev Kejriwal (minor) and Rajeev Kejriwal (minor) carrying on business under the trade name Rajeev Trading Co., 21 Synagogue Street, Calcutta (a); 1847A(CR) Central, 15-5-65 (b); Paper and board (c).

6. Sarbasree Ridh Karan Kejriwal, Anuradha Kejriwal, Shyam Sundar Kejriwal and Narbada Devi Kejriwal carrying on business under the trade name Kejriwal & Co., 21 Synagogue Street, Calcutta (a); 1848A(CR) Central, 15-5-65 (b); Paper and board (c).

7. Shri Ram Ganesh Show, Proprietor, carrying on business under the trade name Shankar Tube Co. of 40 Strand Road, Shop Nos. 12 & 28, Calcutta (a), 1850A(CR) Central, 19-5-65 (b); Tube (c).

8. Messrs. Badriprasad Saraogi, Ramniranjan Saraogi and Omprakash Saraogi carrying on business under the trade name Universal Stores and Engineering Co., 40 Strand Road, Calcutta (a); 1851A (CR) Central, 20-5-65 (b).

9. Messrs. Engineering Manufacturers Private Ltd., 2A Chowringhee Sqr., Tower House (2nd floor), Calcutta (a); 926A(EL) Central, 22-5-65 (b).

10. Shri Cannanore Narasimha Kamath carrying on business under the trade name Office Equipment Corporation, 3 Mangoe Lane, Calcutta (a); 928A(EL) Central, 25-5-65 (b).

11. Sarbasree B. N. Paul, D. Nandi, J. C. Paul, Kuntala Nandi & S. N. Paul carrying on business under the trade name Srima Engineering Concern, 7 I. R. Belilious Lane, Howrah (a); 1062A(HW) (Central), 21-5-65 (b);

12. Shri Ramlal Basu Roy carrying on business under the trade name Messrs. Mirbahar Industries, 58/10 J. N. Mukherjee Road, Ghusury, Howrah (a); 1063A(HW) Central), 21-5-65 (b); Raw materials and machinery parts for the manufacture of Boats and Fabricated structures (d).

13. Messrs. Haradhan Maity, G. C. Maity, K. C. Maity & R. C. Maity carrying on business under the trade name of Maity Brothers, P-58 Benaras Road, Howrah (a); 1064A(HW) (Central), 26-5-65 (b);

14. Messrs. Kishorilal Saraogi, Jogmohan Saraogi and Sm. Bimla Saraogi carrying on business under the trade name Rajluxmi Company, 31A Ade Bansdolla, Calcutta (a); 1191A (JK) Central, 21-5-65 (b).

15. Shri Suresh Chandra Shah carrying on business under the trade name Gujrat Trading Co., 20 Maharshi Debendra Road, Calcutta (a); 1192A(JK) Central, 22-5-65 (b).

16. Shri Trilok Chand Tantia carrying on business under the trade name Sharda Trading Corporation, 20-1 Maharshi Debendra Road, Calcutta (a); 1193A(JK) Central, 24-5-65 (b); Gummed Tape (c).

17. Sarbasree Sm. Vimlesh Agarwal and B. H. Wadhawan carrying on business under the trade name Rockwell Corporation, 5 Clive Row, Calcutta (a); 1667A (LR)C, 14-5-65 (b); 1. Pipes, 2. Crucible, 3. Water meter (c).

18. Shri Suchit Kumar Roy carrying on business under the trade name Messrs. The Regal Industries, 20 Netaji Subhas Road, Calcutta (a), 1668A(LR) Central, 19-5-65 (b); 1. Black plain iron sheet, 2. Skelp, 3. Beams, 4 Rounds, 5 M. S. Plate, 6 C. R. Sheet (c).

19. Shri Ramjilal Jalan, carrying on business under the trade name Calcutta Steel Agency, 5A Clive Ghat Street, Calcutta (a); 1669A(LR) Central, 20-5-65(b).

20. Sarbasree Manik Chand Maheswari, Govind Das Baheti & Brijratan Mohta carrying on business under the trade name Baheti Brothers, 3 Commercial Building, Calcutta (a); 1670A(LR) Central, 22-5-65 (b); Asbestos sheets (c).

21. Singhania Commercial Co. Private Ltd., 6 Clive Row (1st floor), Calcutta (a); 1672A(LR) Central, 27-5-65 (b); 1. Round fittings, 2. Table stands, 3 Lantern fittings, 4. Wall brackets (c).

22. Shri Sardar Narayan Singh and Shri Rajnath Singh, carrying on business under the trade name Messrs. Bharat Tools Stores, 81 Mechuabazar Street, Calcutta (a); 1286A(MK) Central, 21-5-65 (b), Drilling Machine & Lathe Machine & parts thereof, Die & Die handles, Machinery tools, Spray Guns & Tips (c).

23. Shri Jatindra Narayan Ray, Shri Jagdish Chandra Prodhan and Shri Kamala Prasanna Ray, carrying on

business under the trade name Messrs. Modern Leather Store, 9/10 Cornwallis Building, Calcutta-12 (a); 1287A (MK) Central, 21-5-65 (b); Leather varnish, leather Board (c).

24. Shri Ajudha Nath, Shri Dwarka Nath, Shri Krishanlal and Shri Kaushalya Nandan carrying on business under the trade name Messrs. Langani Brothers, 8/1 Balmukund Makkar Road, Calcutta (a); 1288A(MK) Central 22-5-65 (b); Dried Fruits (c).

25. Shri Sarat Kumar Goenka carrying on business under the trade name Messrs. Sarat Enterprises, 19 Panchu Dhobani Galli, Calcutta (a); 1289A(MK)Central, 24-5-65 (b).

26. Shri Radheshyam Modi, Shri Krishanlal Modi, Shri Bajranglal Kedia and Shri Nathumal Kedia, carrying on business under the trade name Messrs. Hindusthan Construction and Commercial Corporation, 218A Chittaranjan Avenue, Calcutta-6 (a); 1290A(MK) Central, 26-5-65 (b).

27. Shri Jai Prakash Gupta and Shrimati Raj Dulari Gupta carrying on business under the trade name Messrs. Kaspian Enterprises, 1/A Bechu Chatterjee Lane, Calcutta-5 (a); 1291A(MK) Central, 27-5-65 (b).

28. Sarbasree Rughlall Maheswari, Nemi Chand Maheswari and Asharam Somani, Partners, carrying on business under the trade name Messrs. Rughlall Nemi Chand, Samsi, Malda (a); 276A(ML) Central, 20-5-65 (b); Lime (c).

29. Shri T. Ghose, Proprietor, carrying on business under the trade name Messrs. T. Ghose & Co., 62/4/1/1A Netaji Subhas Road, Calcutta (a); 1063A(MR) Central 26-5-65 (b); Ivory products (c).

30. Messrs. Babulal Jalan, Shew Bhagwan Jalan Nand Kishore Jalan, Kishorilal Jalan, Shyam Sunder Jalan, Gopal Krishna Jalasn, Debi Prodad Jalan, Bal Kissen Jalan, Sushil Kumar Jalan, Ashoke Kumar Jalan, Sudhir Kumar Jalan and Amar Kumar Jalan carrying on business under the trade name Banshidhar Jalan & Sons, 5 Mission Row, Calcutta (a); 1218A(RB) Central, 25-5-65 (b)

31. Messrs. Tarak Nath Chandra, Paresh Nath Chandra, Gopal Lal Chandra & Pradip Kumar Chandra (minor) represented by his father carrying on business under the trade name Glass & Mirror Emporium, 66C Ahiritola Street, Calcutta (a); 1236A(SH) Central, 24-5-65 (b); Glasses, Mirrors (c).

32. Shri Rajendra Kumar Golcha carrying on business under the trade name Golcha Mineral & Chemical Industries, 102 Jatindra Mohan Avenue, Calcutta-5 (a); 1237A(SH) (Central), 25-5-65 (b); Soap stone, china clay coal, plaster of paris, slate powder, bentonite powder, dolomite powder, graphite powder, barytes powder, mica powder, yellow dextrime powder, starch powder, asbestos fluff (c).

33. Messrs. Brijlal Agarwala, Kamala Devi carrying on business under the trade name N. K. Industries, 146 B. K. Paul Avenue, Calcutta-5 (a); 1238A(SH) Central, 25-5-65 (b); Raw materials, plant, machinery, spare parts & accessories for use in the manufacture of Industrial Plastic Goods (d).

34. Shri Roop Narayan Sharma, Proprietor, carrying on business under the trade name Glacoid Industries, 236 Dwarik Jungle Road, Bhadrakali, Hooghly (a); 317A(SP) (Central), 22-5-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel shots (d).

S. K. BOSE, Commissioner.

No. 178 C.T. —3rd June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information .

Notes : (a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power

(g) Goods for use in the packing of goods for sale/resale

(h) Date of amendment.

1. Messrs. Sagarmal Suhasaria and Piramal Suhasaria carrying on business under the trade name Piramal Sagarmal, P.O. Barakar, Dist. Burdwan (a) 4A(AS) Central, 21-6-57 (b); (a) Cotton seed oil (c) 7-5-65 (f)

2. Messrs. Durga Prasad Rungta and Fulchand Rungta carrying on business under the trade name Lachminarayan Fulchand, P.O. Sitarampore, Dist Burdwan (a); 137A(AS) Central, 22-7-57 (b). (A Turmeric (c); 11-5-65 (h).

3. (S) Messrs. Hiralal Sharma, Ram Sharan Sharma and Bharat Kumar Sharma carrying on business under the trade name H. L. Sharma & Sons for Harnarain Sharma, carrying on business under the trade name H. L. Sharma & Sons., G. T. Road, P.O. Asansol, District Burdwan (a); 43A (AS) Central, 28-6-57 (b) 14-5-65 (h).

4. (S) Shri Dhrubendranath Sinha, carrying on business under the trade name, Jogmaya Tea Estate for Shri Dhrubendranath Sinha, proprietor, carrying on business under the trade name, Messrs. Ghavaba

a Estate, P.O. Santiniketan, Dist. Birbhum (a); B(AS) Central, 16-5-57 (b); 17-5-65 (f).

5. Shri Rama Avatar Prosad carrying on business der the trade name, Raj Trading Co., Dhadka Road, O Asansol, Dist. Burdwan (a); 707A(AS) Central, 4-63 (b); (A) Washing powder, soap, biscuit, drug d medicines (c); 17-5-65 (h).

6. Messrs. Banawarilal Madhagoria, Sreelal Madhaoria and Jagdish Prosad Medhagoria, carrying on siness under the trade name, Banwarilal Sreelal, arakar, Burdwan (a); 197A(AS) Central, 30-7-57); (A) Biscuits, sat-isafgol, alpins, jame clips, pencils); 20-5-65 (f).

6A (S) Shri Hariballav Bhanalal, Shri Girdharilal ulji, Shri Jayantilal Bhanalal, carrying on business nder the trade name, Madanji Meghraj & Co. (for) ri Hariballav Bhanalal, Shri Girdharilal Mulji, Shri andulal Mulji, Shri Mulji Velji carrying on business nder the trade name, Madanji Meghraj & Co., 38 rmenian Street, Calcutta (a); 835A(AT) Central, 12-57 (b); 22-5-65 (h).

7. Shri Ajit Lal Arora, carrying on business under the ade name, A. L. Arora, 71 Canning Street (R. No. -22), Calcutta (A) Calcutta 1(a); (S) 108B(AT) ntral (for) 1432A(AT) Central (b); 27-5-65 (h).

8 Shri Chotalal Mdhanlal Doshi, Shri Harchadrai otalal Doshi, carrying on business under the trade me Diamond Leather Works, 71 Canning Street, lcutta (a); 854A(AT)Central, 15-2-58 (b); (A) Thermometer (c); 27-5-65 (h).

9 (S) Messrs. Kanailal Das, Balaram Das and ikhil Ranjan Das carrying on business under e trade name, Panchanan Das & Sons (for) essrs Kanailal Das, Balaram Das and Raj Luxmi asi, carrying on business under the trade name, anchanan Das & Sons, 34 Pandit Pursatam Roy St., lcutta (a); 283A(AT) Central, 27-6-65 (b); 27-5-65)

10 Shri Gurumukh Naraindas Advani carrying business under the trade name, Messrs. Hindusthan recision Tools, 6 Russel Street, Calcutta-16 (a); 1A(BH) (Central), 2-2-65 (b); (A) Tools, clamp, ses, machine tools and attachments, gig and fixtures, uck, flexible tubes and shafting (c); 21-5-65 (h).

11 Shri Sunil Gupta, carrying on business under e trade name, Messrs. Bengal Distributors, 30D outh End Park, Calcutta (a); 917A(BH) Central, 4-65 (b); (A) Dye stuff materials (c); 22-5-65 (h).

12. Messrs. Indian Oil Corporation Ltd. (Market g Division), 13 Camac Street, Calcutta (S) Cal.(1) G (3), JP (1), CB (1), AS (1), MN (1), for Cal. (1), G (2), JP (1), CB (1) AS) (a); 106B (BH) Central, 2-5-65 (h).

13. Messrs. Grant James (P) Ltd., (S) 11 Hungerrd St, Calcutta 16 (for) 8A & B Lower Rawdon Street alcutta-16 (a); 89A (BH) Central, 28-6-57 (b); 4-5-65 (h).

14. (S) Syed Jawar Ali, Syed Zakir Ali and Syed ahid Ali carrying on business under the trade name, Messrs. Suratee Tobacco Co., (for) Messrs. Suratee Tobacco Co., 3/5 Rajmohan Street, Calcutta (a); 109A(CL) Central, 18-6-57 (b); (D) Tobacco, bidi leaves, hassian cloth, thread, ropes, papers, printed labels, jute twine and tacking materials (c); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal, for sale of the goods named below : (i) Biris (d); 15-5-65 (h).

15. (S) Shri Chhaganlal Shanghri and Shri Babulal Shanghri carrying on business under the trade name, Messrs. New Ori ental Stores (for) Messrs. New Orienta l Sotres, 55/124 Canning Street, Calcutta (a); 453A (CL) Central, 13-7-57 (b); 15-5-65 (h).

16. Messrs. R. Piyarelall P. Ltd., 55 Canning Street, Calcutta (a); 1595A(CL) Central, 27-2-65 (b); (A) Locks and padlocks, belts, nuts, joist, m.c. rods (c); 15-5-65 (h).

17. (S) Messrs. Suresh Chandra Vasa and Pravin Chandra Mohanlal carrying on business under the trade name, The Metal Parts Manufacturing Co., (for) Messrs. Dolatnai Himatlal Mehta and Pravinchandra Mohanlal, carrying on buisness under the trade name, The Metal Parts Manufaturing Co., 36 Ezra Street, Calcutta (a); 1388A(CL) Central, 13-9-63 (b); 15-5-65 (h).

18. (S) Shri S. N. Arora and Shri B. N. Arora, carrying on business under the trade name, Messrs. Arora & Sons., (for) Messrs. Arora & Sons. 44/45 Ezra Street, 315A(CL) Central, 1-7-57 (b); 18-5-65 (h).

19. Shri Kantilal Chhotelal Shah carrying on business under the trade name, Messrs. Supreme Optical Co., 12 Lower Chitpur Road, Calcutta (a); 1512AA(CL), (C), 3-8-64 (b); (A) Optical frame, lense, blanks, flass wire hinges, and pins (c); (A) Raw materials, Aluminium Rough Angle (Sheets). Provided that all goods for which exemption from payment of sales tax is calimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Optical sides (Ear supports) (d); 18-5-65 (h).

20. (S) Bimal Chand Samsukha, Sumati Chand Samsukha, Bharat Kumar Samsukha and Dilip Kumar Samsukha carrying on business under the trade name, Messrs. The Indian Silk House, (for) The Indian Silk House, College Street Market, Calcutta (a); 242A (CL) Central, 28-6-57 (b); 18-5-65 (h).

21. Messrs. Moharlal Agarwalla, Chandgiram Agarwalla and Benarashilal Agarwalla carrying on business under the trade name, Moharlal Omracmal, Alipurduar, Dist. Jalpaiguri (a); 224A(CB) 24-5-65 (b); (D) Paper, K. oil, Kirana, soap, chillies (c); 21-5-65 (h).

22. (S) Sarbasree Hariom Sharma, Shib Charan Sharma and Ramkaran Sharma carrying on business under the trade name, Planters Stores, Birpara, Dist. Jalpaiguri (a); 239A(CB) Central, 7-11-58 (b); 26-5-65 (h).

23. Messrs. Paper Tube Manufacturing Co. Pvt. Ltd. (S) 10 Jackson Lane, Calcutta (for) 1 Chittaranjan Avenue, Calcutta (a); (S) 1864A (CR) for (C) 1459A (SL) (C) (b); 14-5-65 (h).

24. (S) Sarbasree Padma Kumar Gupta, Hardwarimal Hetampuria and Yugesh Chandra Gupta carrying on business under the trade name, General Stores & Bearing Corporation, 1 Bonfield Lane, Calcutta for Sarbasree Padma Kumar Gupta Hardwarimal Hetampuria and Santosh Chandra Gupta, carrying on business under the trade name, General Soters & Bearing Corporation, 1 Bonfield Lane, Calcutta (a); 1628A(CR)(C) 20-6-63 (e); 14-5-65 (h)

25. Shri Jyotirmoy Dey, proprietor carrying on business under the trade name, Messrs. Metal East of 36 Strand Rd. Calcutta (a); 1814A(CR) (C), 19-2-65 (b); (D) Sheet (c); (A) G. P. Sheets & G. C. Sheets (d); 15-5-65 (h).

26. (S) Messrs. Ratan Stores & Agencies Private Ltd., 137 Canning Street, Calcutta for Messrs. Ratan Stores & Agencies Private Ltd. 28 Mohanlal Bhuwala Road, P.O. Bally, Howrah (D) Cal. (1) (a); 1849A (CR) Central for 48A (HW) Central (b); (S) 18-5-65 (h).

27. Messrs. Power Tools (India) Ltd., (S) 2 Dalhousie Sqr. East, Calcutta for 16 Ganesh Chandra Avenue, Calcutta (a); (S) 927A (EL) Central, for 1628A (SL) Central, 24-5-65 (h).

28. Messrs. Ravindra J. Shah, & Itambalal J. Shah carrying on business under the trade name, Bengal, Polithene Bag Co 3 Mangoe Lane, Calcutta, (A) 58/3 Canning Street, Calcutta (a), (S) 132B (EL) Central for 789A (EL) Central (b); 26-5-65 (h).

29. (S) Messrs. Steel Castings Private Ltd, 4/22 G. T. Road, South, Howrah for 10 Old Post Office St., Calcutta-1 (a); (S) 1061A (HW) (Central) for 727A (EL) (Central) (b); 21-5-65 (h).

30. Messrs Babulal Poddar, Srinwas Poddar and H. P Poddar carrying on business under the trade name, Allahabad Tube Company, 23 Guha Road, Ghusury, Howrah (a); 1022A (HW) (Central), for Howrah (a), 1022A (HW) (Central), 22-2-65 (b); (A) Old Iron Scrap nad Rejected pipe (c); 21-5-65 (h).

31. (S) Shri Naranarayan Chandra carrying on business under the trade name, Messrs. Imperial Metal Industries for Messrs. Naranarayan Agarwala and Naranarayan Chandra carrying on business under the trade name, Imperial Metal Industries (S), 108/5 Benaras Road, Salkia, Howrah for 31 G. T. Road, North, Howrah (a); 841A (HW) (Central), 30-11-63 (b); 21-5-65 (h).

32. Messrs. Krishna Kr. Shah and Parameswarlal Shah carrying on business under the trade name Steel Co. Products, 63 Chintamoni Dey Road, Howrah (A) Calcutta-1 (a); (S) HW/101B (HW) (Central) for HW/889A(HW) (Central) (b); 26-5-65 (h).

33. (S) Shri Kanailal Mondal carrying on business under the trade name, Standard Lock Mfg. Co. for Messrs. Kanailal Mondal and Khagendra Nath Mondal carrying on business under the trade name, Standard Lock Mfg Co. Sialdanga, P.O. Sialdanga, Dist. Howrah (a); 250A (HW) (Central), 31-7-57 (b); 27-5-6 (h).

34. Sri Rabindra Nath Chowdhury carrying on business under the trade name, Messrs. Dutt Chowdhury & Co., 67/50 Strand Road, Calcutta (a) 269A(JK) Central. 2-7-57 (b); (A) Stone-chips (c) 21-5-65 (h).

35. Shri Ramsingh Goyal, Shri Shri Chand G and Shri Daulatram Goyal carrynig on business u the trade name, Mahendra Steel Traders, 20 Maha Debendra Road, Calcutta(a); 1111A(JK) Cen 12-9-63 (b); (A) Pipe, pipe fittings, fabricated s wire and wire nails, hessian cloth, gunny bags 22-5-65 (h).

36. (S) Messrs. S. M. Bejoy & Co. (Pvt.) Ltd. Messrs. S. M. Bejoy & Co. Ltd., D/20 Jagannath G Road, Calcutta(a); 132A (JK) Central, 26-6-57 24-5-65 (h).

37. (S) Messrs. Shiv Kishan Mohata, Hari Kis Mohata, Kishanlal Mohata carrying on busi under the trade name Paul Bros. for Shri Shy Chand Paul (proprietor) carrying on business un the trade name Paul Bros., 20 Maharshi Deben Road, Calcutta (a); 1113A(JK) Central, 18-8-64 27-5-65 (h).

38. Shri Mahal Chand Mundra, proprietor, carry on business under the trade name, Mes Mahal Chand Ramesh Kumar, Nayabazar, S Siliguri, Dist. Darjeeling (a); 471A (JP) Cent 31-5-71 (b); (A) Oil cake (c); 15-5-65 (h).

39. Messrs. Champalal Saraogi and Shyamlal Sar gi, partners, carrying on business under the tr name, Messrs. Saraogi & Co., P.O. and Dist paiguri (a); 62A (JP) Central, 8-7-57 (b); (D) Ha ware (c); 17-5-65 (h).

40. Shri Indra Chand Agarwalla, carrying on bu ness under the trade name, Messrs. Ramrikdas In Chand, P.O. Siliguri, Dist. Darjeeling (a); 283A(Central, 15-7-57 (b); (D) Hessian, coir produ umbrella, school bags (c); 19-5-65 (h).

41. Shri Gajanand Mirda, Karta, H.U.F., car ing on business under the trade name, Messrs. Go Brothers, Hill Cart Road, P.O. Siliguri, Dist. Darj ling (a); 480A (JP) Central, 16-9-65 (b); (D) Electri goods, building materials, sanitary fittings, hardwar (A) Electrical stores, table lamps, heater, brass holde bakelite fittings, and accessories (Electrical), tu light fittings, and ballasts, main switch, meter, p wrench, pipe die, screw drivers, hackshaw frame, sl wrench, hackshaw blades, electrical wires, electri iron, picture frame, electrical brackets, glass globe a shades, window glasses, steel battens, distributi boxes, conduit pipe and fittings, steel battens, dist bution boxes, conduit pipe and fittings, electric be insulating tapes, hammers, belcha, kodali, pan pins, brass pins, iron and brass hings, handles, ha and staples, tower bolts, screw bolts, hooks, finst

nl. penic oil, paint and varnishes, colours, yellow th. lime, white cement, marble chips and dusts. rse powder screened, polishing stone, brush, sallac cotton waste (c); 18-5-65 (h).

2. Messrs. Chunilal Goyal, Ranjitrai Agarwalla, abil Chand Agarwalla and Bhagirath Prasad Goyal, ying on business under the trade name, Surajmall. mlall. (S) Mahabirsthan, P.O. Siliguri dist. jeeling (for) Kalimpong 10th mile. dist Darjeeling. Kalimpong 10th mile, dist. Darjeeling (a);(S) A (JP) (Central), (for) 57B (DJ) (Central) (b); 20-5- (h).

3. Shri Gobind Ram Agarwalla, carrying on busi- under the trade name Reliable Industrial Stores, aji Subhas Road, Calcutta (a); 1607A(LR). tral. 24-11-64 (b); (A) ; Metallic flexible tubes (c); 5-65 (h).

4. (S) Sarbasree Bajranglal Agarwala Mamraj rwala and Sampat Lal Agarwala, carrying on busi- under the trade name Intex (India) Agency) Shri Bajranglal Agarwala, carrying on business er the trade name Messrs. Intex (India) Agency, Canning Street, Calcutta (a); 1540A (LR) (Central). -64 (b); 14-5-65 (h).

5 Sm. Priyamvada Agarwal, carrying on business r the trade name, P. V. Agarwala & Sons., 59 aji Subhas Road, Calcutta (a); 1555A (LR) (Central). -64 (b); (A) . Iron wood screws. (c); 15-5-65

6. (S) Messrs. Cardboard Printing & Processing ustries Ltd., (for) partners, Sarbasri Parimal sh, Bimal Kr. Ghosh, Kamal Kr. Ghosh, Santi- Sarkar, carrying on business under the trade e, Messrs. Cardboard Printing & Processing Indus- Ltd., (A) : Additional place of business 284 araja Nanda Kumar Road (North) Alambazar, magar. (24-Parganas), (D) Additional place usiness 250 Upper Chiptur Road, Calcutta 1 Clive Row, Calcutta (for) 76 Lower Circular d, Calcutta (a); (S) 171B (IR) (Central), (for) (TL) (Central), (b); (A) Corrugated board, corrugated s, corrugated rolls after the word manufacture he goods named below : (d); 17-5-65 (h).

7. Sm. Bina Makkar, carrying on business under trade name, Trade Link (India), 20 Netaji Subhas d Calcutta (a); 1644A (LR) (Central), 15-3-65 (A) Ball bearing, roller bearing, Taper Roller ing, thrust ball bearing (c); 17-5-65 (h).

8. (S) Shri Dhirajlal Shah, carrying on business r the trade name Messrs. A. N. Shah & Co. Canning Street, Calcutta (for) Shri Amritlal and Shri Dhirajlal Shah, carrying on business trade name, Messrs. A. M. Shah & Co., 21A Canning et, Calcutta (a); 94B (LR) (Central). 1-4-59 (b); -65 (h).

9. Shri Dasarath Prasad Jaiswal and Shri Kapur d Jaiswal, partners, carrying on business under rade name, Messrs. Dasarath Prosad Kapur Chand, 1 Cornwallis Street Calcutta (A) F-11 and College Street Market, Calcutta-22 (a); (S) 3(MK) (Central), (for) 622A (MK) (Central), (b); -65 (h).

50. Sarbashree Subodh Kr. Sadhukhan, Sushil Kr. Sadhukhan, Sudhir Kr. Sadhukhan and Ranu Bala Sadhukhan, partners, carrying on business under the trade name Messrs. Annapurna Syndicate, 121 Raja Dinendra Street, Calcutta-4 (a); 1005A(MK) (Central), 6-9-65 (b); (A) Gunny bags for use in the packing materials for re-sale (c); 27-5-65 (h).

51. Messrs. Birendra Kumar Saha, Bholanath Saha and Bhupal Chandra Saha, partners, carrying on business under the trade name Messrs. Birendra Kumar Bholanath Bhupal Chandra Saha, Raiganj West Dinajpur (a); 128A(ML) (Central), 19-11-57 (b); (A) A. C. corrugated sheet (c); 18-5-65 (h).

52. Shri Radha Kison Agarwalla, proprietor, carrying on business under the trade name, Messrs Radha Kison Satyanarayan, Islampur, West Dinajpur, (a); 205A(ML) (Central), 18-8-61 (b); (A) Linseed oil (c); 18-5-65 (h).

53. Shri Gajananda Agarwalla, Karta of the H.U.F. carrying on business under the trade name Messrs. Gowridatta Nowrang Rai, Chanchole, Malda (a); 148A (ML) (Central), 31-8-58 (b); (A) Jowan, methi, barley, dhania, Dhuna, mustard seeds masur, cardamom (c); 18-5-65 (h).

54. Sarbashri Mohanlall Kejriwal, Radha Devi Kejriwal and Sitaram Agarwala, partners, carrying on business under the trade name Messrs. Mohan Bhandar, Strand Road, (North Baluchar), Malda (a); 259A (ML) (Central), 7-8-64 (b); (A) Linseed oil (c); 19-5-65 (h).

55. Messrs. Shyamnagar Tin Factory Private Ltd., 113 Monohardas Katra, Calcutta (a); 211A(MR)(C), 28-6-57 (b); (A) Machine and spare parts (c); 21-5-65 (h).

56. Shri Lakshmi Narayan Ghosh, Proprietor, carrying on business under the trade name, Messrs. L. K. Ghosh & Co., 70 Netaji Subhas Road, Calcutta(a); 345A(MR) (Central), 1-7-57 (b); (D) Hardware goods, (A) Pipe and pipe fittings (c); 25-5-65 (h).

57. (S) Messrs. Paresh Nath Paul, Ram Krishan Paul and Niranjan Mazumdar, carrying on business under the trade name M. G. Industries, (for) Messrs. Bibhuti Bhusan Mukherjee, Anil Bhusan Mukherji, Pannamayee Mukhejee, Geeta Ghosh, Provat Ranjan Ganguly and Abani Bhusan Mukherjee, carrying on business under the trade name, M. G. Industries Chakdah Road, Bongaon, 24-Parganas (a);593A (PG) (Central), 14-11-61 (b); 19-5-65 (h).

58. (S) Shri Om Prakash Kashyap, carrying on business under the trade name Metal and Concrete Products (for) Messrs. Susheela Kashyap, proprietress, carrying on business under the trade name Metal Concrete Products, 13 Brabourne Road, Calcutta (a); 1011A (RB) (Central), 23-4-62 (b); 21-5-65 (h).

59. Shri Hemanta Kumar Bose, proprietor carrying on business under the trade name, Power Tools & Implements (India) Co., (S) 37 Canning

Street, Calcutta for 71A Netaji Subhas Road, Calcutta (a); (S) 1217A (RB) Central, for 820A(CR), Central, (b); 21-5-65 (h).

60. Shri Bishnu Pada Roy, carrying on business under the trade name, Silver Stores, P-36 India Exchange Place, Clacutta (a) 79A(RB) Central, 1-7-57 (b); (A) Electrical Insulation materials (c); 22-5-65 (h).

61. Messrs. The Victor Oil Co. Private Ltd., (S) 27 Sir R. N. Mukherjee Road for P-13 Mission Row Extension, Calcutta (a); 1042A (RB) Central, 1-11-57 (b); (A) Vegetable oils such as palm oil, mahua oil, ground nut oil (c); (A) Grease (d); 22-5-65 (h).

62. (S) Messrs. Apeejoy Structural Ltd., 15 Brabourne Road, Calcutta -1 for 47 Hide Road, Calcutta-27 (b); (S) 1219A (RB) Central, for 364A (AL) Central (b); 25-5-65 (h).

63. Shri Raichand Surava, proprietor, carrying on business under the trade name, Calcutta Stores Supplying Centre, 37 Canning Street, Calcutta (a); 1161A(RB) Central, 7-9-62 (b); (A) Soldering tin stick (c); 26-5-65 (h).

64. Messrs. Ramchandra Nataraj Sastri, Lalit Mohan Kausal, Anantaram Gopalan, Monohar Manilal Mehta, carrying on business under the trade name, R. N. Sastri & Co., 33 Canning Street, Calcutta (a); 1090A (RB) Central, 20-9-63 (b); (A) Typewriter, parts retaining rings (c); 26-5-65 (h).

65. Messrs Sriniwas Golash and Ananda Prakash Golash, carrying on business under the trade name, R. Kumar & Co., 33 Canning Street, Calcutta (a); 835A (RB) Central, 24-5-60 (b); (A) Motor vehicle parts (c); 27-5-65 (h).

66. Shri Sawalram Kheria, Shri Sitaram Kheria, Shri Nagarmal Kheria, partners, carrying on business under the trade name, Messrs. Sitaram Rampratap, 18 Mullick St., Calcutta (a); 50B (RJ) Central, 31-7-57 (b); (A) Cocoanut oil, linseed oil (c); 19-5-65 (h).

67. Messrs. D. A. V. Hosiery Factory (Pvt.) Ltd., 171A Mahatma Gandhi Road, Calcutta (a); 548A(RJ) (C), 31-7-57 (b); (A) Cotton, art silk and woollen hosiery goods (c); 20-5-65 (h).

68. (S) Dinanath Mishra, Janardan Mishra and Lallan Mishra, carrying on business under the trade name D. N. Mishra & Sons, for Shri Dinanath Mishra, carrying on business under the trade name, Messrs. D. N. Mishra, 1/5 Pran Krishna Mukherjee Road, Calcutta (a); 655A (SH) Central, 5-10-59 (b); 22-5-65 (h).

69. (S) Messrs. Aparna Debi, Mriganka Kr. Paul and Himansu Kr. Paul, carrying on business under the trade name, Aparna Trading Corporation (Agen Dept., for Shri Mriganka Kr. Paul, carrying business under the trade name, Aparna Trading C poration (Agency) Dept., 34 Shampukur Street, C cutta-4 (a); 972A (SH) Central, 1-10-62 (b); 22-5- (h).

70. (S) Harji Devsi Patel, Monji Patel, Ranj Patel, Visram Patel, Ramji Arjun Patel, Jasr Patel, Ramjee Patel and Karson Patel, carrying business under the trade name, Messrs. Keshav & Co., for Harji Devsi Patel, Monji Kanji Pat Rabilal Patel, Visram Patel, Ramji Arjun Pat Jasraj Patel, carrying on business under the tra name, Keshavlal & Co., 65/1 Maharshi Debendra Roa Calcutta (a); 288A (SH) Central, 10-8-57 (b) 25-5- (h).

71. Messrs. Sarat Textiles Ltd., (S) 9 B. T. Roa Calcutta, for 59 B. T. Road, Calcutta (a); 824A (SH Central, 21-4-61 (b); (S) Plant, machinery, spar parts and accessories, for Textiles machinery. 24-5-65 (h).

72. Messrs. Dwarkadas Shah, Bros., P Lt 358B Upper Chitpore Road, Cal. (a); 579A(S Central, 26-6-57 (b); (D) Kiran, manihari cy medicine, vegetable oil, chemical, hardware, rice, whe arahar, masur, khesari, gram, moong, kalai, gun rape seed, mustard seed, linseed, castor seed, hosie cloth, ghee, oil of all kinds, ground nut oil seed Arahar, mongh, masur", gram kalai, masur chha (broken masur), mustard oil, rape seed oil, gunn tins, linseed rape seed, mustard seed, iron scrap fi electric motors (c); 24-5-65 (h).

73. Messrs. Vishwakarma Construction (P) Lt 6 Dilarjunge Rd., Calcutta (a); 988A (SH) Centra 15-10-57 (b); (A) Electrodes after the ward nil (25-5-65 (h).

74. (S) Shri Lachmi Narayan Agarwalla and M Dwarkadas Shah Bros. (P) Ltd., carrying on bus under the trade name, Dwarkadas Shah Bros Messrs. Dwarkadas Shah Bros., 358B Upper Chit Road, Calcutta (a); 577A(SH) Central, 12- (b); (D) Iron and iron scraps, ferrous metals, I ware. (A) Iron scraps (c); 26-5-65 (h).

75. Shri Sarju Prasad Singh, carrying on bus under the trade name, Messrs. Modern Confectio Works, 13B Sarbakhan Road, Calcutta (a). (SH)Central, 20-7-57 (b); (A) Confectionery goods (A) Plant, machinery, spare parts and access after the words "sugar". Confectionery goods (Co and Toffees) after the words "Logenges" in the m facture column. (d); 27-5-65 (h).

Explanatory notes.—Regarding the amendm made, the following code letters have been used indicate the manner in which the particulars of regis tion have been amended:—

(A) means "Add"; (D) means "Delete" means "Substitute".

S. K. BOSE, Commission

No. 179 C.T.—3rd June 1965.—In pursuance of the ovisions of section 9 of the Bengal Finance (Sales Tax), t, 1941 (Bengal Act VI of 1941) read with rule 11 the Central Sales Tax (West Bengal) Rules, 1958 llowing names and addresses of registered dealers gether with a description of the goods covered by eir registration certificates whose registrations under e Central Sales Tax Act, 1956, were cancelled with fect from the date noted against each of them are blished for general information—

otes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of cancellation.

1. Messrs. Kailash Naryan Khanna, Sm. Kamalesh Rani Khanna and Prithiraj Arora carrying on business nder the trade name Messrs. Khanna's, 19 Gariahat Road, Calcutta-19 (a); 812A (BH) (Central), 29-4-64 (b); Readymade garments (c); 25-5-65 (h).

2. Shri Hanumandas Ranga carrying on business under the trade name Messrs. Ranga Trading Co., 2 Lower Chitpore Road, Calcutta (a); 1015A (CL) Central, 28-3-60 (b); Electrical goods (c); 19-5-65 (h).

3. Miss Vina Thacker, Proprietress carrying on usiness under the trade name Eastern Marketing Co., 12 Rajawoodmunt Street, Calcutta (a); 1076A (CR) Central, 11-7-58 (b); Gem-clips (c); 19-5-65 (h).

4. Messrs. New Manbhoom Coal Ltd., 14 Old Court House Street, Calcutta (a); 366A (EL) Central, 9-8-57 (b); Coal (c); 22-5-65 (h).

5. East Coast Export Import Ltd., 5 Fairlie Place, Calcutta (a); 748A (LR) Cental, 19-11-57 (b); Iron, Steel, Metals, Hardware and Copper (c); 24-5-65 (e).

6. Tarachand, Proprietor, carrying on business under the trade name Messrs. Ramgopal Tarachand, 15 Pagaya Patti Street, Calcutta (a); 613A (R1) Central, 17-9-57 (b); Cotton Blanket, Textile goods, silk woollen goods (d); 20-5-65 (h).

7. Messrs. Shri Shyam Nath Mill Private Ltd, 95 Lower Chitpore Road, Calcutta (a); 84A (RJ) Central, 25-6-57 (b); Oil, oilseeds, oil cakes, containers, gunny bags (d); 22-5-65 (h).

S. K. BOSE, Commissioner.

No. 9014C.T. — 5th June 1963. — Shri Haridas Lahiri, Commercial Tax Officer, Grade II, of Jorasanko charge, has been granted earned leave for thirty days from 20th May 1963 to 18th June 1963, under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 9398C.T. — 11th June 1963. — Shri Sudhir Chandra Bera, Commercial Tax Officer, Grade II, of Maniktala charge, has been granted earned leave for one day on 1st April 1963, under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 11138C.T.—26th June 1965. — Shri Satindra Nath Ghosh, Commercial Tax Officer, Grade II, of Chinabazar charge, has been allowed earned leave for thirteen days from 7th June 1965 to 19th June 1965, under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11176C.T. 22nd June 1965.—Shri D. P. Roy Chaudhury, Commercial Tax Officer, Grade I, of Esplanade charge, was allowed earned leave for thirteen days from 3rd May 1965 to 15th May 1965, under rule 169 of the West Bengal Service Rules, Part I.

No. 11532C.T.—28th June 1965. — Shri Jitendra Nath Mukherjee, Commercial Tax Officer, Grade II, of C.S., has been allowed earned leave for fifty-one days from 10th May 1965 to 29th June 1965, under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11731C.T. — 1st July 1965. — Shri Suryya Kumar Chakravorty, Commercial Tax Officer, Grade II, of C.S., was alowed earned leave for twenty days from 31st May 1965 to 19th June 1965, under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

The

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सत्यमेव जयते

SRAVANA 7] THURSDAY, JULY 29, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 180 C.T.—10th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Mrs. Ritty Sebastian carrying on business under he trade name Messrs. Comfort Mattress Manufacturng Co., 56 Shakespear Sarani, Calcutta-17 (a); BH-3802A, 28-5-65 (b); (1) Raw materials. Provided that all oods for which exemption from payment of sales tax s claimed are intended for use in the actual process f manufacture of the goods named below: overlays attress (c); underlays mattress (d).

2. Shri Guranditta Mal Ajmani carrying on business under the trade name Messrs. S. S. R. Chemical Works, 36-F-1 Girish Mookherjee Road, Calcutta-25 (a); BH-3803A, 28-5-65 (b); (1) Raw materials. Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Anti setting agents, (2) Anti skinning agents and (3) grinding aids (c).

3. Shri Harihar Venkatram carrying on business under the trade name Messrs. Maags Corporation, Plot No. 465, Scheme 47 C. I. T., Calcutta-29 (a); BH-3806A, 31-5-65 (b); Unground tool bits (d).

4. Shri Phiroze Dhunji Shahu-kar carrying on business under the trade name Messrs. Packing Cases Manufacturing Co., 1-F Congress Exhibition Road, Calcutta (a); BH-3807A, 31-5-65 (b). (1) Raw material. Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Packing cases and wooden boxes (c).

5. Messrs. Balubhai Nanchand Shah, Dalichand Bhagvanji Vora and Kantilal Nanchand Shah carrying on business under the trade name "Shah Motor Accessories", 87B Sarat Bose Road, Calcutta-26 (a); BH-3808A, 31-5-65 (b); Canvas, aluminium pipes, rubber pipings, adhesive tapes, motor parts, electrical switches, schew, tarpantine, bolts and nuts, washer and foam rubber (d).

6. Shri Sitesh Chandra Roy carrying on business under the trade name Messrs. Freelance Sales & Service, 18A Mahanirban Road, Calcutta (a); BH-3809A, 31-5-65 (b); (1) Raw material. Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: 1 Fuel pipes for automobile and diesel engines (c); brake lining (d).

7. Messrs. Bimal Nandy & Kamal Nandy carrying on business under the trade name Messrs. Haripada Nandy, Grandsons, 35 Ashutosh Mukherjee Road, Calcutta-25 (a); BH-3810A, 3-6-65 (b); 1. Raw materials, sewing machine and accessories Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named Below: Garments (c): Ready made garments (d).

8. Sarbasree Ratanlal Golchha, Lakshmi Chand Golchha, Ashkaran Golchha, partners carrying on business under the trade name Messrs. Ratanlal Champalal, Ghuskara, Burdwan (a); BN-1475A, 21-5-65 (b); Poppy seed, jeera, chilly, coconut oil, dhania, ajowan, mouri, ropes, tea, methi, katechew, dhuna, dhup, groundnut, groundnut oil, soda, castor oil (d);

9. Sarbasree Khitish Chandra Choudhury, Narayan Chandra Paul, Satya Dulal Ghose, Debidas Choudhury, partners, carrying on business under the trade name Messrs Khitish Ch. Choudhury & Co., Mehedibagan, Burdwan (a). BN-1476A, 24-5-65 (b).

10. Sm Padma Rani Das, proprietress, carrying on business under the trade name Messrs. Lakshmi Engineering Works, G.T.Road, Burdwan (a); BN-1477A, 31-5-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Collapsible gate, grills and railings (c).

11. Srimati Sovana Rani Nag, proprietress, carrying on business under the trade name of Messrs. Burdwan Hardware Stores, B. C. Road, Burdwan (a); BN-1478A, 1-6-65 (b); Coal tar, pick-axe, shovel, crow bar, linseed oil e. i panlead join pipe, ultramarine blue tubewell planger putty, kodali, iron hinges, tower bolt, gate hook, wood screw, sand paper, m. s. rod, water can, measuring tape, g. i. pipe, tubewell pump, farmer chisel, iron pan, drill bits, drill, panch, saw, cobra, bit set, tower bolt, hem twine, nali twine, leather set valve, flange, rubber packing, m. s bolt and nuts, (all sizes), ala powder, haskal dummi, hand brush, drain brush, brass cylinder c. s. planger (for tubewell), c. s. point (for tubewell), jute canvas, cotton canvas, green dana, powder, dhama, pick-axe handle, leather bucket (for tubewell), plain iron, mortish chisel, try square, bras carpetry, malate claw hammer, g. i. rod, door bolt, mog, parliament hinges coir strings (coir yarn), pump handle, pump head, pucca putty, g. i. socket, g. i. bend, black oxide powder, red oxide powder, green oxide powder, r. m. paint (all), french polish, carpenter stone, mason pan, wire netting g. i., coal pitch, roller bearing, copal vernish, thinner, duco paint, compass sharping stone, cotton waste, plug, v. belt, n. f. wood screw, paint brush, brass bid cock, lock, dulax paint, vala paint, gibbs whiting, m. s washer, brass aldrop, nickil aldrop, masain polish, yellow powder, ocker, emery cloth, gum, aluminium paint, aluminium paste, white stiff paint, green, blue, etc., waterproof cement coating, garden scissors, sishal rope, phenyle, rubber gloves, neon tester, kodali handle, g. i. elbow, g. i. tee, cane baskets, g. i. bucket, hak, m. s. chain, kara, ventilator, terpaulin, cow chain, wire nails, rubber hose pipe, terpentine, piston rod, m. s. chain, galv. washer, wheel valve, expanded metal wire netting, jute twine, hack saw blade, pm brass check valve, cutting plier, tubewell stainers, galv. sheet water tank (d).

12. Sarbasree Tara Pada Ghose, Kamala Kanta Banerjee, Tara Sankar Banerjee, partners, carrying on business under the trade name Messrs. Mukta Brick Co., Vill. Payamra, P. O. Jotram, Burdwan (a), BH-1479A, 3-6-65 (b); 1. Raw materials, 2. Plant machinery, spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) bricks (c).

13. Sharbasri Malchand Bardia and Mannalal Jain carrying on business under the trade name Messrs. Jain Plastics & Chemical Engineers, 10-3 Kashi Nath Mullick Lane, Calcutta (a); CL-3880A, 21-5-65 (b); Plastic goods p. v. c wire and cables, electric lamp and tubes holder and sockets (d).

14. Sharbasri Girish Chandra Shah and Sumanlal M. Shah carrying on business under the trade name Messrs Girhalaxmi Rang Udyog, 4, Mandir Street Calcutta (a); CL-3881A, 26-5-65 (b); (i) Dyestuffs (ii) Chemicals, (iii) Organic chamicals (d).

15. Messrs. Om Prakash Bindal and Satya Narain Bindal carrying on busines under the trade name Jute Textile Machinery Corporation, 135 Canning Street, Calcutta (a); CR-3579A, 22-5-65 (b); and jute goods (d); Jute caddies (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) fibre blending machine (c).

16. Messrs. Bipin Chandra Himmatlal Badani and Babulal Keshavlal Badani carrying on business under the trade name of B. Bipin & Co., 138 Canning Street Calcutta (a); CR-3580A, 24-5-65 (b); Bearing, rice huller machine parts tools (d).

17. Messrs. Jethmal Solanki and Nagraj (Nagindas) Shah, carrying on business under the trade name Jethmal Nagraj & Co., 40 Strand Road, Calcutta (a), CR-3583A, 25-5-65 (b); Non-ferrous metal rods, wire strip, coil sheet, pipe (d);

18. Shri Sasti Ch. Sarcar, Proprietor carrying on business under the trade name Burminghum Synthetic Rubber Mfg. Co., 40-2 Strand Road, Calcutta (a). CR-3584A, 25-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) rubber articles (c).

19. Sreemati Champavati, Proprietress, carrying on business under the trade name of Vijay Stores. P-5 Canning Street (Ground floor, Shop No. 22) Calcutta (a); CR-3585A, 27-5-65 (b); Locks, cutlery, nutcutter mouthorgan, screw drivers, safety razor, magnet, nail cutter, cycle clips, cycle and dog chain (d).

0. Roger Engineering Private Ltd., 5 Synagogne ..et, Calcutta (a); CR/3586A, 27-5-65 (b), (1) Raw ..erilas, (2) Plant, machinery, spare parts and acce-..ies, (3) Consumable stores e.,g., Lubricating oil, ..se, mobile oil, kerosine oil, cutting oil. Provided t all goods for which exemption from payment of s tax is claimed are intended for use in the actual ..ess of manufacture of the goods named below: Bright Steel bar and shaft (c).

1. Shri Lonan Dorjay Lama, Proprietor, carrying business under the trade name of Maya Restaurant, Hill Cart Road, Kurseong, Darjeeling (a); DJ/1A, 1-6-65 (b); (1) Raw materials, (3) Consumable ..es, viz., Coal. Provided that all goods for which ..mption from payment of sales tax is claimed are ..nded for use in the actual process of manufacture of goods named below: (1) Readymade Tea and meals Buns and cakes (d).

2. Messrs. Sant Sahney Pvt. Ltd., 3 Mangoe Lane, ..utta (a); EL/3731A, 29-5-65 (b); Motor parts, ..motile wheels, animal drawn vehicle wheels (d).

3. Shri Murari Mohan Karar carrying on business ..er the trade name Messrs. Joytara Engineering ..ks 10 Kedarnath Deoty Lane, Kadamtala, Howrah HW/3014A, 31-5-65 (b); (1) Raw materials, (2) ..t, machinery, spare parts and accessories. Pro-..d that all goods for which exemption from payment ..les tax is claimed are intended for use in the actual ..ss of manufacture of the goods named below for ..n Trolley, hanger and crane hooks (c).

4. Shri Sudhindra Nath Chakravorty carrying ..business under the trade name Messrs. Indian ..ing Industries, 5 Mukharam Kanoria Road, ..ah (a); 66-2 Natabar Paul Road, Kadamtala, ..ah (a); HW/224B, 31-5-65 (b); Oxygen, acetylene, gas, carbide, electrodes, welding rods and accessories

Shri Nemai Charan Hajra carrying on business ..the trade name Messrs. N. K. Iron Industries, ..Arabinda Road, Santragachi, Howrah (a); HW/..A, 2-6-65 (b); (1) Raw materials, (2) Plant, machi-spare parts and accessories. Provided that all ..s for which exemption from payment of sales tax ..imed are intended for use in the actual process of ..facture of the goods named below for sale (i) ..machine parts and drill machine parts (c).

Shri Ajit Kumar Panchal carrying on business ..the trade name of Messrs. Ajit Kumar Pachal, ..ah Road, Sanpur, Dassnagar, Howrah (a); ..916A, 3-6-65 (b); (1) Raw materials, (2) Plant, ..ery, spare parts and accessories. Provided ..ll goods for which exemption from payment of ..tax is claimed are intended for use in the actual ..s of manufacture of the goods named below for ..) ocket, tee, elbow, bend (c).

Shri Nirmal Kumar Dey, Shri Amal Kumar ..Shri Ashoke Kumar Dey, Shri Ananta Kumar Dey, ..Mrityunjay Dey carrying on business under the ..name Messrs. Chandi Engineering Works, Loha-..Road, P. O. Dassnagar, Howrah (a); HW/3017A, ..(b); (1) Raw materials, (2) Plant, machinery, ..parts and accessories. Provided that all goods ..hich exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Machine parts, valves, cocks and pulleys (c).

28. Shri Ananda Mohan Mallick carrying on business under the trade name Messrs. General Supply Agency, 113 Narasingha Dutta Road, Howrah (a); HW/3018A, 3-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below for sale (i) Mild steelflanges (c).

29. Shri Nemai Chandra Karar carrying on business under the trade name Messrs. Nemai Chandra Karar, 19/8 Desh Pran Sasmal Road, Howrah (a); HW/3019A, 3-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.,g., Cutting oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Wooden hoppers (c).

30. Messrs. Kishorilal Saraogi, Jagmohan Saraogi and Sm. Bimala Saraogi carrying on business under the trade name of Rajluxmi Company, 31A Adi Banstola Lane, Calcutta-7 (a); JK/3453A, 1-6-65 (b); Coir rope, hot dye steel, nickel chromium steel, wire mesh and nettings, electric starter, electric plugs and sockets and wire nails, hair belting (d).

31. Messrs. Ramjilall Agarwalla, Kedarmal Agarwalla and Satyanarayan Agarwalla carrying on business under the trade name of Ramjilall Kedarmal, Vill. & P. O. Malbazar, district Jalpaiguri, Darjeeling(1), Jalpaiguri (1) (a); JP/166B, 22-5-65 (b); Salt, pulses, foodgrains, gur, chira (boaten rice), oil cake, biscuit,, soap, battery, matches, spices, sugar candy, lozence-coconut oil, groundnut oil, linseed oil, chillies, cocoa-nut, snuff, warenails, cigarette-paper, waste paper, barley, exercise book, lantern, tooth-paste, tooth brush, snow cream, comb, playing cards, blades, pencil, ink, mantle talcum and toilet powder, umbrella, readymade garments tarpauline, hessian goods, torchlight and soda khudi, camphor, locks and keys, candle, torch-light bulb glassware, coir-rope, tube, cycle tyre and tubes ,and flour and atta (d).

32. Shri Bimal Krishna Hazra carrying on busines under the trade name of Bimal Krishna Hazra, P.O lataguri, district Jalpaiguri (a); JP/2222A, 31-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) timber (c); Timber and log (d).

33. Shri Murarilal Agarwalla carrying on business under the trade name of Universal Radio Company, Hill Cart Road, P. O. Siliguri, district Darjeeling (a); JP/2223A, 31-5-65 (b); Radio, radio parts and leather cases of radio, transistor and its parts, record changer, electric iron, electric heater and toaster, cigarette lighter, cigarette cases, door bell, musical jewel box, calculators, electric heating pad, tiolet and cosmetic, perfumeries, fountain pen, photo goods, torch light, inter-communication set, telegraph wire, plastic goods,

cutlery, crockeries and picnic sets and lunch kits, key rings and chain, thermoflask, ink stand and ink pot (d).

34. Messrs. Sovachand Lakhotia, Rameswarlal Lakhotia, Brijmohan Mimani and Mohanlal Mimani carrying on business under the trade name Sovachand Rameswarlal, Nayabazar, P. O. Siliguri, Dt. Darjeeling (Holding No.46, Ward No. 15.) (a); JP/2224A, 31-5-65 (b); Gur, pulses, mustard oil, groundnut oil, groundnut, salt, and chira (beaten rice) (d).

35. Shri Jibanram Sharma carrying on business under the trade name of Mahabir Bhojanalaya, Hill Cart Road, P. O. Siliguri, district Darjeeling (a); JP/2225A, 31-5-65 (b); (1) Raw materials, provided that all goods for which exemption from payment sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets, (ii) coocked food, (iii) tea (c).

36. Shri Hariram Uttamchand Banwari carrying on business under the trade name Hindusthan Agencies, Narayani Building, Station Feeder Road, P. O. Siliguri, district Darjeeling (a); JP/2226A, 31-5-65 (b); Lozenge, toffee, butter, ghee, coffee, incense, shoe polish, barley, blue, torch, snow, plastic goods and biscuits (d).

37. Messrs. Chiranjilal Agarwalla and Badri Prasad Agarwalla carrying on business under the trade name Central Tea House, Nehru Road, P. O. Siliguri (Holding No. 697A, Ward No. XV), district Darjeeling (a); JP/2227A, 2-6-65 (b); Tea (d).

38. Shri Ramesh Chandra Agarwalla, prop., carrying on business under the trade name Messrs. Ramesh Chandra Agarwalla, Mirabazar, Plassey, Nadia (a); KR/2166A, 21-5-65 (b); Cocoanut oil, jira, linseed oil, groundnut, chilly, tea, soda, coaltar, barley, sutli, kalajira, mouri, dhane and groundnut oil (d).

39. Shri Fanindra Nath Dey, prop., carrying on business under the trade name Messrs. Karunamoyee Bhandar, Coopers Camp, Ranaghat, Nadia (a); KR/2107A, 24-5-65 (b); Groundnut oil, cocoanut oil, linseed oil, chilly, jira, dhania, halud, chota alash, postha, mouri, kalajira, til oil, coir, coaltar, groundnut, methi and golmarich (d).

40. Sarbasree Shri Sriniwas Gupta and Radha Ballabh Gupta carrying on business under the trade name Messrs. Indian Spices Company, 21A Canning Street, Calcutta (a); LR/3695A, 1-6-65 (b);

41. Shri Shivdas Patel, Shri Narayan Patel, Shri Nanjee Patel, Shri Gangadas Patel and Shri Premjee Patel, carrying on business under the trade name Messrs Ajanta Saw Mill, 10/A Gorapada Sarkar Lane, Calcutta (a); MK/3916A, 28-5-65 (b); (1) Raw materials, wood and timber, log. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Planks and packing boxes, for sale (c).

42. Shrimati Usha Rani Guha carrying on business under the trade name of Messrs. Commercial Plywood Industries, 109/C Ultadanga Main Road, Calcutta (a); MK/3917A, 28-5-65 (b); (1) Raw materials, ven veneer corse, casine, causitc soda. Provided that goods for which exemption from payment of s tax is claimed are intended for use in the actual proc of manufacture of the goods named below: Plyw for sale (c).

43. Shri Ramrup Dubey and Shri Ramajar Si carrying on business under the trade name Mes Singh Dubey Bros., 244 Acharya Prafulla Chan Road, Calcutta (a); MK/3918A, 28-5-65 (b); Iron se and corrugated sheets (d).

44. Shri Lakshmi Prasad Shaw, Shri Gouri San Shaw, Shri Shri Ram Shaw and Shri Shiwdhani Pra Shaw carrying on business under the trade na Messrs. Lakshmi & Co., 27A Sahitya Parishad Str Calcutta (a); MK/3919A, 29-5-65 (b); Scrap of N ferrous metal (d).

45. Shrimati Kamala Devi Bhagat, Shrimati Krish Devi Bhagat and Shri Gobinda Prasad Sengani carrying on business under the trade name Mes Bhagat Trading Syndicate, 7 Vivekananda Ro Calcutta (a); MK/3921A, 29-5-65 (b); Rotoflu buffer machine, spray painting botoh (d).

46. Shri Manicklal Daga carrying on busin under the trade name Messrs. Indian Trades & ind tries, 5 Fakir Chakraborty Lane, Calcutta (a). M 3922A, 29-5-65 (b). m. s. angles, m. s. flats and squar m. s. wire & wire nails, steel windows and secti m. s. flats and channels, r. s. joists, copper (d)

47. Shri Dulal Bhowmick carrying on busin under the trade name Messrs. Diana Shoe Co Cornwallis Building, Calcutta (a); MK/3923A, 31-5 (b); Shoes and rubber chappals (d).

48. Shri Kanai Lal Kundu carrying on busin under the trade name Messrs. Kanai Lal Kund 5/18 Canal East Road, Calcutta (a); MK/3924A, 31-5 (b); Dhania (Corriender seed) (d).

49. Shrimati Sibraji Gupta, Shri Samdeo Gu and Shri Sidhartha Gupta carrying on business und the trade name Messrs. Bishwabandhu Engineeri Co., 85 Madan Mohan Burman Street, Calcutta (MK/3925A, 31-5-65 (b); Electric motor and mot pump, compressor and parts thereof, spare parts Petrol engines and diesel engines (d).

50. Shri Wazir Chand Berry carrying on busin under the trade name Messrs. Broadway Pen Wor 6C Jaghbandhu Boral Lane, Calcutta (a); MK/3926 31-5-65 (b); (1) Raw materials, plastic powder, ni clips, rings, rubber tubes. Provided that all goo for which exemption from payment of sales tax is claim are intended for use in the actual process of manufact of the goods named below: Fountain pen for sale

51. Shri Hukam Chand Goel carrying on busin under the trade name Messrs. Hukum Chand Goel Co., 50B Muktaram Babu Street, Calcutta (a). M 3927A, 31-5-65 (b); m.s.angles, m. s. channels, joi m. s. flats (d).

52. Shri Ajit Kumar Ray and Shri Nripend Kumar Podder carrying on business under the tra

...m Messrs. Blouse Museum, 209/A Cornwallis Street, ...lcutta (a); MK/3928A, 31-5-65 (b): (1) raw materials, ...l, thread, buttons. Provided that all goods for ...hich exemption from payment of sales tax is claimed ...re intended for use in the actual process of manu...ture of the goods named below: ready made garments ...r sale (c).

53. Shri Kulada Prasad Ray and Shri Nand Kishore ...hewala carrying on business under the trade name ...essrs. K. P. Ray & Co., 24 Sastitola Road, Calcutta ..., MK/3929A, 2-6-65 (b); (1) Raw materials—m. s. ...ts, m. s. channels, m. s. rounds, m. s. sheets, m. s. ...lates Provided that all goods for which exemp...on from payment of sales tax is claimed are intended ...r use in the actual process of manufacture of the ...ods named below: G.I.channels, nuts, g. m. parts, ...oss arm strap, small ladder, singual pipe with rivets, ...i angle, bracket, washer and fan hanger for sale (c).

54. Md. Nisar carrying on business under the ...ade name Messrs. Central Casting Works, 3 & 3/1 ...ircas Square, Calcutta-11 (a); MK/3930A, 2-6-65 ...); (1) Raw materials—Scrap of brass copper, alumi...um gun metal, bronze, zinc and lead. Provided ...at all goods for which exemption from payment of ...le tax is claimed are intended for use in the actual ...ocess of manufacture of the goods named below: ...on-ferrous metal mouldings for sale (c).

55. Shri Radha Raman Chowbey and Shri Radhe ...yam Sharma carrying on business under the trade ...me Messrs. Shree Awadesh Chemical Works, 226A ...gmari Road, Calcutta-11 (a); MK/3931A, 3-6-65(b); ...) Raw materials—Sulphuric acid and sodium nitrate. ...ovided that all goods for which exemption from ...yment of sales tax is claimed are intended for use ...the actual process of manufacture of the goods named ...low Hydrochloric acid and nitric acid, for sale (c).

56. Srimati Sorojini Sarkar, Renuka Bala Sarkar, ...dhabilata Sarkar, Mayarani Sarkar, partners, carrying ...business under the trade name Messrs. Padasree, ...h West Dinajpur (a); ML/802A, 29-5-65 (b); Shoes, ...brella, slate, torch, cosmetics, hair oil, tea, toys, ...cil pen, nibs, ink, lozenges, lantern, mantle, ribbon ...d locks (d).

57. Shri Manindra Nath Kar (Prop.) carrying on ...siness under the trade name Messrs. Baby Bakery, ...hanbati, Raiganj, West Dinajpur (a); ML/803A, ...5-65 (b); Consumable stores, viz., ammonia and yeast. ...ovided that all goods for which exemption from ...yment of sales tax is claimed are intended for use ...the actual process of manufacture of the goods ...med below: (i) Bread, biscuits and cakes for sale (c).

58. Shri Monindra Mohan Saha, Proprietor, carry...on business under the trade name Messrs. Manindra ...han Saha, Malda (a); ML/804A, 31-5-65 (b).

59. Shri Aswini Kumar Deb, proprietor, carrying ...business under the trade name Messrs. Sabitri ...kery, Ukilpara, Raiganj, West Dinajpur (a); ML/ ...5A, 2-6-65 (b).

60. Shri Ramlal Agarwal carrying on business under ...e trade name of Ramlal Agarwal, 129 Golebazar ...O. Kharagpur, district Midnapore (a); MN/1807A, ...5-65 (b); Chillies, refined groundnut oil, guntur ghee, cocoanut oil, dhania, panmouri, ground nut oil, rice, pulses, atta, bason, grains (d).

61. Messrs. Sudhir Ch. Guin, Profulla Ch. Guin, Subodh Ch. Guin, Sushil Ch. Guin and Asoke Kr. Guin, partners, carrying on business under the trade name of Guin Engineering Works, 115 Netaji Subhas Road, (lst floor), Calcutta (a); MR/2793A, 31-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire-netting, (ii) perforated metal sheets (c).

62. Shri Gurupada Dey, Proprietor, carrying on business under the trade name Messrs. Gurupada Dey, 37/C Rammohan Mallick Lane, Calcutta (a); MR/2794A, 31-5-65 (b); Hair oil (scented and unscented), toilets, perfumeries, mirror, comb, napthalene balls, ink, shaving blades and brush and razors, alta, shoe polish, tooth paste and brush, vermillion, shati food for babies, tinopal, soaps, pen holder and nibs and pencils, hurricane burner and tapes, and shalimar cocoanut oil (d).

63. Shri Pahlumall Tahlani carrying on business under the trade name of Pahlumall Thalani, Akra, P. O. Burtola, Calcutta-18 (a); PG/3211A, 21-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks and brickbats (c).

64. Shri Surendra Nath Chatterjee carrying on business under the trade name of Chatterjee Cycle Works, Djamond Harbour Road, Amtala, P. O. Kanyanagar, 24-Parganas (a); PG/3213A, 22-5-65 (b); Cycles, cycle tyres and tubes, spare parts and components of cycles and cycle rickshaws (d).

65. Messrs. Md. Hazer Mullick, Md Mecher Mullick, Md. Abdul Jubber Molla, Md Mansur Ali Mistri, Md. Bholai Gazi, Shri Moharaj Mandal and Md Mojahar Molla carrying on business under the trade name of Malati Brick Field, Vill & P. O Dandirhat 24-Parganas (a); PG/3214A, 22-5-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks and brickbats (c).

66. Shri Dharam Narayan Chawbey carrying on business under the trade name of The Home Industries, 4 Mahesh Mukherjee Feeder Road, Belgharia, 24-Parganas (a); PG/3215A, 22-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g., Lubricating oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Iron rods, flats and angles (c).

67. Shrimati Dipali Dey carrying on business under the trade name of Sree Gopal Timber Trading, 538 Jessore Road, Calcutta-28 (a); PG/3216A, 22-5-65 (b);

(1) Raw materials, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timbers, wooden doors, windows and furniture (c)

68. Messrs Dinesh Chandra Manjee Barai, Raghunath Prasad Jhunjhunwala and Govind Prasad Bhotica carrying on business under the trade name Magnets India, 5 Mission Row, Calcutta (a); RB/1552A, 28-5-65 (b); Liquid chlorine, caustic soda, sulphuric acid, hydrochloric acid, bleaching powder, anhydrous ammonia, zinc chloride, copper sulphate and magnesium chloride (d).

69. Shri Chiranjilal Daga carrying on business under the trade name of Chiranjilal Daga, 37 Canning Street Calcutta (a); RB/1553A, 2-5-65 (b); Conduit pipes and m s. rounds (d)

70. Shri Anadi Charan Dutta carrying on business under the trade name of Anadi Charan Dutta, 18A B. K Paul Avenue Calcutta-5 (a); SH/3644A, 28-5-65 (b); Gold (d)

71. Shri Dilip Kumar Bhattacharyya carrying on business under the trade name India Box & Printers, 59 Nimu Goswami Lane, Calcutta-5 (a); SH/3645A, 28-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Card board boxes (c).

72. Messrs. Sarat Chandra Sircar, Lakhmi Narayan Sircar Anil Kumar Karmakar and Gita Rani Karmakar carrying on business under the trade nam Mecna, 82/2A Bidhan Sarani, Calcutta-4 (a); SH/3646A, 29-5-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c).

73. Shri Narayan Chandra Das carrying on business under the trade name Shri Durga Stores, 28 R. G. Kar Road, Calcutta-4 (a); SH/3647A, 31-5-65 (b); Groundnut oil, cocoanut oil chillies, bran, molasses, oil cake (d).

74. Messrs. Tara Chand Baid & Bhikam Chand Baid carrying on business under the trade name Paradise Card Board Box Centre, 12 Sovabazar Street, Calcutta-5 (a); SH/3648A, 31-5-65 (b); (1) Raw materials (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Card board boxes (c).

75. Messrs. Ramagya Prosad Gupta and Ramesh Chandra Gupta carrying on business under the trade name of Gupta Sons, 67/43 Strand Road, Calcutta (a); SH/3649A, 1-6-65 (b); Mustard oil, til oil, groundnut oil, cocoanut oil (d).

76. Messrs. Biswanath Harbhajawalla, Shyamlal Agarwala, Dookinandan Parasrampuria & Kusumdevi Parasrampuria carrying on business under the trade name Shree Rash Bihari Oil Mills, 61 Belgachia Road, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Linseed oil (c).

77. Messrs. Ram Ratan Gupta, Chandra Prakash Gupta and Ram Prakash Gupta carrying on business under the trade name Shree Parsotam Stores, 51/3/2B Strand Road, Calcutta-7 (a); SH/3651A, 3-6-65 (b); Cocoanut oil, groundnut oil, linseed oil, mustard oil, castor oil (d).

78. Messrs. Mohan Lall Jalan, Hanuman Prosad Jalan, Beni Prosad Jalan and Sitaram Jalan, partners of Devi Trading Corporation, carrying on business under the trade name Hindusthan Electrical Construction Co., 67/25 Strand Road, Calcutta (a); SH/3653A, 3-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Empire cloth, empire tapes (c)

79 Srimati Sumitra Sachdeva Sarala Kapoor carrying on business under the trade name Messrs. Imco, 4 Khairu Place, Calcutta (a); SL/4387A, 21-5-65 (b), Stone chips, fibre bricks, bricks sand, coal, coke, ferro alloys, graphite, limestone, soapstone (d)

80. Shri Narayan Chillappa Gurukkul carrying on business under the trade name Messrs. Guruji Coffee Stores, P-103 Princep Street, Calcutta (a); SL/4388A 21-5-65 (b); Raw materials, plant, machinery, spare parts and accessories, consumable stores, e.g.,lubricatings, grease, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Coffee powder (c).

81. Shri Pankashy Chander Oberoi carrying on business under the trade name Messrs. Oilseed Enterprisers, 55 Bentinck Street, Calcutta (a); SL/4389A, 24-5-65 (b); Motor parts and accessories (d).

82. Shri Banedani Bhartia carrying on business under the trade name Messrs. Anand Trading Co, 3/C Madan Street, Calcutta (a); SL/4390A, 24-5-65 (b), Electrical machinery, generators, motor, welding cabels, welding rods, welding industrial chemicals, ball bearings, mica (d).

83. Sarbasree Shyama Prasad Tarafdar, Amit Baran Sarker, Ajit Ranjan Das carrying on business under the trade name Messrs. Sky Engineering Works 8/1/1 Ramanath Kabiraj Lane, Calcutta(a); SL/4391A, 24-5-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Electric switch board, (ii) electric cable box, (iii) electric knife switch (c).

84. Sardar Dhanbir Singh carrying on business under the trade name Messrs. All India Sharo Supply Tea Co., 52/7 Bow Bazar Street, Calcutta (a); SL/4392A, 24-5-65 (b); Raw materials,. Provided that all goods for which exemption from payment of sales

of manufacture in West Bengal for sale of the goods d below: Tea (c).

5. Shri Gour Chandra Dutta carrying on business der the trade name Messrs. Central Supply Agency, 1 Haladhar Bardhan Lane, Calcutta (a); SL/4393A, 5-65 (b); pen, pencil, type-carbon, plastic, clip, stic paper cutter, pin, paste, type, ribbon, coloured cil, writing ink, arch file, metal clip, envelopes, cil, calling bell, visiting cards, flat files, ger, cash book, journal book, auto clip file, air-mail velopes, lead pencil, loose leaf binder, ring file, cello e note book, dairy, desk calendar, calendar stand, n clip, short hand note book stamp pad, pen holder ost gum, pen cushion, paste, box file, pin and clip , towel, refill, hard bound, exercise book, ammonia pe, ink and pencil, rubber, nib, stamping machine, e dater, twin ball, pen refill, pen book, pen stand, l waste paper basket, fountain pens, scale, nd ammonia (d); Raw materials, plant, machinery, re parts and accessories. Provided that all goods which exemption from payment of sales tax is claimed intended for use in the actual process of manufacture West Bengal for sale of the goods named below: Printed forms, (ii) cartons, (iii) calenders and account ok. (c)

6. Sarbasree Amarendra Nath Sinha, Samarendra- h Sinha, Ajit Kumar Sinha, Asit Baran Sinha and t Kumar Sinha carrying on business under the de name Messrs. A. Sinha & Bros., 186 Chandney wk Street, Calcutta (a); SL/4395A, 31-5-65 (b); Tools, truments and working implements, wooden handles, asuring tapes and squares, spirit level, soldering n dies, taps, fusser, compass, callipass, stones, cut s, top iron, rivets, screws, bolts, nuts, washers, ks belt facing, brackets, rings, door and window terials, curtain requirements, ball bearing, abrasive terials, nails, tacks, evelets, grease, detofix, brass , spring, holder bits, pulley pin, wire buffer, ter, knobs, hat hooks, lock plants and key der, handles, oil can, numbering dies, grinding wheel, marking guage, garden implements, cotter pins, wer pull, glass plates, clip, bibcock, cramps, drill box and bed joints, brace, gate hooks (d).

7. Messrs. Dwarka Industrial Development P. Ltd., Dharmatalla Street, Calcutta (a);S L/1396A, 31-5-65 Raw materials, plant, machinery, spare parts accessories, consumable stores, e.g., cotton waste, ricating oil, grease, etc. Provided that all goods which exemption from payment of sales tax is m d are intended for use in the actual process of ufaturing in West Bengal for sale of the goods d below: Cycle chain (c).

8. Sarbasree Surindav Nath Katariay, Khantilal h, Himmatlal Gandhi, Prakash Chand Jain carrying on business under the trade name Messrs. Methodex siness Systems, P-38 Mission Row Extension, Calta (a); SL/4397A, 31-5-65 (b).

9. Shri Neyamat Shah carrying on business under trade name Messrs. N. Shah & Co., 88 and 89 andney Chawk Street, Calcutta (a); SL/4398A, 5-65 (b); Metallic fittings for doors, windows and niture, bath room fittings, curtain fittings, small ls and implements, padlocks, detofix (d).

10. Sarbasree Samarendra Mazumder, Jaharlal tt carrying on business under the trade name of Messrs. Expert Sanitery Concern (Sales), 26 College Street, Calcutta (a); SL/4399A, 31-5-65 (b); Sanitery goods, plumbing materials, bath room fittings, pipes and pipe fittings, valves, flowing materials (d).

91. Messrs. Unit Fabricators P. Ltd., 3/2 Madan Street, Calcutta (a); SL/4400A, 31-5-65 (b); M. S. Shutters, m. s. protective ring, blank sockets (d).

92. Shri Sankar Nath Ganguly, proprietor, carrying on business under the trade name of City Sweets, 41 Amar Nath Road, Uttarpara, Hooghly (a); SP/1733A, 28-5-65 (b); (1) Raw materials, (3) Consumable stores, i.e., coal, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) sweetmeats, (ii) tea, (iii) snacks (c).

93. Messrs. Ganges Mill Co-operative Consumers' Stores Society Ltd., P. O. Bansberia, Hooghly (a); SP/1734A, 28-5-65 (b); Ghee, coconut oil, groundnut oil, spices, butter, toothpaste, powder, hair oil, toilet, stationery goods (d).

94. Shri Biswanath Halder, proprietor, carrying on business under the trade name of B. N. Halder, Sripur Bazar, P. O. Sripur Bazar, Balagarh, Hooghly (a); SP/1735A, 1-6-65 (b); Jute stick (d).

95. Shri Dharam Nath Sha, proprietor, carrying on business under the trade name of Shri Durga Bhusan Bhander, P. B. M. Road, Champdany, Bhadreswar, Hooghly (a); SP/1736A, 2-6-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Silver ornaments (c).

96. Shri Pratap Chand Bachhawat, proprietor, carrying on business under the trade name Asoke Trading Co., 2 Chowringhee Road 1st floor, Calcutta (a); TL/2943A, 22-5-65 (b); G. I. wire, aluminium wire and strip, copper wire and strip, enamelled copper wire, solder and solder iron, bolts and nuts, screws, rivets and washers, name plate, electrical porcelain insulating goods (d).

97. Shri Krishan Kumar Sachdev, proprietor, carrying on business under the trade name R. K. Industries, 83A Elliot Road, Calcutta (a); TL/2945A, 2-6-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber slippers and straps (c).

98. Sarbasri Sardar Pritam Singh, Sardar Manshar Singh, Bachan Singh Arora, Sardar Gurdip Singh, partners, carrying on business under the trade name Rainbow Electronics, 6A, S. N. Banerjee Road, (flat 53A), Calcutta (a); TL/2946A, 2-6-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Radio (c); Radio parts (d).

99. Shri Madhu Sudan Paul, proprietor, carrying on business under the trade name Madhu Sudan Paul, 8 Beliaghata Main Road, Calcutta (a); TL/2947A, 3-6-65 (b); Rice, sugar, atta, wheat, pulses (d).

S. K. BOSE, Commissioner.

No. 181 C.T. —10th June, 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs Rameswar Lal Saraf, Mathura Prosad Saraf, Bhani Debi Saraf, Nandlal Saraf and Jugal Kishore Saraf carrying on business under the Trade name Sewbuxrai Rameshwar Lal, Barakar, Burdwan (a); AS/6-B, 25-9-41 (b); (D) Empty Drums, buildings or plumbing materials or fixtures required for construction, fitting out or repair of any building (c); 23-4-65 (e).

2. Messrs Shew Bhagawan Goenka and Panna Devi carrying on business under the Trade name East Jamuria Coal Co., East Jamuria Colliery, P. O. Topsi, district Burdwan, (a); AS/1552A, 25-6-52 (b); (D) (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction fitting out or repaired of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of (A) 1. Raw materials, (2) Plant, machinery, spare sparts and accessories, (3) Consumable Store, viz., explosive. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of raising of the goods named below: (1) Coal, (c); 23-4-65 (e).

3. Messrs Anadi Bhusan Halder and Gour Chandra Halder carrying on business under the trade name Anadi Bhusan Halder and Gour Chandra Halder Chatra, district birbhum. (a) AS/311A 8-10-41 (b); (A) C. I. Weights, brass weights, Chain Palla, Scales, metric measures, (d) 26-4-65 (e).

4. (S) Messrs Bhanu Nanji, Raghabji Bhanu and Papat Lal Bhanu carrying on business under the trade name Bhanu Nanji and Co., for Messrs. Bhanu Nanji, Raghabji Bhanu and Papat Lal Bhanu carrying on business under the trade name Bhanu Nanji and Co. (S) Arjun Patty, Ranigang, district Burdwan, for Arjun Patty, Raniganj (a); AS/45A, 24-9-41 (b); 28-4-65 (e).

5. Shri Manindra Kumar Ghosh carrying on business under the trade name "Globe Pen Co." 71, Canning Street, Calcutta (a); AT/3999A, 31-10-64 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Fountain Pen, (ii) Ball Pen, (iii) Pen stand (c); 28-5-65 (e).

6. Messrs Abhechand Doshi, Jai Sukalal Dalichand, Sueth and Sm. Indumati Doshi carrying on business under the trade name "Champion Trading Co." 72, Canning Street, Calcutta (a); AT/3914A, 6-7-63 (b); (A) Bamboos, Sal Ballah (d); 29-5-65 (e).

7. Shri Chimanlal Chunilla Kamdar carrying on business under the trade name "Chimanlal Chunilal" 2, Portuguese Church Street, Calcutta (a); AT/3492A, 5-8-58 (b); (A) Stainless steeel perforated sheets (d) 29-5-65 (e).

8. Md. Subman Vowda, Abdul Haque Ahmed Hasin Md. Vowda, Ahmed Mr. Raja Razi carrying on business under the trade name "M. S. Vowda and Co.", 66, Canning Street, Calcutta (a); AT/3567A, 5-6-59 (b), (A) Old news paper (d); 29-5-65 (e).

9. Shri Ram Prosad Kajaria carrying on business under the trade name "Ram Prosad Omprakash", 28, Amratola Street, Calcutta (a); AT/4066A, 17-5-65 (b); (A) Caustic soda, bleaching powder, ammonia-bi-carb, boric acid, borax (d); 29-5-65 (e).

10. Messrs Iron and Wire Products Private Ltd. 33, Armenian Street Calcutta (a); AT/3856A, 13-11-62, (b); (A) Aluminium rods and copper rods (d); 29-5-65 (e).

11. Shri Jai Nath Singh, carrying on business under the trade name "Janata Stoves", 71 Canning Street Calcutta (a); AT/3961A, 6-3-64 (b); (A) Mouth organ (d); 31-5-65 (e).

12. (S) Shri Jamnadas Hansraj, Shri Chandra Kishore Jamnadas carrying on business under the trade name "Chandra Art Industries", (for) Shri Jamnadas Hansraj, Shri Vallabhdas Jethalal partners carrying on business under the trade name "Chandra Art Industries", 71, Canning Street, Calcutta (a); AT/2938A, 6-8-52 (b); 31-5-65 (e).

13. Shri Chandra Kant Hiralal Shah, Srimati Manjula Kothari, Srimati Shanti Kothari carrying on business under the trade name "Pioneer Corporation", 71, Canning Street, Calcutta (a); AT/3627A, 23-12-59 (b); (A) Nipples, glassware, plastic goods, cope, winding machinery and electric motors, potassium permanganate (D) Hardwares, mill stores (d); 1-6-65 (e).

14. Shri Satya Narain Sharaff carrying on business under the trade name "International Commercial Corporation", 22/1, Armenian Street, Calcutta (A) 40, Strand Road, Calcutta (a); (S) AT/318B, (for) AT/3843A (b); (A) Electric Motor and Water pump (d). 2-6-65 (e).

15. Mr. S. Martin, carrying on business under the trade name, Messrs. Martin & Co., (S) 11 Middleton Row Calcutta for 7/1 Short St. Calcutta (a); (S)BH/3804A for TL/993A (b); 28-5-65. (e).

16. (S) Sm. Dipti Basu and Shri Asis Ganguly carrying on business under the trade name, Messrs. Engineering Corporation for Shri Arabinda Messrs. Eric Engineering Corporation, 113/1 Rash Behari Avenue, Calcutta (a); BH/3536A. 17-9-63 (b); 28-5-1965 (e).

17 (S) Electrical Manufacturers & Suppliers Pr. carrying on business under the trade name, Engineering Material Supply Co., for Shri Krishna Narayan, carrying on business under the trade name, Messrs. the Engineering Material Supply Co., (S) 2 Ali Pal Road, Calcutta for 128 Hazra Road, Bhrade Ghose Market, Calcutta (a); (S) BH/3805A, AL 638A (b); 28-5-1965 (e).

18. Shri K. Roy (proprietor), carrying on business under the trade name, Messrs. Annapurna Metal Works, 3 Ashu Biswas Road, Calcutta-25 (A) Calcutta-1 (a); (S) BH/369B. for BH/259A (b); 28-5-1965 (e).

19 Shri Gudharlal Chandrabhan, Mrs. Nirmal Bhutra, carrying on business under the trade name, Messrs. Ramsal Rubber Industries, 202/1 Linton Street, Calcutta (a); BH/3709A, 28-10-64 (b); (A) Fitters, Carbon brushes (d); 2-6-1965 (e).

20 Mrs. Swadesh Bala Chawla, carrying on business under the trade name, Messrs. Diaphragms Ind. 2/1 Linton Street, Calcutta (a); BH/3690A, 28-8-64 (b); (A) Brake, lining with rivets (d); 28-5-1965 (e).

21 (S) Sarbasree Kalipada Sahana, Mahadev Sahana Bishnupada Sahana, Umapada Sahana, Nanda Sahana, Sitala Prosad Sahana, Rama Pada Sahana, Madan Mohan Sahana, Monimohan Sahana Tarun Kanti Sahana, partners, carrying business under the trade name, Messrs Hari Pada Sahana Krishna Pada Sahana (for) Sarbasree Krishna Pada Sahana, Bishnu Pada Sahana, Uma Pada Sahana, Bhima Bala Devi, Mahadeb Sahana and Kali Pada Sahana, partners, carrying on business under the trade name, Messrs Hari Pada Sahana Krishna Pada Sahana, Nutanganj, Burdwan (a); BN/25A, 24-9-41 to 26-5-1965 (e).

22 (S) Shri Gopaldas Patel and Shri Laxman Patel partners, carrying on business under the trade name, Messrs. K. Gopaldas & Co., (for) Shri Gopaldas Patel and Shri Danji Patel, partners, carrying on business under the trade name, Messrs. K. Gopaldas Co., G. T. Road, Burdwan (a); BN/1315A, 9-9-60 to 28-5-1965 (e).

23. (S) Shri Dayamoy Sett, proprietor and lessee, carrying on business under the trade name, Messrs. Nibhuji Rice Mill (for) Sm. Bhagabati Debi, Lessee, and proprietress, carrying on business under the trade name, Messrs. Nibhuji Rice Mill, Nibhujibazar, Burdwan, Burdwan (a); BN/276A. 19-11-42 (b); 28-5-1965 (e).

Shri Chiranjilall Kalani, proprietor, carrying on business under the trade name, Messrs. Chiranjilall Sardharilall, Marwaripatty, P.O. Alipurduar, Jalpaiguri (a); CB/1015A. 16-1-65 (b); (A) Zira, mouri, groundnut, linseed oil, cocoanut oil (d); 28-5-1965 (e).

25. (S)Shri Surajmal Lakhotia, Shri Hukumchand Lakhotia and Shri Mohanlall Lakhotia, carrying on business under the trade name, Messrs. Hukumchand Lakhotia, for Shri Surajmal Lakhotia, Shri Hukum chand Lakhotia and Shri Chouthmal Mantri, carrying on business under the trade name, Messrs. Hukumchand Lakhotia, Raj Rajendra Narayan Road, Cooch Behar (a); CB/539A, 18-2-57 (b); 28-5-1965 (e).

26. (S) Shri Joydeb Chandra Roy, Shri Radha Madhab Roy and Shri Susanta Kumar Roy, carrying on business under the trade name, Messrs. Maradanga Brick Field, for Shri Joydeb Chandra Roy, carrying on business under the trade name, Messrs. Maradanga Brick Field, Maradanga, P.O. Tolliguri, district Cooch Behar (a); CB/983A, 11-10-63 (b), 29-5-65 (e).

27. Shri Sohanlal Agarwalla, carrying on business under the trade name, Shri Bartan Bhandar, P.O. Alipurduar, district Jalpaiguri (a); CB/658A, 27-12-49 (b); (A) Enamel wires d); 31-5-65 (e).

28. Md. Sabir, carrying on business under the trade name Messrs. Sabir & Sons., 51 Canning Street, Calcutta (a); CL/2593A, 20-12-54 (b); (A) Feeder, nipple, brush and comb (d); 22-5-65 (e).

29. Messrs. Jagmohan P. Sheth, Kantilal K. Mehta, Lilen Ben Mehta, carrying on business under the trade name, Messrs. Sheth Commercial Co., 56/1 Canning Street, Calcutta (a); CL/3798A, 5-12-64 (b); (A) Spanners (d); 22-5-1965 (e)

30. (S) Shri Om Prakash Somani, and Shri Sriprakash Somani, carrying on business under the trade name, Koh-i-Noor., (for) Shri Om Prakash Somani, carrying on business under the trade name, "Koh-i-Noor", 161/1 Harrison Road, Calcutta (a); CL/3468A, 4-5-61 (b); 24-5-1965 (e).

31. Sharbasri Suraj Ratan Binani, Krishna Kumar Binani, Raj Kumar Binani and Shyam Sundar Binani, carrying on business under the trade name, Messrs. Indo Sales Corporation, 285F Bowbazar Street, Calcutta (a); CL/3803A, 15-12-64 (b); (A) Bifocal blanks, bakelite sheets (d) 24-5-1965 (e)

32. Shri Amal Kumar Sanyal, carrying on business under the trade name, Messrs. Pronab Industries, 309 Bowbazar Street, Calcutta (a), CL/3043A, 10-3-59 (b), (A) 1. Raw materials Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below :

(i) Aluminium strips (e); 24-5-1965 (e).

33. (S) Messrs. Shivaji Jivandas Suraiya, Anandji Jivandas Suraiya, Kalyanjee Jivandas Suraiya and Vyaz Singh Jivandas Suraiya, carrying on business under the trade name, Brabourne Service Stations, (for) Brabourne Service Station., 14-1A Ezra Street, Calcutta (a); CL/2812A. 18-4-51 (b); 22-5-65 (e).

34. (S) Shri Kishanlall Agarwala and Nandalall Agarwala, carrying on business under the trade name, Kishanlall Nandalall.. (for) Shri Kishanlall Agarwall and Nandalall Agarwalla, carrying on business under the trade name, Parshuram Radhamohan.. 161/1 Harrison Road, Calcutta (a). CL/2637A, 12-8-65 (b); 24-5-65 (c).

34a. (S) Rashmikant Jayantilal Parekh, Ramesh Chandra Sankar Sura, Sudhir Gopal Das Sura and Rajani Kant M. Deasi, carrying on business under the trade name, Parika Electric Corporation., (for) Messrs. Parikh Electric Corporation.. 36 Ezra Street, Calcutta (a); CL/3092A, 23-6-59 (b); 26-5-1965 (c).

35. Shri Tarapada Chatterjee, proprietor, carrying on business under the trade name, T. P. Chatterjee & Co.. (S) 91 Netaji Subhas Road Calcutta for 78 Clive St.. Calcutta (a); CR/405A, 27-9-1941 (b); (D) Hardware, (A) Iron, steel, brass and copper plates, rods, sheets bolts, nuts, set screws, rivets, washers, nails, screws, wire-netting, strappings, boot and shoe grindery, weighing machines, panel pins, wires, dog spikes, fish plates, hinges, tubes, pipes and fittings, barbed wires, tingles, tacks, expanded metal, stapples, shaftings, shovels, loading forks, plumbago powder craphite, wire ropes, cotton, pins, perforated zinc sheets, spades, pick-axe, anvils, files, rasps, saws, crow-bars, hammers, fastners, tools, pulleys, chain pulley blocks, jim crows, crucibles, gauges, augers, electric pumps, electric motor, conduit pipes, oil engine motor, switsh, starter, electric wires, fiexible cipes, rope manilla coir, hemp, jute, jute strings, coir string, hemp string, cotton waste, cotton thread (d); 22-5-1965 (c).

36. Jb. Hakimuddin Quamri, carrying on business under the trade name, M. B. Trading Co. 67B Netaji Subhas Road, Calcutta (a); CR/2212A, 11-7-52 (b); (D) Hardware, mill stores, (A) Pipes, pipe-fittings, rubber made goods, leather small machinery and machinery spare parts, weighing and measuring instruments, lifting tackles, engineering instruments, packings insertions, ferrous and non-ferrous metals, polythene tubes, handlres, beaings,blocks, balls, chain pulley block, chain, coir, string, nuts, bolts, washers, rivets, nails screws, beltings, lacing, fastners, hose pipe, clips, clamps, oil can, rubbing compound, rubbing paper, emerry cloth, emery paper, lubricators, precision instruments, electrical goods, asbestos cement sheet, backelite goods, grinding wheel, grinding stones, cruciable, meltingpots, buckets, springs, saws, wire and wire products, hack saw frames, halmet , tie rods mugs, water filter, folt, welding set and equipments, soldering iron, white powder, lead pipe, gears, link, plate, pump, motor, huller parts, rice and flour mill and parts, locks, hammer, agricultural implements, biees (d); 24-5-1965 (c).

37. Shri Pravin Kumar Trivedi, proprietor, carrying on business under the trade name, Pravin Engineering Corporation (S) 71A Netaji Subhas Road, Calcutta for 24 Netaji Subhas Road, Calcutta (a); (S) CR/3578A for LR/2525A (b); 24-5-1965 (c).

38. (S) Messrs. A. T. Coomer (Hardware) Private Ltd., for Shri Asutosh Coomer, proprietor, carrying on business under the trade name, Messrs. A. T. Coomer, 103 Netaji Subhas Road, Calcutta (a); (S) CR/2050A, 9-10-47 (b) 22-5-1965 (c).

39. Shri Rajmal Mardia, proprietor, carrying on business under the trade name, Messrs. Mardia Metal Co., (S) 40 Strand Road (Room No. 78 to 80, Gr. Floor Calcutta, for P-36 India Exchange Place, Calcutta (a) (S) CR/3581A, for RB/1065A (b); 24-5-65 (c).

40. (S) Messrs. Nenshi Bhai Bhaichand Shah Harshad Shah, Chandulal Bhaichand Shah and Dinesh Chandra Bhaichand Shah, carrying on business under the trade name, D. B. Shah & Bros, for Messrs. Nenshi bhai Bhaichand Shah, Pana Chand Bhaichand Shah Chandulal Bhaichand Shah and Dinesh Chandra Bhachand Shah, carrying on business under the trade name D. B. Shah & Bros.. 71A Netaji Subhas Road, Cal (a) CR/3175A, 18-12-61 (b); 25-5-1965 (c).

41. Krishna Debi Murarka, Purushottamda Murarka and Shree Krishna Chandgothia, partners carrying on business under the trade name, Pioneer Engineers. (S) 4 Synagogue Street, Calcutta for 234/2 Upper Circular Road, Calcutta-4 (a); (S) CR 3582A for SH/3032A (b); 25-5-1965 (c).

42 Sarbasree Pravin Bagmal Mody and Bakul Mody, carrying on business under the trade name Mody Brothers, 1 Bonfield Lane, Calcutta (a) CR 3534A, 20-1-65 (b); (A) Pipe and pipe fitting rivets and aluminium wire (d); 25-5-65 (c)

43. Shri Birendra Nath Coomar, Karta, carrying on business under the trade name, A. D. Coomar Sons, 12/C, Clive Row, Calcutta (a); CR/493A, 25-9-4 (b); (A) Thinner, turpantine oil, linseed oil, rosin frene chalk and powder, robin blue, ironwood screw, brushe jute long, iron washers, iron cement and brass (D) Painting materials, tea garden stores, jute mi stores, saw mill stores, machinery (d); 26-5-1965 (c)

44. Sarbasri Pralhadrai Lakhotia and Sheo Kuma Lakhotia, partners, carrying on business under t trade name, Dinaram Hazarimall, Darjeeling (a) DJ/91A, 26-9-41 (b); (A) Tea and coffee (d); 25-5- (e).

45. Shri Prayagchand Thirani, Karta, H U carrying on business under the trade name, Nathu Dunichand, Teesta Valley Tea Estate, Darjeeli 1. Riyang, 2. Galle Tea Estate, (A), 3. Nayabaz Siliguri (a); DJ/33B, 26-9-41 (b); 25-5-1965 (c)

46. Shri Laxminarayan Agarwala propriet carrying on business under the trade name, Hari Laxminarayan, Kurseong (a); DJ/1089A, 24-7 (b); (A) Silicate of soda, bleaching powder pai and varnishes (d); 25-5-65 (e).

47. Messrs. Thakurdas Prodhan, Durgadas P dhan, Dwarkadas Prodahan, Bishnudas Prodhan Mohandas Prodhan, partners, carrying on busi under the trade name, Das Studio, Darjeeling, M. P. Road, Darjeeling (a); DJ/67B, 15-9-45 (A) Toilet rack, crockery rack, wall plate, wall plat cup-board, aquarium (d); 3-6-1965 (c)

48. Shri Raghunath Sitaram Salvi, carrying business undor the trade name, Salvi Brothers 29/1A Bentinck Street, Calcutta for 4 Chandni Cha

Calcutta (a); (S) EL/3732A, for SL/4009A (b); 1-6-1965 (e).

49. Shri Manick Chand Bahati, proprietor, carrying on business under the trade name, Messrs Prakash Trading Co., (S) 40/1 Shibtalla Street, Calcutta for 138 Canning Street, Calcutta (a); (S) JK 3450A for CR/3330A, (b); 28-5-1965 (c).

50. (S) Shri Krishna Dhan Chandra (proprietor), carrying on business under the trade name, Stores Trading Syndicate for Messrs. Murari Mohan Chandra, Asha Roy, Krishna Dhan Chandra, carrying on business under the trade name, Stores Trading Syndicate, 20/1 Maharshi Debendra Road, Calcutta (a); JK/2836A, 27-8-57 (b); 28-5-1965 (c).

51. Messrs. Janakinath Sen, Paresh Nath Sen, Sankar Nath Sen, Swaraj Kumar Sen and Some Nath Sen, carrying on business under the trade name, Phani Bhusan Sen and Sons., 3 Mirbahar Ghat Street, Calcutta (a); JK/2988A, 8-8-59 (b); (A) D. E. Spanner, (d); 28-5-1965 (c).

52. Messrs. Bhotas Kumar Gupta, Ram Chandra Agarwalla, carrying on business under the trade name, West Bengal Variety Stores, (S) 20 Maharshi Debendra Road, Calcutta, for 10 Canning Street, Calcutta (a); (S) JK 3451A for LR/2941A, (b); 29-5-1965 (c).

53 Messrs Rup Chand Tewari Kishan Chand Tewari, partners, carrying on business under the trade name, Messrs. Rajasthan Trading Corporation, 6 Sikdarpara 2nd Lane, Calcutta-7 (a); JK/2949A, 22-4-59 (b); (A) Wooden packing shocks, (d); 29-5-1965 (c).

54 Shri Ramratan Agarwala proprietor carrying on business under the trade name, Indian Textile, (S) 32 3 Sir Hariram Goenka Street, Calcutta, for 11/1 Monoharbdas Street, Calcutta (a); (S) JK 3452A, for MI3/2431A (b); 31-5-1965 (c).

55. Shri Vaman Rao, H Mody, proprietor, carrying on business under the trade name, Messrs. The India Paper Waxing Company, 12 Puttolla Street, Calcutta-7 (a); JK/2017A, 16-11-49 (b); (A) Groundnut oil, (d); 31-5-1965 (c).

56. Messrs. Debendra Nath Nandy, Shyamal Nandy and Pitheswari Dasi, carrying on business under the trade name, Bani Madhab Sett and Satya Charan Sett, D/4 Jagannath Ghat, Lohapatty, Calcutta-7 (a); JK/326A, 27-9-41 (b); (A) Inhibitors stearic acid, mettallic stearates, furnace oil coal and coke, after the words sand paper in consumable stores (c); (A) Sulphuric acid (d); 29-5-1965 (c)

57 (S) Messrs. Madanlal Agarwala, Banarshilal Agarwala, partners, carrying on business under the trade name, United Traders, for Shri Banarshilal Agarwala, proprietor, carrying on business under the trade name, Messrs. United Traders, 135 Cotton Street, Calcutta (a); JK/2905A, 11-9-58 (b); 1-6-1965 (c)

58 (S) Messrs. Panchanan Shome, Jugal Kishore Sett, Jagannath Shome, Kripa Nath Shome, carrying on business under the trade name, Panchanan Shome for Shri Panchanan Shome, proprietor, carrying on business under the trade name, Messrs. Panchanan Shome, 9 Maharshi Debendra Road, Calcutta (a); JK 282-A, 18-7-57 (b); 1-6-1965 (c)

59 Messrs. Satyanarain Goenka, Hiralal Goenka and Parame wari Devi, carrying on business under the trade name, Bhairmal Chimanram,7 I Puttalla Street, Calcutta-7 (a); JK/292B, 31-10-41 (b); (A) (1) Ranpavri, (2) chillies, (3) rice bran oil and (4) ghee (d); 1-6-1965 (c).

60. Shri Nand Kishore Joshi, proprietor, carrying on business under the trade name, Messrs. Jeyi Engineering Works, (S) 16 Hanspukur 1st Lane, Calcutta, for 22 Hanspukur 1st Lane, Calcutta (a); JK/3306A, 21-12-63 (b); 2-6-1965 (c).

61. Messrs Jagadish Prosad Agarwal, Purushottamlal Tibrewala, carrying on business under the trade name, Vishnu Trading Co., 20/1 Maharshi Debendra Road, Calcutta (a); JK/288B, 11-12-63 (b); (A) Linseed oil (d); 2-6-1965 (c).

62 (S) Messrs Ram Chandra Sarda and Ghanshyamdas Sarda, carrying on business under the trade name, Sarda & Sons., for Shri Ram Chandra Sarda, proprietor, carrying on business under the trade name, Messrs Sarda & Sons 4 Doyhatta Street Calcutta (a); JK 2[illegible]8A, 19-10-55 (b); 2-6-1965 (c)

63. Hanumanbux Lath, Om Prakash Tibrewal, Om Prakash Lath and Shyam Sunder Tibrewal carrying on business under the trade name Bagri Metal Industries, 9 Jaomdar Mallik Lane Cal-7 (a); JK/5276A 1-6-65 (b); (A) (1) Sanitary ware (2) lime, (3) fire brick, (4) mosaic chips, (5) white cement (c); 2-6-1965 (c).

64. (S) Messrs Ram Chandra Prasad Shaw, Tribhuban Prasad Shaw, carrying on business under the trade name Ram Chandra Tribhuban Prosad, for Messrs. Ram Chandra Prasad Shaw Tribhuban Prasad Shaw, Ram Das Ram Shaw, carrying on business under the trade names Ram Chandra Tribhuban Prosad 20 Maharshi Debendra Road, Calcutta (a); JK/2162A, 5-8-59 (b); 3-6-1965 (c).

65 (S) Messrs. Moharlal Agarwala Prabhu Dayal Agarwala, Rajkumar Agarwala and Monoharlal Agarwala, father and natural guardian for and on behalf of the person Ganesh Kumar Agarwal (minor) and Sajjan Kumar Agarwala (minor) carrying on business under the trade name Joypur Marbel Emporium for Shri Monoharlal Agarwala, proprietor, carrying on business under the trade name, Messrs. Joypore Marble Emporium 380 Upper Chitpur Rd., Calcutta (a); JK/1645A, 5-11-47 (b); 3-6-1965 (c).

66 (S) Messrs. Jeetmal Banthia, Khetulal Maloo carrying on business under the trade name Jiwanmal Parasmall for Messrs. Jeetmall Banthia, Matilal Bhutoria and Khetulall Maloo, carrying on business under the trade name, Jiwanmall Parasmall, 4 Dayehatta Street, Calcutta (a); JK/2850A, 25-11-57 (b) 3-6-1965 (c).

67. Messrs. Laxmipat Dasani, Nirmal Kumar Dasani, Sm. Dhapu Debi Dasani carrying on business under the trade name, New India Enterprises, 36 Shibtolla Street, Calcutta (a); JK/2967A, 30-5-59 (b); (A) Electrical switches, cadmium metal (d); 3-6-1965 (e)

68. Messrs. Biswanath Rangta and Jagadish Prasad Rangta carrying on business under the trade name Biswanath Jagadish Prasad, Luksonbazar, P.O. Carron, district Jalpaiguri (a); JP/1535A, 19-11-56 (b); (A) Hardware goods (d); 21-5-65 (e).

69. Messrs. Nihar Kana Ganguly, Suchelata Ganguly and Sarendralal Ganguly carrying on business under the trade name Ganguly Brothers, Dinbazar, P.O. and district Jalpaiguri (a); JP/1502A, 17-9-56 (b); (A) Dalmut, gum, stamp pad, stamp ink (d); 21-5-65 (e).

70. (S) Shri Ram Gopal Agarwalla carrying on business under the trade name Messrs. Tirkaram Ram Gopal (for) Messrs. Tirkaram Agarwalla and Ram Gopal Agarwalla carrying on business under the trade name Tirkaram Ram Gopal, Baradighi Tea Estate, P.O. Baradighi, district Jalpaiguri (a); JP/870A, 4-2-50 (b); 26-5-65 (e).

71. Messrs. Sohanlal Mundra, Hiralal Mundra, Rewatmal Mundra, Laxmi Narayan Mundra and Sohanlal Mundra as guardian of minors Kailash Chand Mundra and Prakash Chand Mundra carrying on business under the trade name Messrs. Chaitanram Hiralal P.O. Banarhat, district Jalpaiguri (a); JP/146B, 19-9-41 (b); (A) Raw materials, 2. plant machinery, spare parts and accesseries. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
(i) machinery parts for wheat crushing machine (e); (A) Empty tins and tea dust (d); 27-5-65 (e).

72. (S) Shri Prayagdas Mahato carrying on business under the trade name Messrs. Mainaguri Petroleum Agency (for) Shri Badri Prasad Mahato carrying on business under the trade name Messrs. Mainaguri Petroleum Agency, P.O. Mainaguri, district Jalpaiguri (a); JP/1981A, 29-6-60 (b); 27-5-1965 (e).

73. Shri Ghura Prosad carrying on business under the trade name Messrs. Kanchanjangha Tea Emporium P.O. Siliguri, district Darjeeling (a); JP/1640A, 13-11-46 (b); (D) Groundnut oil cocoanut oil (d); 28-5-1965 (e).

74. Messrs. Surajmal Dugar, Sohanlal Dugar, Sublkaran Dugar and Punam Chand Dugar carrying on business under the trade name Jethmal Kebal Chand, Jalpaiguri town, P.O. and district Jalpaiguri (a); JP/1268A, 18-8-52 (b); (D) Gold, bullion (d); 29-5-1965 (e).

75. Sarbasree Ram Prasad Sureka, Purusottam Lal Sureka, Debi Prasad Sureka and Maliram Bajaj, Partners, carrying on business under the trade name Messrs. Shyam Trading Co., Hill Cart Road, P.O. Siliguri, district Darjeeling (A) P 38 India Exchange Place, Calcutta-1 (a); JP/158B, 9-12-63 (b); (A) Electrical wire, electrical bulbs, winding wire, switches and electrical fittings (d); 29-5-1965 (e).

76. Sarbasree Nathuram Agarwalla and Paliram Agarwalla, Partners, carrying on business under the trade name Messrs. Hind Trade Corpn., Khalpara, P.O. Siliguri, district Darjeeling (a); JP/1999A, 22-9-60 (b); (D) Hardware. (A) Wire netting, g. i. wire, m. s. rod, nails, nut, bolt, tea chest fittings, battan and shook and gunny bags (d); 31-5-1965 (e).

77. Shri Kundanmall Kakani, Proprietor, carrying on business under the trade name Messrs. Beni Gopal Kakani, Mongturam Compound, P.O. Siliguri, district Darjeeling (a); JP/2162A, 3-3-64 (b); (A) Linseed oil. (d); 29-5-1965 (e).

78. Shri Shyam Sundar Pramanik, Proprietor, carrying on business under the trade name Messrs. Shyam Sundar Pramanik, G. N. P. C. Road, Ranaghat, Nadia (a); KR/2083A, 7-8-64 (b); (A) Linseedoil, Kata-dori, Sutli, Coaltar, (d); 25-5-65 (e).

79. Shri Jayant Gandhi carrying on business under the trade name Pankaj Agencies, 27/2C Strand Road, Calcutta (a); LR/3598A, 13-8-64 (b); (A) Nails, tacks and pins, eyelets, buckets, primus carbon brushes, jute cambs and reeds, hinges, wire, mill knife, motor spare parts and accessories (d), 21-5-65 (e).

79 (a). Messrs. Anil Kumar Raha and Lalit Kumar Mukherjee, carrying on business under the trade name R.D. Main & Co., 20 Netaji Subhas Road, Calcutta (a); LR 3281A, 23-11-61 (b); (A) Thinner, Varnish, Solder, Brass Wire, Potassium Ferro-Cyanide, Varnish oil, Nylon threadguide, Motor Cycle parts (d); 21-5-65 (e).

80. Shri Mrinal Kanti Ghosh carrying on business under the trde name Messrs. Bengal Mill Stores Syndicate, 8 Canning Street, Calcutta (a); LR/3452A, 27-5-63 (b); (A) Starch, electric motor, switch, starter (d); 21-5-65 (e).

81. Messrs. Antoine Bentz (private) Ltd., A/3 Gillander House, Calcutta (a); LR/296B, 11-6-59 (b); (A) Caustic soda, soda ash, botasium ferro-cynike, rotasium chloride, tinanium di-oxide, menthol amino acid, methyl solicytate, permanganate of potash lactic acid, balsen, tulu, tri sodium phospate, dextrose, aminopylline, m. s. round, rod, bars, flats, squres, channels, joists, angles, rails, plates, black sheets galvanised plain and corruaated sheets, Ridgings, G. I. Pipe & fittings, Metal wire & Nails Screw, Hinges, Barbed wire, Bolts, Nuts, Spades, Shovels, Wirerope, Gate Channel, Bailing Hoop, Box Strapping, Funcing Posts, Tees, Perforated plates, Rivets, Washers, Office Stationery, Floresecent Tube, Electric Fans, Pumps, Bulbs, Lamps, Heater, Cooker, Motors, Starters, Transformer, Meterials for Electrical Installation & fittings, Rock Drilling Machine, Spare parts & accessories. (D) Fancy goods, Chemicals, Hardware, Electrical Goods, Stationery, Iron & Steel (b); 21-5-65 (e).

82. Sarbasree Sajjan Kumar Gupta, Ram Gopal Jajodia, Shiv Shankar Khemka and Chander Mohan Khemka carrying on business under the trade name Messrs. Indian Products (Sales) Agency, 23A Netaji Subhas Road, Calcutta (a); LR/3536A, 4-2-64 (b); (A) Electric Fan, Caustic Soda and Amonium Bi-carbonate, Drilling Machine, Blow Lamp, Pully, Gloves, Spindle Key, Electrode, Cotton thread, Coal, Nipple, G. I. and M. S.

3. (S) Sri Prafulla Kumar Mukherjee carrying business under the trade name Moharaj Supplying ncy (for) Shri Nikhilendu Chatterjee carrying business under the trade name Moharaj Supplying ncy, 16 India Exchange Place, Calcutta (a); 3526A, 29-4-64 (b); 25-5-65 (c).

4. Shri Pravin P. Mehta carrying on business er the trade name Norfolk Asea Traders, 28 nd Road, Calcutta (a); LR/3673A, 29-3-65 (b); Foot rules, Sockets, Blocks and Foot valves, l Balls (d); 26-5-65 (c).

5. Messrs. Jaikrishan Saboo, Hariram Saboo, dish Saboo, Murlidhar Bagri carrying on business er the trade name J. H. Industrial Corporation, 2D Strand Road, Calcutta (a), LR/3639A, 21-4-65 (A) Tubewell Pump, Condensor Pump and its es and accessories (d); 26-5-65 (c).

6. Shri Bridhraj Bhandari and Shri Balwantrai ndari carrying on business under the trade name srs. B B. & Co., (S) 12B Netaji Subhas Road, utta (for) 46A Amherst Street, Calcutta (a); LR 3694A (for) MK/3576A (b); 26-5-65 (c).

7. Sarbasree Ranberlal Gandhi, Raj Kumar dhi and Premlata Gandhi carrying on business er the trade name Messrs. R. K. Engineering poration, 22 Canning Street, Calcutta (a); LR/3139A, -60 (b); (A) Plain Tee, Junction, Soil Offset (b); 5-65 (c).

8. Sarbasree Prakash Chand Gupta and Syamlal ta and Sm. Bhagwati Devi Gupta carrying on ness under the trade name "Shri Prakash Indus- l Corporation, 21A Canning Street, Calcutta (a); 3620A, 12-11-64 (b); (A) Carbon Steel, H. R. et, M. S. Plate, H. R. Streps (d); 27-5-65 (c).

9. (S) Shri Yeshwant Chopra carrying on business er the trade name of Chopra Machines Corporation, 2 Strand Road, Calcutta (for) Shri Yeshwant pra Machineries Corporation, 27 2C Strand Road, utta (a); LR/3662A, 25-2-65 (b), 27 5-65 (c).

10. Shri Ramdeo Shaw and Hanuman Prasad w carrying on business under the trade name srs. Ramdeo Hanuman Prasad, 123/2 Upper ular Road, Calcutta (a); MK/3709A, 25-3-64 (b); Steel scrap, Cast Iron block, Old machineries 28-5-65 (c).

11. (S) Shri Ranajit Dutta, Shri Sanajit Dutta Shri Indrajit Dutta, Partners, carrying business under the trade name Messrs. Sitala tanna Bhandar (for) Sitala Mistanna Bhandar, 1 Bipradas Street, Calcutta-9 (for) 90A Garpar Road, utta-2 (a); (S) MK/3920A for MK/127B (b); (S) Raw materials. Provided that all goods for which mption from payment of sales tax is claimed are nded for use in the actual process of manufacture the goods named below: Sweetmeats for sale for ana, Sugar, Atta, Flour, Suji and (1) any other materials. (2) Plant, machinery, sare parts, acces- and consumable stores, (3) Building or plumbing ials or fixtures required for construction, fitting r repair of any building. Certified by the pur- ng dealer to be required for use in any process in the manufacture of Sandesh, Rasogolla, Mihidana and sweetmeats for sale (c); 29-5-65 (c).

92. (S) Shri Chintamoni Chatterjee, Proprietor, carrying on business under the trade name Messrs. Modern Stationers and Printers and Susil Press (for) Messrs. Modern Stationers and Printers and Susil Press, 2 Chorebagan Lane, Calcutta (a); MK/223A, 24-9-41 (b); 31-5-65 (c).

93. (S) Sm. Swarnalata Ghosh, Shri Nagendra Nath Ghose, Shri Khangendra Nath Bose, Sm. Namita Ghose carrying on business under the trade name Chemical Suppliers (Bengal) Co., (for) Sm. Swarnalata Ghose carrying on business under the trade name Messrs. Chemical Suppliers (Bengal) Co., 10C Gurudas Dutta Garden Lane, Calcutta (a); MK 336A, 29-9-41 (b); 31-5-65 (c).

94. (S) Shri Shyamram Jaiswal, Shri Jagdish Prosad Jaiswal and Shri Pannalal Jaiswal, Partners, carrying on business under the trade name Messrs. Shyama Ram Pannalal,(for)Shri Shyama Ram Shaw, Proprietor, carrying on business under the trade name Messrs Shyama Ram Pannalal, 81 Madan Mohan Burman Street, Calcutta (a); MK 3674A 20-12-63 (b); 31-5-65 (c).

95 Sm. Sibani Chakraborty, Sm. Putul Chatterjee and Shri Nemai Banerjee carrying on business under the trade name Messrs. J. Mores & Co., 107A Amherst Street, Calcutta-9 (a); MK/3894A, 13-8-58 (b); (A) 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stopper rod, Plough conveyor chain crane looks for sale after the word 'nil' (c); 1-6-65 (c).

96. (S) Shri Kanhaiyalal Shaw carrying on business under the trade name Messrs. Kanhaiyalal Kali Prasad (for) Shri Kanhaiyalal Kali Prasad carrying on business under the trade name Messrs. Kanhaiyalal Kali Prosad, 77 Kailash Bose Street, Calcutta (a); MK 3700A, 18-3-64 (A) Aluminium wire and scrap, S.T.A. and S.D.A (b); cables, Brass scrap, Battery plates (d); 1-6-65 (c).

97. (S) Shri Basudeo Marodia and Shri Shyamsundar Marodia carrying on business under the trade name Messrs. Shree Hanuman Steel Works (for) Shri Basudeo Marodia and Shri Shyamsundar Marodia carrying on business under the trade name Messrs. Shree Hanuman Steel and Pipe Works, 30/H/1 Canal East Road, Calcutta. (1) (a); MK/260B, 2-4-64 (b); 1-6-65 (c).

98. (S) Shri Amit Mukherjee, Shri Ajoy Mukherjee, Shri Arup Mukherjee, Shri Adip Mukherjee and Sm. Amala Mukherjee, Karta (H.U.F.), carrying on business under the trade name Messrs. Alfa Electric Co. (for) Messrs. Alfa Electric Co 29 Ramananda Chatterjee Street, Calcutta-9 (a); (S) MK/1965A (for) BDI 1965A (b); (S) 1. Raw materials, 2. Plant, machinery spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric fans, leathers, Stoves (for) sale for 1, 2 Certified by the purchasing

dealer to be required for use in any process in the manufacture of electric fans, leathers, stoves for sale (e); 28-5-65 (e).

99. Ram Chand Jaiswal and Prem Chand Jaiswal, Partners, carrying on business under the trade name Messrs. R. C. Saha & Co., 76 Amherst Street, Calcutta (a); MK/2982A, 6-3-59 (b); (A) Round, flat, channel, square plate, sheet (d); (S) Angle for angel (e); 2-6-65 (e);

100. Shri Suraj Narayan Shaw, Shri Bejory Narayan Shaw, Shri Shyam Narayan Shaw, Shri Ram Narayan Shaw, Shrimati Shakuntala Shaw and Shrimati Gomti Shaw carrying on business under the trade name Hind Crucible Company, 242/2B Maniktola Main Road, Calcutta (a); MK/3868A, 24-2-65 (b); (S) 1. Raw materials —Fire clay, palster of Paris and graphite. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores, viz,. Furnace oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Crucibles and accessrocis for sale (for) 1. Raw materials —Fire clay, plaster of Paris, graphite. 3. Consumabe stores, viz., Furnance oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Crucibiles and accessories for sale (e); 2-6-65 (e)

101. Shri Umesh Chandra Das, Karta of H.U.F., Shri Ramendra Prasad Das, Shri Narendra Kumar Das Shri Birendra Kumar Das, carrying on business under the trade name Hiralal Gajadharlal, 24 Muktaram Babu Street, Calcutta (a); MK/7994A, 24-9-61 (b); (A) Paraffin wax, dhoona, topioca starch (d); 2-6-65 (e).

102. Shri Hari Ram Kasera, Sm. Savitri Devi Kasera and Sm. Gita Devi Kasera carrying on business under the trade name Messrs. Extrusion, 243 Chittaranjan Avenue, Calcutta (a); MK 2923A, 29-9-58 (b); (A) Laminated aluminium scrap (d); 1-6-65 (e).

103. (S) Shri Jagadish Prosad Agarwal and Shri Hariraj Sarma Agarwal, Partners, carrying on business under the trade name Messrs. Bharat Rubber Toys (for) Messrs Bharat Rubber Toys, 32 Beadon Row, Calcutta-6 (a); MK/3014A, 19-6-59 (b); (A) Rubber models (d); 2-6-65 (e).

104. (S) Shri Karambir Prasad Gupta carrying on business under the trade name Messrs. Karambir Prasad Gupta (for) Sri Karambir Prasad Gupta and Shri Dharambir Prasad Gupta carrying on business under the trade name Messrs. Dharambir Prasad Gupta Karambir Prasad Gupta, 156 Upper Circular Road, Calcutta (e); MK/2675A, 27-7-56 (b); 3-6-65 (e).

105. Sree Pushraj Agarwal, Proprietor, carrying on business under the trade name Messrs. Phusraj Agarwala, Damdama, Gangarampur, West Dinajpur (a); ML/355A, 24-8-55 (b); (A) Ammonia, tapioca starch, aniseed, ajawan, postadana (d); 28-5-65 (e).

106. Sarbasree Sreekishan Jhamar, Magniram Bajaj and Balkishore Jhamar, Partners, carrying on business under the trade name Messrs. Bharmal Dawarika Prosad, Kalitata, English Bazar, Malda (a); ML/491A, 22. (b); (A) Jeera (d); 31-5-65 (e).

107. Sarbasree Matilal Behani, Dwarkadas Beh Partners, carrying on business under the trade n Messrs. Behani Brothers, Rajmahal Road, Malda ML/406A, 30-1-56 (b); (A) Spare parts of diesel eng rubber hose and G. I. pipe and its fittings and ac sories (d); 3-6-65 (e).

108. Sree Onkarmal Dalmia, Proprietor, carry on business under the trade name Messrs. Kr Basan Bhandar, Chanchole, Malda (a); ML/ 26-3-65 (b); (A) Tarpaulin (d); 31-5-65 (e).

109. Sri Dwijendra Nath Sanyal, Proprietor, ca ing on business under the trade name Messrs. C mercial Agency, 42 Strand Road, Calcutta MR 2588A, 21-12-60 (b); (A) Drill, tap, die, G. M. brass and copper sheet and rod, wire-netting, expa metal, zinc, lead, solder, spade, crowbar, pick sh earth cutting fork, hoopiron, clip, hammer, pipe fittings, grinding wheel, saws, emery cloth, s paper, hacksaw blade, file, feeler gauze, iron sh and vice (d); 28-5-65 (e).

110. Messrs Mahabir Goods Suppliers, (P) L 208 Mahatma Gandhi Road, Calcutta (a); MR/27 31-1-64 (b) ; (A) Pipe and pipe fittings, beltings, pack planks (wood), files, tapes, drills dies (d); 28-5-65

111. Messrs Kanhaiyalal Bothra and Dong Bothra carrying on business under the trade Bothra Metal Stores, 157 Netaji Subhas Road, Calcu (a); MR/2655A, 29-6-62 (b); (A) Non-ferrous metal scraps, ingots and slabs (d); 29-5-65 (e).

112 Messrs Ganeshdas Kothari, Gwaldas Kot Chandratandas Kothari, Ballavdas Kothari, Shrikun Kothari, Gopaldas Kothari, Dindayal Kothari, Bi das Kothari and Dwarkadas Kothari carrying business under the trade name Protapchand Kot 208 Harrsion Road, Calcutta (a); MR/788A, 28-9 (b); (A) Hessain and gunny bag (d); 29-5-65 (e).

113. Shri Basanta Kumar Pramanik carrying business under the trade name Messrs. Biswa Store, Bongaon, 24-Parganas (a); PG/12A, 8-8-67 (D) Stationery goods. (A) Hair oil, Coconut oil in containers, Snow, Talcum Powder, Vermilion, T Glass-Wares, Cane baskets, Tube Well Pump and accessories, Steel trunk and Suitcase Leather Suit Umbrella, Utensils made of Cast iron, Torch bi Gas light, Carbide, Kit-bags, Dog Chains, Wire n Paints, Buckets, Lock, Nails, Petromax, Lante Leather and Plastic belts (d); 30-4-65 (e).

114. (S) Sm. Chhabi Rani Biswas carrying business under the trade name Madhuram (f Messrs. Hem Sankar Biswas, Kamal Kamini Bisw Sunitibala Biswas and Chhabi Rani Biswas carryi on business under the trade name Madhura 63 Biren Roy Road West, Calcutta-34 (a); PG/276 14-11-62 (b); 30-4-65 (e).

115. Sreemati Geeta Debi, Gouri Debi, Sha Debi and Paliram Dhandhania carrying on busine under the trade name East India Agencies, P/2 Mi Colony, Calcutta-34 (a); PG/2363A, 29-3-51 (b); (D) O

piece goods and Paper. (A) Bentonite, Coal-powder (d); 30-4-65 (e).

116. (S) Messrs. Lalchand Jiwatram Lalvani, Daulat Jiwatram Lalvani, Narain Jethanand and Jiwatram Lalvani carrying on business under the trade name Lalvani Plastic Works (for) Shri Jiwatram Bhambomal Lalvani, Proprietor, carrying on business under the trade name of Lalvani Plastic Works, (S) 24 Basanta Lal Saha Road, Calcutta-53 (for) 9 Nawab Adbur Rahman Street, Calcutta-16 (a); (S' PG/3199A (for) TL/2851A (b); 30-4-65 (e).

117. Shri Sunil Chandra Naha carrying on business under the trade name Barrackpore Builders Stores, (S) 19/2 Kali Bari Lane, Cachutta-32 (for) 1485 Nandan Kanan, Rahara, Khardah, 24-Parganas (a); PG/2881A, 13-6-63 (b); 5-5-65 (e).

118. (S) Messrs. R. T. C. Engineering Works Private Ltd. (for) Shri Ajit Kumar Roy carrying on business under the trade name R. T. C. Industries P-12 Mission Row Extension, Calcutta (a); RB-136A, 29-12-62 (b); 28-5-65 (e).

119. (S) Messrs. Chimanlal N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Desai, Surendra Kumar K. Desai and Pravin Ramanlal Parikh carrying on business under the trade name Bharat Pottery Traders (for) Messrs. Chimanall N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Desai, Surendra Kumar K. Desai and Ramanlal S. Parikh carrying on business under the trade name Bharat Pottery Traders, 7 Radhabazar Lane, Calcutta-1 (a); RB/421A, 2-4-65 (b); 1-6-65 (e).

120. Shri Pritichand Agarwalla carrying on business under the trade name Omprakash Ramniwas, 74/6B Baghbazar Street, Calcutta-3 (a); SH/3593A, 19-2-65 (b); (A) Hessian cloth (d); 28-5-65 (e).

121. Shri Dhirendra Nath Sarkar carrying on business under the trade name Texco, 14/1 Gopi Kristo Paul Lane, Calcutta (a); SH/2008A, 27-12-51 (b): (A) Valve grinding paste after the words Gasket cement cement, (c); (D) Chemicals. (A) Mercury and compound, Quinine, Sulphate, Soap stock, Aluminium paste, Aluminium powder, Stearic acid, Camphor, Phosphoric acid, Acetic acid, Magnesium carbonate, calcium carbonate, Ultramarine blue, Chinese blue, Liquid glucose, Calcium carbide, Di-ammonia-hydrogen phosphate, Formal delyde, Fluorspar powder, Bronze powder, Synthetic cryolite, Methyl Celloselve, Methyl Isobutyl ketone, Potass, Ferricyemide, Harmuless Chemicals, Aluminium Hydroxide dry, Hyflosupercel, Filter powder, Potassium Bicarbonate powder (d); 28-5-65 (e).

122. Gita Rani Sarkar carrying on business under the trade name Messrs. Gita Rani Sarkar, 17/1 Manick Bose Ghat Street, Calcutta (a); SH/3191A, 15-3-63 (b); (A) Asbestos cement sheet (d); 28-5-65 (e).

123. Messrs. Mriganka Kumar Paul, Himanka Kumar Paul and Aparna Debi carrying on business under the trade name Aparna Trading Corporation Agency Department, 34 Shampukur Street, Calcutta (a); SH/3213A, 9-5-62 (b); (A) Fruits crush, Fruits slices, Fruit juice, Sauce, Ketcheep, Syrup, Mustard and Tea (d); 28-5-65 (e).

124. Messrs. Bhabaranjan Roy and Bidyut Prova Saha carrying on business under the trade name Debasish Industries, 39/2 Canal West Road, Calcutta (a); SH/3458A, 6-3-64 (b); (A) Conduit pipe (d); 29-5-65 (e).

125. Shri Balkrishna Surolia carrying on business under the trade name Calcutta Cement Co., 123 Grey Street, Calcutta (A) 143/5 Maharshi Debendra Road, Calcutta-(a); 1, (D) 14 Hara Chandra Mallick Street, Calcutta (a); SH/214B, 18-5-65 (b); 29-5-65 (e).

126. Messrs. Ram Kishan Mohta and Danlal Mohta carrying on business under the trade name The Amar Industries, 37 Ultadanga Road, Calcutta (a); SH/2994A, 30-8-60 (b); (A) Cables Jointing Box, Earthing Material, Wooden accessories, Nut, Bolts, Washers and Screws (d); 29-5-65 (e).

127. (S) Messrs. Shyam Sundar Agarwalla and Om Prakash Agarwalla carrying on business under the trade name Laxminarain Shyam Sundar (for) Messrs. Laxminarain Shyam Sundar, 65/1 Maharshi Debendra Road, Calcutta-6 (a); SH/2823A, 16-7-69 (b); 31-5-65 (e).

128. Messrs. Sudhir Chandra Mitra and Ashim Kumar Mitra carrying on business under the trade name Sudhisons & Co., 54 Ramkanto Bose Street, Calcutta (a); SH/3365A, 1-7-63 (a); (A) Rice husk (b); 31-5-65 (e).

129. Shri Bisnupado Bose carrying on business under the trade name Messrs. Joy Mangal Engineering Works, 180 C. C. O. S., Tala, Calcutta-2 (a); SH/2678A, 6-5-58 (b); (A) Hand tools (d); 1-6-65 (e).

130. Shri Nemai Chandra Shaw carrying on business under the trade name Commercial Timber Co., (S) 67 Nimtallaghat Street, Calcutta-6 (for) P-3 India Exchange Place, Calcutta-1 (a); (S) SH/2652A (for) RB/914A (b); 3-6-65 (e).

131. (S) Shri Brindaban Chatterjee, Proprietor, carrying on business under the trade name Messrs. Motor and Pumps Syndicate (for) Shri Bhupal Lal Bhattacharjee, Proprietor, carrying on business under the trade name Messrs. Motor and Pumps Syndicate, 2 Kapalitola Lane, Calcutta (a); SL-3773A, 20-9-61 (b); 21-5-65 (e).

132. (S) Shrimati Maya Rani Sinha carrying on business under the trade name Industruments and Equipments(for) Shri M. K. Sinha carrying on business under the trade name Instruments and Equipments, 33 Chittaranjan Avenue, Calcutta (a); SL/2438A, 5-11-51 (b); (D) Asbestos sheet, Cement, Insulating materials, Ferrous and Non-ferrous metal, resistances wire and wood and any other Raw materials plant, machinery, spare parts, accessories and consumable stores, building or plumbing materials or fixtures required for construction, fitting out or repair of any building certified by the purchasing dealer to be required for use in any process in the manufacture of all kinds of chemical, physical apparatus, heating appliance

for sale. (A) Raw materials, plant, machinery spare parts and accessories. Consumable stores e.g., machine oil. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the gods named below: Chemical and physical apparatus, heating appliances for sale (c); 21-5-65 (c).

133 Messrs. Suresh Vajlal Sheth, Vrajlal Manekchand Sheth carrying on business under the trade name Steel Merit's Sales Service, 35 Chittaranjan Avenue, Calcutta (a); SL/4026A, 8-7-63 (b); (A) Ball bearing (d); 22-5-65(c).

134. (S) Messrs. Chandi Charan Dutta, Santosh Kumar Dutta Dilip Kumar Datta, Avarani Pyne and Anil Baran Pyne carrying on business under the trade name Dutta & Pyne Bros. (for) Messrs. Chandi-Charan Dutta, Santosh Kumar Dutta, Dilip Kumar Dutta, Kalobaran Pyne and Anil Baran Pyne carrying on business under the trade name Messrs. Dutta & Pyne Bros, 91/1 Bepin Behari Banguly Street (a); SL/2721A, 11-8-54 (b); 22-5-65 (c).

135 (S) Sm. Smritikana Hazra, Proprietress carrying on business under the trade name Messrs. Jayshree Oil Mill (for) Shri Saraju Prosad Singh, Proprietor, carrying on business under the trade name Messrs. Jayshree Oil Mill, (S) 4/1 Wellington Street, Calcutta (for) 4 Wellington Street, Calcutta (a); SL/2201A, 17-7-61 (b); (A) Coal, after the words groundnut seeds under the head consumable stores, viz.: Insert. Tea, sweets and cooked food for sale and after the word groundnut oil (c); (D) Joist tees, angles, bars and rods, asbestos-sheets and expanded metal and g. i. Sheets (d); 22-5-65 (c).

136. (S) Shri Samar Kuma Roy, Proprietor, carrying on business under the trade name Messrs. Robsco Eng. Co. (for) Shri Samar Roy and S. Bhowmick carrying on business under the trade name Messrs. Robsco Eng. Co., 10 Kapalitala Lane, Calcutta-10 (a); SL/3133A, 12-8-57 (b); 22-5-65 (c).

137. Messrs. Ferrous Castings and Engineering Private Ltd., 33 Chittaranjan Avenue, Calcutta (a); SL/4175A, 13-6-64 (b); (A) Carbide tipped tools, high speed steel tools after the words fabricated steel products (c); (A) Tungstone, carbide pellets, diamond powder, sillicon, carbide powder, carbide tips (d); 22-5-65 (c).

138. Shri D. D. Hingoratney carrying on business under the trade name Industrace, P-31 Mission Row Extn., Calcutta (a); SL/4061A, 11-10-63 (b); (A) Aluminium scrap (d); 22-5-65 (c).

139. Shri Bhagwati Prosad Shaw carrying on business under the trade name Messrs. Bhagawati Prosad Shaw, 37 Wellington Street, Calcutta (a); SL/922A, 21-10-44 (b); (D) Cycle parts, motor parts, brass, copper, iron, lead, zinc, gunmetals, cast iron, metal goods and general merchandise as and when required. (A) Motor vehicles and accessories, ship, motor cycle and accessories, bycycles and accessories, vehicles battery, battery dust and ash battery plate, all are of second hand type. All kinds of electrical switch holder, plug, taster, electrical wires, made of copper, balbs, table lamp, fan and its component parts, regulators, electric motor, starter, transformer, carbon, electric metre, black tape, white tape, emery paper, grinding wheel, crushwell, all are of second hand type. Joist, angle, tee, channel, round, square, flat, black sheet, g. i. Sheet, c. i. sheet, plain sheet rolled spoils, defective c. r. sheets, coils, iron plate and cuttings, axle straight, defective or rejected nail, screw, hinges, file, drill, raimer, balali, screw-driver, plus, syrange, kechels, hammar spade axle, gaiti, sabal, c. i. and g. i. pipes, and fitting, flexible pipes, iron dhama, iron chain, scrap iron, cast iron, saw blades, springs, nuts and bolt, wire rope, plaining machines, lathe machine, drilling machine, shaping machine, hammer machine, boiler, steam engine, pump, milling machine, welding machine, refrigerator-conditioned machine, and their component parts, crane, pulley and pulley block, all are of second hand type. Copper, lead and brass sheet, round, square flat, and pipe, bearings and dust, gun, metal white metal, zinc steel and wooden furniture log, sleeper, sized wood doors and windows, buildings wantes, old clock, drum hose pipe, hair belting, magnesiam, alloy, boaring and fine wood (d); 25-5-65 (c).

140. (S) Shri Kamal Roy Chowdhury carrying on business under the trade name Messrs. Chhatra Siksha Niketan (for) Messrs. Chhatra Siksha Niketan, (S) 2 Bankim Chatterjee Street, Calcutta (for) 183/3 Cornwallis Street, Calcutta (a), (S) SL/4394A (for) MK/1988A (b); 26-5-65 (c).

141. Messrs. Bose & Chatterjee Coal Co. Private Limited (S) 7 & 7A Woodgola Coal Depot., Sealdah, Calcutta (for) 28A Raja Dinendra Street, Calcutta (1) (a); (S) SL/3458B (for) MK/243B (b); 26-5-65 (c).

142. Shri Sunil Kumar Mazumdar carrying on business under the trade name Messrs. H. G. Bhadra & Co., 144 Dharamtalla Street, Calcutta (a); SL/1528A, 30-11-48 (b); (A) Plywood, table top, thinner, lacquer shallac, spirit, nails and glue. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Shewing machine, wooden cabinet (c); 26-5-65 (c).

143. Messrs. Satya Narayna Kaitan Private Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); SL/3821A, 10-8-60 (b); (A) Felt bobs, wire healds, silver can and accessories, drawn wives, beam flanges (d); 28-5-65 (c).

144. (S) Sarbasree Kamakhya Pada Konar, Panchanan Konar, Dakhina Pada Konar carrying on business under the trade name Messrs. Tinkari Hazra (for) Messrs. Tinkari Hazra, 31 Nirmal Chandra Stret, Calcutta (a); SL/468A, 27-9-41 (b); (A) Joist, channel, tee, angle, round, flat, square, sheet (plain and corrugated), plates, asbestos cement products, (D) Trunk fittings, suitcase fittings, colour, paints brush, varnish paint making oil, trunk and suitcase making tools and machines, geneal order supplier, specially in hard ware, brassware, wooden structure, furniture, stationery, glassware, medical products and general merchandise as and when required by an order supplier (d); 29-5-65 (c).

145. (S) Messrs. Govinda Prasad Sett, Dulal Chandra Nag, Ajit Kumar Nag, Menakabala Nag Arun Kumar Nag, Avijit Nag (last two are minors) carrying on business under the trade name New Nag & Co. (for) Messrs. Anath Bandhu Nag, Dulal Chandra

Nag and Gobinda Prasad Sett, carrying on buiness under the trade name Messrs. New Nag & Co., 136/2 Bepin Behari Ganguly Street, Calcutta (a); SL/1450A, 3-8-48 (b); 29-5-65 (e).

146-47. Shri S. Banerjee, carrying on business under the trade name Messrs. Central Engineering Stores Supply, 36 College Row, Calcutta (a); SL/2598A, 11-9-53 (b); (A) Gasket cement (d); 2-6-65 (e).

148. Messrs. Haradhan Nag and Manicklal Guchait, Partners, carrying on business under the trade name Guchait and Nag Brothers, Champadanga, Hooghly, (a); SP/1565A, 25-4-63 (b); (A) Groundnut oil (d); 28-5-65 (e).

149. (S) Sree Kartick Chandra Arue, Proprietor, carrying on business under the trade name Sree Gouranga Mistanna Bhandar, for Messrs. Prafulla Kumar Ghose, Manasarani Arue and Kartick Chandra Arue, partners, carrying on business under trade name Sree Gouranga Mistanna Bhandar, Tarakeswar Mandir Road, Tarakeswar, Hooghly (a); SP 1355A, 15-7-60 (b), 29-5-65 (e).

150. Messrs. India Steel Industries Private Ltd., 20/21 S. N. Banerjee Road, Calcutta (a); TL/2254A, 20-11-59 (b); After the words consumable stores, e.g., (A)—Carbide, Commercial Oxygen gas (e), 22-5-65 (e).

151. Shri Harish Chandra Gogia, Shri Ratan Prokash Gogia, Partners, carrying on business under the trade name Harico Co., 3 Chowringhee Road, Calcutta (a); TL/1727A, 23-5-52 (b); (A) Photographic bulb (d); 22-5-65 (e).

152. (S) Sarbasree Hira Lal Roy, Benoy Kumar Bose, Ashis Kumar Nag, Partners, carrying on business under the trade name The Orient Refrigeration Corporation (for) Sarbasree Hiralal Roy, Ashis Kumar Nag, Partners, carrying on buisness under the trade name The Oriental Refrigeration Corporation, 17C Indian Mirror Street, Calcutta (a); TL-2401A, 24-4-61 (b), (A) 1. Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Acetylene Gas, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (*i*) Gas charging cylender, Air conditioning and Refrigeration, Spare parts, namely, Air condition Drier, Air condition Strainer, Refrigeration Drier, Refrigeration strainer, Hand sheet off valve, Gas charging Board, Terminal set, Ratchet wrenches, Pinch of Tools, Gland Keys, Discharge valve Reed, Suction valve Reed (c); 25-5-65 (e).

153 (S) Sree Rajeswar Mittal, Proprietor, carrying on business under the trade name Rima Products, (for) Messrs. Rima Products, 90 Elliot Road, Calcutta (a); TL/2206A, 22-5-59 (b); (S) 1. Raw materials, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed the inteuded for use in the actual process of manufacture of the goods named below : (*i*) Aerated water, (*ii*) Still fruit juice drinks (for) 1. Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumabe stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (*i*) Aerated water, (*ii*) Still fruit juice drinks (c); 26-5-65 (e).

154. Shri N. J. Thacker, Proprietor, carrying on business under the trade name Messrs. Thacker & Co. 2 Wellesley Street, Calcutta (D) Branch Office at 3 Bartram Street, Calcutta (a); (S) TL/2944A, for TL/160B (b); 31-5-65 (e).

155. (S) Shri Siti Kantha Guin, Shri Bimal Chandra Guin, Shri Chitta Ranjan Guin, carrying on business under the trade name Messrs. Guin & Co., (for) Hemanga Chandra Guin and Siti Kantha Guin carrying on business under the trade name Messrs. Guin & Co. (D) 17-18 New Market, Calcutta (a), TL/343A, 21-6-52 (b); 2-6-65 (e).

156. Sree Pannalal Roy Chowdhury, Proprietor, carrying on business under the trade name Messrs. Laboratory Stores, 3A, Ripon Street, Calcutta (a); TL/2874A, 19-12-64 (b); (A) Scientific glass-ware for laboratory use, Chemicals for laboratory use and for research purpose, Scientific laboratory equipments and instruments (d); 2-6-65 (e).

157. Messrs. East End Trading Co. Ltd., 12/1B, Lindsay Street, Calcutta (a); TL 1906A 11-1-43 (b); (A) Zinc scrap, Brass scarp, Copper scrap, Diesel engine spare parts, Anvil, Spanner, Hack-saw blade, drill bits, hand grinder, Blower, Spring Calipper, Line tester, Thread guaze, Hose clip, Files, Sly wrench, Pipe wrench, Hand tape, Plier, Punch, Screw driver, steel scale, feeler gauze, Pressure gauze, grease, Gum, soldering iron, Vice (d); 3-6-65 (e).

158 Messrs. Shalimar Industies Pvt. Ltd. 25 Ganesh Chandra Avenue, Calcutta (a); SL 3719A, 16-5-50 (b); Provided that all goods for which exemption for payment of Sales Tax is claimed are intended for actual use in manufacture of the goods name below : (A) (*iii*) Hand-Sewing needles, Felt bob, Paper tube (c), (A) Hand-Sewing needles, Felt bob, Paper tube (d), 21-5-65 (e)

159. She Soon Shew, She Ching Chew She Chong Chew, Ssu Kim Chew, Partners, carrying on business under the trade name Ashoon Tannery, (for) She Soon Shew, She Ching Chew, and She Chong Chew, carrying on business under the trade name Ahsoon Tannery, 47 South Tangra Road, Calcutta (a); PG/1269A, 15-5-57 (b); 26-5-65 (e)

Explanatory notes : Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended :

(A) means "Add"; (D) means "Delete", (S) means "Substitute".

S .K. BOSE, Commissioner.

No 1820CT —10th June 1965 — In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled

with effect from the date noted against each of them are published for general information:

Notes: (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Ahmed Dadabhoy & Co. (India) (P) Ltd., 8A Amratala Lane, Calcutta (a); AT/3410A, 23-3-50 (b); Tobacco, betelnuts, garlic, ginger, onion, potatoes, gunny bags, provision, sugar, spices, tea (d); 28-5-65 (e).

2. Shri Rajkishore Dixet carrying on business under the trade name Mahabir Press, 164 Mahatma Gandhi Road, Calcutta (a); AT/40A, 5-11-41 (b); (1) Raw materials, (2) plant, machinery, spare parts and accessories, (3) consumable stores, viz., paper, ink, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) printed jobs (c); 31-5-65 (e).

3. Messrs. Saru Nath Gupta & Ranghunandan Shaw carrying on business under the trade name Messrs. Lakshmi Stores, 117/1A Monohar Pukur Road, Calcutta (a); BH/3537A, 19-8-61 (b); rice, pulses, wheat, flour, cocoanut oil, mustard oil, ghee, coriander seeds, cumin seed, cassia leaf (d); 1-6-65 (e).

4. Shri Arun Kumar Sen, carrying on business under the trade name Messrs. Shome & Sen, P 132 Lake Terace, Calcutta-29 (a); BH 3464A, 14-8-56 (b); (1) Raw material, plant machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c); Goods required to be used directly in the execution of structural construction (building) (d); 2-6-65 (e).

5. Shri Tinkori Das, Proprietor, carrying on business under the trade name Messrs. Tinkori Das, Shamlal Road, Burdwan (a); BN/1222A, 16-10-58 (b); Stones, ornament cases (d); (i) gold and silver ornaments (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., borax, lac, nitric and sulphuric acid, castor oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) gold and silver ornaments (d); 26-5-65 (e).

6. Divisional Forest Officer, Cooch Behar Division, Cooch Behar, Additional place of business Forest Range Officer—

1. Nilpara Range, Hasimara.
2. Chilapata Range, Mathurabagan.
3. Madarihat Range, Madarihat.
4. Dinhata Range, Dinhata.
5. Mekliganj Range, Mekliganj.
6. Mathabhanga Range, Mathabhanga.
7. Cooch Behar Range Office.
8. Jalda Forest Range Office.

Jaldapara Game Sanctuory, Salkumarhat, Dist. Jalpaiguri (a); CB/32B, 20-12-55 (b); Timber (round and swan) and other forest produce (d);

1. Raw materials,
2. Plant, machinery, spare parts and accessories,
3. Consumable stores, viz.—

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Trees which yield timber, (2) Forest produce (c); 28-5-65 (e).

7. Shri Pannalal Das, Hiralal Das, Iswarlal Das, Sm. Binapani Das & Pravat Kumar Das carrying on business under the trade name Messrs. Nabin Chandra Das & Co., 12 Lower Chitpur Road, Calcutta (a); CL/123A, 30-10-41 (b); dry fish, dry ginger, tamarind, ghee, preserved fruits and tined food (d); 21-5-65 (e).

8. Messrs. Punjab Commercial Co. Ltd., 36 Ezra Street, Calcutta (a); CL/3482A, 11-12-62 (b); Electrical goods, wood work fittings and brush, bolts, nuts, revets washers, screws, steel wire, rope, crow bars, studs pipes and pipes fittings, clamp (d); 22-5-65 (e).

9. Shri Bibhuti Bhusan Paul, Proprietor, carrying on business under the trade name Messrs. Bibhuti Bhusan Paul, High Street, Rabindra Nath Tagore Road, Krishnagar, Nadia (a); KR/1810A, 13-1-58 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz —Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) gold ornaments (c); 27-5-65(e).

10. Shri S. K. Roy carrying on business under the trade name Messrs. S. K. Roy & Company, 24 Netaji Subhas Road, Calcutta (a); LR/1805A, 11-10-49 (b), 29-5-65 (e).

11. Messrs. Associated Engineers Pr. Ltd., 24 Netaji Subhas Road, Calcutta (a); LR/59A, 26-9-41 (b); Building, drainage and road contracting material (d); 29-5-65 (e).

12. Shri Durga Engineering Co., 39 Upendra Chandra Banerjee Road, Calcutta (a); MK/2172A, 4-8-51 (b), Timber, cast iron, casting mild steel, iron rods, iron sheets, angles, plates, brass casting and (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials, or fixtures, required for construction, fitting out or repair of any building.

Certified by the purchasing dealer to be required for use in any process in the manufacture of tablet machine, soap stamping machine, hosiery calendar machines, for sale (c); Cast iron casting, machinery parts (d); 28-5-65 (e).

13. Shri Kanailal Kundu, Shri Subal Chandra Kundu and Shri Narayan Chandra Kundu carrying on business under the trade name Messrs. Kanailal Kundu & Co., 5/18 Canal East Road, Calcutta-4 (a); MK/3525A, 27-12-62 (b); 31-5-65 (e).

5. Shri Krishan Lal Dewan carrying on business under the trade name Messrs. Manco Sales Agencies. 5 Paddapukur Road. Calcutta-20 (a); 946A(BH)(Central) 31-5-65 (b); Motor parts (c)

6. Messrs Balubhai Nanchand Shah, Dalichand Bhagvanji Vora and Kantilal Nanchand Shah carrying on business under the trade name Messrs. Shah Motor Accessories. 87B Sarat Bose Road, Calcutta-26 (a); 947A(BH)(Central), 31-5-65 (b); Canvas, aluminium pipes, rubber piping, adhesive, tapes, motor parts, electrical switches, screw tarpantine washer, bolts and nuts, foam rubber (c).

7. Sharbasri Girish Chandra Ghosh and Sumanlal M. Shah carrying on business under the trade name Messrs. Girhalaxmi Rang Udyog., 4 Mandir Street. Calcutta (a); 1628A(CL) Central. 26-5-65 (b):

8. Messrs. Bipin Chandra Himmatlal Badani and Babulal Keshavlal Badani carrying on business under, the trade name B. Bipin & Co., 138 Canning Street. Calcutta (a); 1853A(CR) Central, 24-5-65 (b); Bearing and parts (c).

9. Messrs. Jethmal Solanki and Nagraj (Nagindas) Shah carrying on business under the trade name Jethmal Nagraj & Co., 40 Strand Road, Calcutta (a); 1856A (CR) C, 25-5-65 (b); Non ferrous metal, rod, wire, sheet, pipe strip, coil (c).

10. Shri Sasti Chandra Sarcar, Proprietor, carrying on business under the trade name Burminghum Synthetic Rubber Manufacturing Co., 40-2 Strand Road, Calcutta (a); 1857A(CR) (C), 25-5-65 (b);

11. Sreemati Champavati, Proprietress, carrying on business under the trade name Vijay Stores. P-5 Canning Street (Ground floor, Shop No. 22), Calcutta (a); 1858A(CR) (C), 27-5-65 (b); Locks and Cutlery (c).

12. Shri Mohonlall Daga, Proprietor, carrying on business under the trade name M. K. Engineering Works, 29 Strand Road (Mohta House), Calcutta (a); 1859A(CR) (C), 27-5-65 (b).

13. Messrs. Sant Sahney Pvt. Ltd. , 3 Mangoe Lane, Calcutta (a); 929A(EL)Central, 29-5-65 (b); Motor parts (c).

14. Messrs. Mukti Nath Misra & Sitaram Poddar carrying on business under the trade name Traders and Exporters Corporation, 55 J. N. Mukherjee Road, Howrah (a); 1065A(HW) (Central), 28-5-65 (b); Hemp (c).

15. Messrs. B. K. Dhang, K. K. Dhang, N. K. Dhang & S. K. Dhang carrying on business under the trade name R. C. Dhang & Sons, 81 Benaras Road, Salkia, Howrah (a); 1066A(HW) (Central), 31-5-65 (b); Pig iron and coal for the manufacture of Machine parts (d);

16. Messrs. A. K. Ghosh & M. N. Ghosh carrying on business under the trade name Uma Engineerng Corporation, 295-4-1 Netaji Subhas Road, Howrah (a); 1067A(HW) (Central), 31-5-65 (b).

17. Shri N. K. Toprani carrying on business under the trade name Messrs. Atul Oil Company, J-B Industries Compound, 9 Hari Charan Banerjee Road, near Belur Bazar, P. O. Belurmath Howrah (a); 1068A(HW) (Central), 1-6-65 (b); Lubricating oil (c).

18. Srimati Renuka Dey & Shri Sunil Kumar Dey carrying on business under the trade name Messrs. Howrah Forging & Trading Co., 8-1 Ram Krishna Mandir Path, Howrah (a); 39 Telipara Lane, Shyambazar. Calcutta-4 (a); 102B (HW) (Central), 2-6-65 (b)

19. Messrs. R. K. Parohit & R. S. Tulsyan carrying on business under the trade name Messrs. R. K. Metal Stores, 371/372 Belilious Road, Howrah (a) 1069A(HW) (Central), 2-6-65 (b); Non-ferrous metal rods sheets, carbon holder and welding accessories (c)

20. Messrs. B. N. Mishra, B. N. Tripathi, C. B. Pandey, L. K. Tripathi & M. D. Pandey carrying on business under the trade name Messrs. India Timber Corporation, Talpakur, Andul (Mouri), Howrah (a); 1070A(HW) (Central), 2-6-65 (b); Timber log for the manufacture of sized timber (d).

21. Messrs. Pushraj Agarwal and Nagarmal Agarwal carrying on business under the trade name Keshri Chand Pushraj and Company, 53 Nalini Sett Road Calcutta (a); 1195A(JK) Central, 28-5-65 (b); Cumin seeds (c).

22. Shri Surajmal Jain carrying on business under the trade name Padmah Engineerigg Corporation, 4 Nalini Sett Road, Calcutta (a); 1197A(JK) Central 2-6-65 (b); R. S. Joists, m. s. Angles, m.s. channels m. s. channels, m. s. rounds, m. s. plates and black plain sheets (c).

23. Messrs. Siliguri Wholesale Consumers Co-operative Society Ltd., P. O. Siliguri, district Darjeeling (a) 597A(JP) Central, 31-5-65 (b); Sugar and dry fruits (c)

24. Shri Murarilal Agarwalla carrying on business under the trade name Messrs. Universal Radio Company, Hill Cart Road, P. O. Siliguri, district Darjeeling (a); 598A(JP) Central, 31-5-65 (b); Radio, radio parts and spares and leather cases of radio and transistor photo goods, inter-communication sets, plastic goods and picnic sets (c).

25. Messrs. Sovachand Lakhotia, Rameswarlal Lakhotia, Brijmohan Mimani & Mohanlal Mimani carrying on business under the trade name Sovachand Rameswarlal, Nayabazar, P. O. Siliguri, district Darjeeling (a); 599A(JP) Central, 31-5-65 (b); Pulses, mustard oil salt, chira and groundnut oil (c).

26. Shri Bishnu Pada Paul and Shri Kalipada Ghosh carrying on business under the trade name Messrs B. K. Rubber Works, 54 Kankargachi Road, Calcutta 4 (a); 1292A(MK) Central, 28-5-65 (b).

27. Shri Ramrup Dubey and Shri Ramajar Singh carrying on business under the trade name Messrs Singh Dubey Bros., 244 Acharya Prafulla Chandra Road, Calcutta (a); 1293A(MK) Central, 28-5-65 (b) Corrugated asbestos sheets (c).

28. Shrimati Kamala Devi Bhagat, Shrimati Krishna Devi Bhagat and Shri Gobind Prosad Ganganeri carrying on business under the trade name Messrs Bhagat Trading Syndicate, 7 Vivekananda Road Calcutta (a); 1294A(MK) Central, 29-5-65 (b)

. Shrimati Sampat Devi Chopra, carrying on ıess under the trade name Messrs. Machinery ıcies, 42 Vivekananda Road, Calcutta (a); 1295A) Central, 31-5-65 (b).

. Shrimati Sibraji Gupta, Shri Samdeo Gupta and Sidhartha Gupta carrying on business under the ; name Messrs. Bishwabandu Engineering Co., ladan Mohan Burman Street, Calcutta (a); 1296A) Central, 31-5-65 (b): Spare parts of petrol and l engines (c).

. Messrs. Mechanical Specialities Private Ltd. Hari Nath Dey Road, Calcutta (a); 1297A(MK) ral, 31-5-65 (b); Oil seals for the manufacture of ı tools, jigs and fixture, dies (d).

Shri Kulada Prosad Roy and Shri Nand Kishore ewala carrying on business under the trade name rs. K. P. Roy & Co., 24 Sastitolla Road, Calcutta-ı), 1298A(MK) Central, 2-6-65 (b).

Sarbasree Matilal Das, Manindra Lal Das, ındra Lal Das, partners, carrying on business under trade name Messrs. Narayan Stores, Raiganj, Dinajpore (a); 277A(ML) (Central), 28-5-65 (b): , lock and torch and its accessories (c)

. Shri Hari Charan Das carrying on business r the trade name Gostha Behari Das, Shri Hari Jahaldabazar, P. O. Jahalda, District Midnapore 525A(MN) Central, 22-5-65 (b).

. Shri Ramlal Agarwal carrying on business r the trade name Ramlal Agarwal, 129 Golebazar, . Kharagpur, District Midnapore (a); 526A(MN) ral, 27-5-65 (b); Chillies, refined ground nut oil, ur ghee, cocoanut oil, dhania, panmouri, ground nut ice, pulses, atta bason, grains (c).

. Messrs. Sudhir Ch. Guin, Profulla Kr. Guin, ıdh Kr. Guin, Sushil Kı. Guin, and Asoke Kr. Guin ners, carrying on business under the trade name Engineering Works, 115 Netaji Subhas Road loor), Calcutta (a); 1064A(MR) (C), 31-5-65 (b); Raw erials directly required in the manufacturing of ietting and perforated metal sheets (d).

. Shri Haradhan Karmakar carrying on business ır the trade name Messrs. National Wood Working s Industry, Station Road, Purulia Post and District ılia (a); 335A(PR) Central, 28-5-65 (b); (1) Raw ma-ıls. (2) plant, machinery, share parts and accessories. ided that all goods for which exemption from pay-t of sales tax is claimed are intended for use in the al process of manufacture of goods named below sale: Auger, carpentary tools. (d).

. Messrs. Inderjit Singh Bhusri, Ravinder Singh lmi, Inderpal Singh Bhusri and Srimati Paramjit ır carrying on business under the trade name erjit Singh Ravinder Singh & Co., 8 & 9 Bentinck set, Calcutta (a); 1220A(RB) Central, 28-5-65 (b); ıber (c).

0. Messrs. Sarat Chandra Sircar, Lakhmi Narayan ar, Anil Kumar Karmaker & Gita Rani Karmakr, ying on business under the trade name Meena 82/2A Bidhan Sarani, Calcutta-4 (a); 1239A(SH)(Central) 29-5-65 (b); Raw materials for use in the manufacture of readymade garments (d).

40. Messrs. Saktidhar Mondal, Bhaktidhar Mondal, Dilip Kumar Mondal, Pran Krishna Mondal (minor), Ramkrishna Mondal (minor) and Ajoy Krishna Mondal (minor) represented by their mother and natural guardian Sreemati Surabala Mondal carrying on business under the trade name Mondal Brothers, 1 Broja Govinda Saha Lane, Calcutta (a), 1240A(SH) (Central), 29-5-65 (b); Chillies (c);

41. Messrs. Benoy Krishna Jain & Santosh Kumar Jain carrying on business under the trade name Surendra Nath Narendra Nath Jain, 22 R. G. Kar Road, Calcutta-4 (a); 1241A(SH) (Central), 29-5-65 (b); Biri leaves (c).

42. Messrs. Ramagya Prosad Gupta & Ramesh Chandra Gupta carrying on business under the trade name Gupta Sons, 67/43 Strand Road, Calcutta (a); 1242A(SH) (Central), 1-6-65 (b); Mustard oil til oil, groundnut oil, cocoanut oil (c).

43. Messrs. Mohanlal Jalan, Hanuman Prosad Jalan, Beni Prosad Jalan & Sitaram Jalan, partners, of Devi Trading Corporation carrying on business under the trade name Hindusthan Electrical Construction Co., 67/25 Strand Road, Calcuta (a); 1243A(SH) (Central), 3-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of empire cloth and empire tapes (d).

44. Srimati Sumita Sehdeva, Sarla Kapoor carrying on business under the trade name Messrs. Inco, 4 Khairu Place, Calcutta-13 (a); 1759A(SL) (Central), 21-5-65 (b); Stones chips (c).

45. Shri Chandra Kumar Agarwala, Shri Surendra Kumar Agarwala carrying on business under the trade name Messrs. Agarwala Marketing Syndicate, P-38 Mission Row Extension, Calcutta (a); 1760A(SL) (Central), 21-5-65 (b); Cycle parts, cycle accessories, cycle components, cycle tyres and tubes and gaskets packing products (c).

46. Sarbasree Shyamaprasad Tarafdar, Anit Baran Sarkar, Ajit Ranjan Das carrying on business under the trade name Messrs. Sky Engineering Works, (8/1/1 Ramanath Kabiraj Lane, Calcutta (a); 1761A (SL) (Central), 24-5-65 (b)

47. Shri Banwari Bhartia carrying on business under the trade name Messrs. Anand Trading Co., 3/C Madan Street, Calcutta (a); 1762A(SL) (Central), 24-5-65 (b); Welding rod and brass pin (c).

48. Sarbasree Monindra Nath Dey, Kalipada Sen carrying on business under the trade name Messrs. City Hardware Stores, 104 Chandney Chawk, Calcutta (a); 1763A(SL) (Central), 24-5-65 (b).

49. Dwarka Industrial Development (P) Ltd., 150 Dharmatalla Street, Calcutta (a); 1764A(SL), (Central); 31-5-65 (b); Sheet strips for the manufacturing of cycle chain (d).

50. Sarbasree Kanak Kanti Biswas, Basudev Biswas partners, carrying on business under the trade name "Luna Industries", 168 Lower Circular Road, Calcutta (a); 991A(TL)C, 24-5-65 (b).

51. Sarbasri Sardar Pritam Singh, Sardar Manshar Singh, Bachan Singh Arora, Sardar Gurdip Singh, partners, carrying on business under the trade name 'Rainbow Electronics', 6A S. N. Banerjee Road, Calcutta (a); 993A(TL) Central, 2-6-65 (b); Radio parts (c); Raw materials for the purpose of manufacturing 'Radio' (d).

S. K. BOSE, Commissioner.

No. 185 CT—10th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Anderji Motichand carrying on business under the trade name Anderji Motichand, 1 Amratola Lane, Calcutta (a); 1319A(AT) (Central), 31-5-63 (b); (A) Turmeric (c); 29-5-65 (h).

2. (S) Shri Jamnadas Hansraj, Shri Chandra Kishore carrying on business under the trade name Chandra Art Industries, (for) Shri Jamnadas Hansraj, Shri Vallabhdas Jethalal carrying on business under the trade name Chandra Art Industries, 71 Canning Street, Calcutta (a); 442A(AT) (Central), 28-6-57 (b); (A) Plastic goods (c); 31-5-65 (h).

3. Shri Satya Narayan Shraff carrying on business under the trade name 'Internation Commercial Corporation', 22/1 Armenian Street, 40 Strand Road Calcutta (a); (S) 109B(AT) (Central) (for) 1276A(AT) (Central)(b); 2-6-65 (h).

4. (S) Shri Sisir Kumar Laha carrying on business under the trade name Messrs. Calcutta Mercantile Co., for Messrs. Calcutta Mercantile Co., 161/1A Rash Behari Avenue, Calcutta (a); 366A(BH) (Central), 18-7-58 (b); 28-5-65 (h).

5. (S) Sm. Dipti Basu and Shri Asis Ganguly carrying on business under the trade name Messrs. E Engineering Corporation for Shri Arabinda Basu carrying on business under the trade name Messrs. E Engineering Corporation, 113/1 Rash Behari Avenue Calcutta (a); 725A(BH) (Central), 28-8-63 (b); 28-5-65 (h).

6. Dr. Paul Lohmann (India) Ltd., 3 Canning Street, Calcutta-16 (a); 883A(BH) (Central), 23-11- (b); Insert 'Caustic Potash after words Benzoic Acid' (28-5-65 (h).

7. Shri S. Martin carrying on business under t trade name Messrs. S. Martin & Co., (S)11 Middlet Row, Calcutta-16 for 7/1 Short Street, Calcutta-16 ((S) 914A(BH) (Central) for 808A(TL) (Central) (28-5-65 (h).

8. (S) Shri K. Roy (Proprietor) carrying on bu ness under the trade name Messrs. Annapurna Me Works, for Messrs. Annapurna Metal Works, 3 A Biswas Road, Calcutta-25 (A) Calcutta 1 (a); (S) 12 (BH) (Central) for 63A(BH) (Central) (b); (D) Bri cement, lime, soorkee, sal ballahs and bamboo (1-6-65 (h).

9. ShriBansilal Marothi, carrying on business und the trade name Messrs. Bansilal Surajmall, Khag Murshidabad (a); 80A(BR) (Central), 20-12-57 ((A) Linseed oil and cocoanut, (B) Spices (c); 25-5- (h)

10 (S) Sarbasree Mahalchand Mahata, Sankar Mahata, Radha Devi and Gopilal Mahata carry on business under the trade name Messrs. Sardarm Mahalchand for Messrs. Sardermal Mahalchand, Bis singha Road, Cooch Behar (a); 31A(CB) Central, 18-6 (b); 28-5-65 (h).

11. Shri Chiranjilall Kalani, proprietor, carry on business under the trade name Messrs. Chiranji Girdharilal, Marwaripatty, P. O. Alipurduar, Dist Jalpaiguri (a); 331A(CB) Central, 16-1-65 (b); (A) L seed oil (c); 28-5-65 (h).

12. (S) Shri Surajmal Lakhotia, Shri Hukumcha Lakhotia, Shri Mohanlall Lakhotia carrying on busin under the trade name Messrs. Hukumchand Lakh for Shri Surajmal Lakhotia, Shri Hukumchand L hotia and Shri Chouthmal Mantri carrying on busin under the trade name Messrs. Hukumchand Lakh Raj Rajendra Narayan Road, Cooch Behar (a); 69A(Central, 28-6-57 (b); 28-5-65 (h).

13. Sharbasri Mohanlal Shah & Prabhudas Ghet carrying on business under the trade name Mes Everest Trading Corporation, 55 Canning Str Calcutta (a); 1623A(CL) Central, 30-4-65 (b); (A) Pla sheets, watch glass (c); 22-5-65 (h).

14. Md. Sabir carrying on business under the tr name Messrs. Sabir & Sons, 51 Canning Street, Calcu (a); 172A(CL) Central, 1-7-57 (b); (A) Feeder, ripp brash, comb (c); 22-5-65 (h).

15. (S) Shri Om Prakash Somani and Shri Sriprak Somani carrying on business under the trade na Koh-i-noor, (for) Shri Om Prakash Somani carry

on business under the trade name Koh-i-Noor, 161/1 Harrison Road, Calcutta (a); 1271A(CL) Central, 7-1-61 (b); 24-5-65 (h).

16. (S) Kishanlal Agarwala & Nandalall Agarwala carrying on business under the trade name Kishanlall Nandalall, (for) Kishanlall Agarwalall & Nandalall Agarwalla carrying on business under the trade name Parshuram Radhamohan, 161/1 Harrison Road Calcutta (a); 53A(CL) Central, 6-8-57 (b); 24-5-65 (h).

17. (S) Messrs. Rashmikant Joyantilal Parekh, Ramesh Chandra Sankar Sura, Sudhir Gopal Das Sura & Rajani Kant M. Desai carrying on business under the trade name Parikh Electric Corporation (for) Messrs. Parikh Electric Corporation, 36 Ezra Street, Calcutta (a); 901A(CL) Central, 25-4-59 (b); 26-5-65 (h).

18. (S) Shri Jayantilal G. Bhandoli, Joyantilal G. Mehta carrying on business under the trade name Messrs. Javant Trading Co., (for) Messrs. Jayantilal G. Bhandali, Jayantilal G. Mehta & Kanaijalal M. Papat carrying on business under the trade name Messrs. Jayant Trading Co., 44/45 Ezra Street, Calcutta (a); 1272A(CL) Central, 20-10-62 (b); 27-5-65 (h).

19. Shri Tarapada Chatterjee, Prop. carrying on business under the trade name Messrs. T. P. Chatterjee & Co. 91 Netaji Subhas Road, Calcutta (a); 419A(CR) Central, 8-7-57 (b); (D) Hardware (c); 22-5-65 (h).

20. (S) Hakimuddin Quamri carrying on business under the trade name M. B. Trading Co. for Messrs. M B. Trading Co., 67B Netaji Subhas Road, Calcutta(a); 452A(CR) Central 5-7-57 (b); (D) Hardware, (A) Pipe and pipe-fittings, rubber made goods, leather goods, machinery and spare parts, weighing and measuring, instruments lifting tackles, nuts, bolts, wapers, rivets screws, balls, chain, bearings, blocks, pulley, handles, locks, wire and wire products, saws, spring, welding equipments, electrical goods, emery cloth, hammer, agricultural implements, vices (c); 24-5-65 (h).

21. Pravin Kumar Trivedi, Prop., carrying on business under the trade name Pravin Engineering Corporation (S) 71A Netaji Subhas Road, Calcutta for 21 Netaji Subhas Road, Calcutta (a); (S) 1852A(CR) Central for 147A(LR) Central (b); 24-5-65 (h).

22. (S) Messrs. A. T. Koomar (Hardware) Pt. Ltd. for Shri Ashutosh Coomar, Prop., carrying on business under the trade name Messrs. A. T. Koomar, 103 Netaji Subhas Road, Calcutta (a); 674A(CR) Central 15-7-57 (b); 22-5-65 (h).

23. Shri Rajmal Mardia Prop. carrying on busines under the trade name Messrs. Mardia Metal Co.(S) 40 Strand Road, (Room No. 78 to 80, ground floor), Calcutta for P-36, India Exchange Place, Calcutta (a) (S) 1854A(CR) Central for 770A(RB) Central (b); 24-5-65 (h).

24. (S) Messrs. Nenshibhai Bhaichand Shah, Harshad Shah, Chandulal Bhai Chand Shah, Dinesh Chandra Bhaichand Shah carrying on business under the trade name D. B. Shah & Bros. (for) Messrs. Nenshibhai Bhai Chand Shah, Chandulal Shah & Dinesh Chandra Bhai Chand Shah, Panuchand Bhaichand Shah carrying on business under the trade name D. B. Shah & Bros. 71A Netaji Subhas Road, Calcutta (a); 1465A(CR) Central, 18-12-61 (b); 25-5-65 (h).

25. Messrs. Krishna Debi Murarka, Purushothamdas Murarka & Shree Krishna Chandgothia, partners, carrying on business under the trade name Pioneer Engineers (S) 4 Synagogue Street, Calcutta (a); (for) 234/2 Upper Circular Road, Calcutta-4 (b); (S) 1855A (CR) Central (for) 780A(SH) Central, 25-5-65 (h).

26. Messrs. Kishorilal Kajaria, Pawan Kumar Kajaria & Makhanlal Kajaria carrying on business under the trade name Chamicolour Agency of 12, Bonfield Lane, Calcutta(a); 1109A(CR) Central, 7-10-58 (b); (A) Lead acelate (c); 27-5-65 (h).

27. Shri Laxminarayan Agarwala, Proprietor, carrying on business under the trade name of Hariram Laxminarayan, Kurseong (a); 398A(DJ) Central, 24-7-64(b); (A) Silicate of soda, bleaching powder, paints and varnishes (c); 25-5-65 (h);

28. Shri Provat Kumar Dutta, proprietor, carrying on business under the trade name Bengal Industrial Corporation, 3 Mangoe Lane, Calcutta (a); 249A(EL) Central, 18-7-57 (b); (D) D, strins, chemicals, minerals, pharmaceuticals oils, drugs and medicines, paper, hardware and iron scrap, (A) Lecithin oil, cotton soap stock liquid (cotton seed oil) (c); 29-5-65 (h)

29. Shri Raghunath Sitaram Salvi carrying on business under the trade name Salvi Brothers (S) 29/1A Bentinck Street, Calcutta for 4 Chandni Chowk, Calcutta (a); (S) 930A(EL) Central for 1452A(SL) Central (b); 1-6-65 (h).

30. Messrs. Rikhlal Agarwal, Hiralal Agarwal, Bhagwandas Agarwal, Phul Chand Agarwal, Ramgopal Agarwal, Satyanarayan Agarwal, Radha Shyam Agarwal and Ram Awatar Agarwal carrying on business under the trade name of Messrs. Bhagawandas Jhabarmall, 217 Panchanantala Road, Howrah (a); 9B(HW) (Central), 1-7-57 (b); (A) Cocoanut oil, castor oil, linseed oil (c); 28-5-65 (h).

31. (S) Srimati Subhadra Damani and Shri Gopidas Damani carrying on business under the trade name Iron Founders and Fabricators for Messrs. Babulal Saraf, Satyanarayan Saraf & Sree Kishan Saraf carrying on business under the trade name Iron Founders & Fabricators, 24 Belur Road, Liluah, Howrah (a); 407A (HW) (Central), 19-12-58 (b); 29-5-65 (h).

32. (S) Shri Bhanwarlal Parakh carrying on business under the trade name Messrs. S. B. Mineral Industries for Shri Bhanwarlal Parakh and Srimati Sushila Debi Banthia carrying on business under the trade name Messrs. S. B. Mineral Industries, 48 Goushala Road, Liluah, Howrah (a); 820A(HW) (Central), 28-8-63 (b); 29-5-65(h)

33. (S) Shri Deokishan Khaitan & Shri Gouri Sankar Khaitan carrying on business under the trade name Messrs. Swadeshi Cane Industries for Shri Gouri Sankar Khaitan carrying on business under the trade name Messrs. Swadeshi Cane Industries, 7 Fernt Salt Gola Lane, Howrah (a); 847A(HW) (Central), 30-12-63 (b); 31-5-65 (h).

34. Shri Manick Chand Baheti, Prop., carrying on business under the trade name Messrs. Prakash Trading Co., (S) 40/1 Shibtolla Street, Calcutta for 138 Canning Street, Calcutta (a); (S) 1194A(JK) Central, for 1744A(CR) Central (b); 28-5-65 (h).

35. (S) Shri Krishna Dhan Chandra (Prop.) carrying on business under the trade name Stores Trading Syndicate, for Messrs. Murari Mohan Chandra, Asha Roy, Krishnadhan Chandra, carrying on business under the trade name Stores Trading Syndicate, 20/1 Maharshi Debendra Road, Calcutta (a); 644A(JK) Central, 1-11-57 (b): 28-5-65 (h).

36. Messrs. Tolaram Jain and Murarilal Saraogi carrying on busines under the trade name of Calcutta Commercial Co., 4 Narayan Prosad Babu Lane, Caclutta (a); 870A(JK) Central, 18-6-60 (b); (A) Scrap alumina chager battery, (2) old battery (3) empty tins, (4) empty drums (c): 28-5-65 (h).

37. Messrs. Rohtas Kumar Gupta, Ram Chandra Agarwalla carrying on business under the trade name West Bengal Variety Stores, (S) 20 Maharshi Debendra Road, Calcutta, for 10 Canning Street, Calcutta (a): (S) 1196A(JK) Central (for) 1242A(LR) Central (b): 29-5-65 (h)

38. (S) Messrs. Madanlal Agarwala, Banarshilal Agarwala, partners, carrying on business under the trade name United Traders, for Shri Banarshilal Agarwala, (Prop.) carrying on business under the trade name Messrs. United Traders, 135 Cotton Street, Calcutta (a): 781A(JK) Central, 15-6-59 (b): 1-6-65 (h)

39. Messrs. Panchanan Shome, Jugal Kishore Sett, Jagannath Shome and Kripa Nath Shome carrying on business under the trade name Panchanan Shome, for Shri Panchanan Shome (Prop.) carrying on business under the trade name Messrs Panchanan Shome, 9 Maharshi Debendra Road, Calcutta (a): 485A(JK) Central, 29-7-57 (b); 1-6-65 (h)

40. (S) Messrs. Ram Chandra Sarda and Ghanshyamdas Sarda carrying on business under the trade name Sarda and Sons, for Shri Ram Chandra Sarda (Prop.) carrying on business under the trade name Messrs Sarda and Sons, 1 Dayhatta Street, Calcutta (a); 233A(JK) Central, 28-6-57 (b); 2-6-65 (h)

41. Messrs. Hanumanbux Lath, Om Prakash Tibrewal Shyam Sunder Tribrewal and Om prakash Lath carrying on business under the trade name of "Binod Mineral Industries", 9 Jognohan Mallick Lane, Calcutta-7 (a); 1051A(JK) Central, 16-9-63 (b): (1) Mosaic chips, (2) lime stone powder (c); 3-6-65 (h).

42. (S) Messrs. Ram Chandra Prasad Shaw, Tribhuban Prasad Shaw, carrying on business under the trade name Ram Chandra, Tribhuban Prasad, for Messrs. Ram Chandra Prosad Shaw, Tribhuban Prosad Shaw, Ramdas Ram Shaw, carrying on business under the trade name Ram Chandra Tribhuban Prosad, 20 Maharshi Debendra Road, Calcutta (a): 256A(JK) Central, 1-7-57 (b): 3-6-65 (h)

43. (S) Messrs. Monoharlal Agarwala, Probhudayal Agarwala, Raj Kumar Agarwala and Monoharlal Agarwala, father and natural guardian for and on behalf of the persons Gonesh Kumar Agarwala (Minor) and Sayjan Kumar Agarwala (Minor) carrying on business under the trade name of Joypur Marble Emporium, for Shri Manoharlal Agarwala (Prop.) carrying on business under the trade name Messrs. Joypore Marble Emporium, 380 Upper Chitpur Road, Calcuttta (a); 380A(JK) entral, 12-7-57 (b): 3-6-65 (h).

44. (S) Messrs. Jeetmall Banthia and Khatulall Maloo carrying on business under the trade name Giwanmall Palasmal for Messrs. Jeetmall Banthia, Motilall Bhutooria and Khetulall Maloo carrying on business under the trade name Giwanmall Palasmall, 4 Doyhatta Street, Calcuta (a); 658A(JK) Central, 27-11-57 (b); 3-6-65 (h).

45. Messrs. Laxmipat Dasani, Nirmal Kumar Dasani and Sm. Dhapudebi Dasani carrying on business under the trade name New India Enterprises, 36 Shibtola Street, Calcutta (a): 715A(JK) Central; 3-9-58 (b); (A) Electrical suitches, cadmium metal (c) 3-6-65 (h).

46. (S) Shri Prayagdas Mahato, (prop.) carrying on business under the trade name Messrs. Maynaguri Petroleum Agency for Badri Prasad Mahato, (prop.) carrying on business under the trade name Messrs Mainaguri Petroleum Agency, P. O. Mainaguri, district Jalpaiguri. (a); 565A(JP) Central, 18-7-64 (b): 27-5-65 (h)

47. (S) Shri Kundanmal Kakani, (Prop.) carrying on business under the trade name Messrs. Beni Gopal Kakani, Mongturam Compound, P. O. Siliguri, District Darjeeling For Beni Gopal Kakani, Mongturam Compound, P. O. Siliguri, District Darjeling (a); 558A(JP) Central, 3-3-64 (b): (A) Linseed oil (c): 29-5-65 (h)

48. Sarbasree Nathuram Agarwalla & Paliram Agarwalla, partners, carrying on business under the trade name Messrs. Hind Trade Corporation, Khalpara P. O. Siliguri, District Darjeeling (a); 455A(JP) Central 22-10-60 (b): (D) Hardware (c): 31-5-65 (h).

49. Shri Jayant Gadhia carrying on business under the trade name of Pankaj Agencies, 27/2C Strand Road Calcutta (a); 1574A(LR) Central, 13-8-64 (b); (A) Drills and screws (c): 21-5-65 (h)

50. Messrs Antoine Bentz Pr. Ltd., A/3 Gillander House, Calcutta (a): 110B(LR) Central, 11-6-59 (b). (A) Caustic soda, soda ash, potasium ferrocynide, potasium chloride, tenanium di-oxide, amino acid, methyl salicylate, permanganate of potash, lactic acid, balsan, tulu, tri sodium phosphate, dextrose, an inopylline, m. s. round, bars, rod, flats, squares, channels, joists, angles, rails, plates, black sheets, galvanised, plain and corrugated sheets, ridgins, g. i.pipe and fittings, metal wire and nails, screw, hinges, barbed wire, bolts, nuts, spades, shovels, wire rope, gate channel, bailing hoop, box strapping, fancing posts, tees, perforated plates, rivets, washers, office stationery, florescent tubes, electric fan, pump, bulb, lamp, heaters, cooker, motor, starter, transformer, meterials for electric installation and fittings, rock drilling machine, spare parts, and accessories (c); (D) Chemicals, hardware, iron and steel, electrical goods, stationery (c): 21-5-65 (h).

51. (S) Messrs. Gobind Ram Agarwal and Shree Niwas Agerwal carrying on business under the trade name Reliable Industrial Stores (For) Shri Gobind Ram Agarwal carrying on business under the trade name Reliable Industrial Stores, 159 Netaji Subhas Road, Calcutta (a): 1607A(LR) Central, 24-11-64 (b): 25-5-65 (h).

52. (S) Shri Prafulla Kumar Mukherjee carrying on business under the trade name Moharaj Supplying Agency (For) Shri Nikhilendu Chatterjee carrying

1 business under the trade name Moharaj Supplying gency, 16 India Exchange Place, Calcutta (a); 1599A R) Central, 31-10-64 (b); 25-5-65 (h).

53. Shri Pravin P. Mehta carrying on busines nder the trade name Norfolk Asea Traders, 28 rand Road, Calcutta (a); 1653A(LR) Central 29-3-65); (A) Steel balls (c); 26-5-65 (h).

54. (S) Shri Bridhraj Bhandari and Shri Balwantraj handari carrying on business under the trade name essrs. B. B. & Co., 12B Netaji Subhas Road, Calcutta for) Shri Bridhraj Bhandari and Shri Balwantraj handari carrying on business under the trade name essrs. B. B. & Co., 16A Amherst Street, Calcutta (a)) 1671A(LR) Central. (For) 1062A(MK) Central (b); 5-65 (h).

55. (S) Shri Yeshwant Chopra carrying on business nder the trade name of Chopra Machines Corporation, 2C, Strand Road, Calcutta (For) Shri Yeshwant opra carrying on business under the trade name opra Machineries Corporation, 27/2C Strand Road, lcutta (a); 1639A(LR) Central, 25-2-65 (b); 27-5-65(h).

56. (S) Srimati Swarnalata Ghose, Shri Nagendra ath Ghose, Shri Khagendra Nath Ghose Sm. Namita ose, carrying on business under the trade name emical Supplies (Bengal) Co., for Sm. Swarnalata ose, carrying on business under the trade name essrs. Chemical Supplies (Bengal) Co., 10C Gurudas tta Garden Lane, Calcutta (a); 91A(MK) Central -6-57 (b); 31-5-65 (h)

57. (S) Shri Shyamaram Jaiswal, Shri Jagdish osad Jaiswal and Shri Pannalal Jaiswal, Partners, rrying on business under the trade name Messrs. yama Ram Pannalal, for Shri Shyama Ram Shaw, oprietor, carrying on business under the trade name essrs. Shyama Ram Pannalal, 81 Madan Mohan rman Street, Calcutta (a); 1142A(MK) Central, -12-63 (b); 31-5-65 (h).

58. Shri Dwarkadas Puri, Proprietor, carrying on siness under the trade name Messrs. National Tile Colour Industries, 10/5 Vivekananda Road, Calcutta , 968A(MK) Central, 5-5-62 (b); (A) Glared Tiles (c); 5-65 (h).

59. (S) Shri Jagadish Prosad Agarwal & Sri Hariraj an, Agarwal, partners, carrying on business under e trade name Messrs. Bharat Rubber Toys, for essrs. Bharat Rubber Toys, 32 Beadon Row, Calcutta 6 (a); 695A(MK) Central, 16-7-59 (b); 2-6-65 (h).

60. Sarbasree Sreekishan Jhamar, Magniram Bajaj d Balkishore Jhamar, partners, carrying on business der the trade name Messrs. Bharmal Dwarikaprosad litola, English Bazar, Malda (a); 19A(ML) (Central), -57 (b); (A) Jeera (c); 31-5-65 (h).

61. Shri K. L. Dhandania (Karta, H. U. F.) rying on business under the trade name Messrs. meswarlal Dedraj, 180 Harrison Road, Calcutta (a); 3A(MR)(Central), 14-1-61 (b); (A) 1. Raw materials; Plant, machinery, spare parts and accessories; Consumable stores, e.g., furnace oil, lubricant and ansing chemicals. Provided that all goods for ich exemption from payment of sales tax is claimed intended for use in the actual process of manufacture the goods named below: (i) Aluminium alloy ingots ; 29-5-65 (h).

62. Messrs. Paliram Dhandhania, Gouri Devi, Santi Devi and Gita Devi carrying on business under the trade name East India Agencies P-2 Mitra Colony, Calcutta-34 (a); 503A(PG) (Central), 2-7-57 (b); (D) Cotton piece-goods, silken piece-goods, woolen and silken, (A) Bentonite, Coal powder (c); 30-4-65 (h);

63. (S) Messrs. Lalchand Jiwatram Lalvani, Daulat Jiwatram Lalvani, Narain Jethanand and Jiwatram Lalvani carrying on business under the trade name Lalvani Plastic Works (for) Shri Jivatram B. Lalvani, Proprietor, carrying on business under the trade name "Lalvani Plastic Works", (S) 24 Basanta Lal Saha Road, Calcutta-53 (for) 9 Nawab Abdur Rahman Street, Calcutta (a); (S) 900A(PG) (Central) (for) 928A (TL) (Central) (b); 30-4-65 (h).

64. Power Equipments (P) Ltd., Sodepur, Ghola, P. O. Sodepur, 24-Parganas (a); 783A(PG) (Central), 9-3-64 (b); (A) Raw materials intended for use in the manufacture of electrical components and accessories, mechanical components and accessories and insulating materials (d); 4-5-65 (h)

65. Shri Sunil Chandra Naha carrying on business under the trade name Barackpore Buildings Stores, (S) 19/2 Kali Bari Lane, Calcutta-32 (for) 1486, Nurcan Kanan, Rahara, Khardah, 24-Parganas (a); 721A(PG) (Central), 13-6-63 (b); 5-5-65 (h)

66. The Indian Pin Manufacturing Co. Ltd., 65 B. T. Road, Titagarh, 24-Parganas, (A)14 I-B Ezra Street (9th floor), Calcutta-1 (I) (a); (S) 79B(PG)(Central) (for) 748A(PG) (Central) (b); 21-5-65 (h).

67. Messrs. Everlite Insulating Industries Private Ltd., (S) 137 Biren Roy Road West, Calcutta-8 (for) 25 Swallow Lane, Calcutta (a); (S) 907A(PG) (Central) (for) 1329A(LR) (Central) (b); 25-5-65 (h).

68. (S) Messrs. R. T. C. Engineering Works Private Ltd. for Shri Ajit Kumar Roy, carrying on business under the trade name "R. T. C. Industries", P-12 Mission Row Extension, Calcutta (a); 1067A(RB) (Central), 18-5-63 (b); 28-5-65 (h).

69. (S) Shri Sunil Kumar Roy, proprietor, carrying on business under the trade name Messrs. S. Roy & Co., 156/1 Radhabazar Street, Calcutta, for Messrs. S. Roy & Co., 156/1 Radhabazar Street, Calcutta (a); 460A(RB) (Central), 27-7-57 (b); (D) Jwellery (c); 2-6-65 (h).

70. (S) Messrs. Chimanlal N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Desai, Surendra Kumar K. Desai and Pravin Ramanlal Parekh carrying on business under the trade name Bharat Pottery Traders for Messrs. Chimanlal N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Dasai, Surendra K. Desai and Ramanlal S. Parikh carrying on business under the trade name Bharat Pottery Traders, 7 Radhabazar Street, Calcutta (a); 66A(RB) (Central), 1-7-57 (b); 1-6-65 (h).

71. R. K. Shah and K. K. Shah, carrying on business under the trade name Cement Corporation, 13 Brabourne Road, Calcutta (a); 401A(RB) (Central), 16-7-57 (b); (A) Drink tablets (c); 2-6-65 (h).

72. Messrs. Jagadish Prosad Tibrewalla, Megraj Tibrewalla, Bhagawati Devi, Richpal Tibrewalla and Durgadutta Tibrewalla, carrying on business under the trade name National Traders Syndicate, 14/2 Old Chinabazar Street, Calcutta (a); 984A (RB) (Central), 30-4-62 (b); (A) 2nd hand cone winding machine (c); 2-6-65 (h).

73. Shri Maheswari Prosad Sinha, proprietor, carrying on business under the trade name M. P. Sinha & Co., 14/2 Old Chinabazar Street, Calcutta (a); 256A(RB) (Central), 1-7-57 (b); (D) Stationeries and office supply coquisites (c); 3-6-65 (h);

74. Shri Prithichand Agarwalla carrying on business under the trade name Omprakash Ramniwas, 74/6B Baghbazar Street, Calcutta-3 (a); 1198A(SH) (Central), 19-2-65 (b); (A) Hessian cloth (c); 28-5-65 (h).

75. Shri Balkrishna Surolia carrying on business under the trade name Calcutta Cement Co, 123 Arobindo Sarani, Calcutta-5 (A) 143/5 Maharshi Debendra Road, Calcutta (1), (D) 14 Hara Chandra Mallick Street, Calcutta (1) (a); 78B(SH) (Central), 18-3-65 (b); 29-5-65 (h).

76. (S) Messrs. Shyam Sundar Agarwalla & Omprakash Agarwalla carrying on business under the trade name Luxmi Narain Shyam Sundar for Messrs. Luxmi Narain Shyam Sundar, 65/1 Maharshi Debendra Road, Calcutta (a); 640A(SH) (Central), 18-8-59 (b); 31-5-65 (h).

77. (S) Srimati Sunity Bala Bakshi carrying on business under the trade name Hooghly Biscuit Co., for Shri Ramani Kanta Bakshi carrying on business under the trade name Hooghly Biscuit Co., 1/2 Canal West Road, Calcutta (a); 72A/SL (Central), 21-6-57 (b); 21-5-65 (h).

78. (S) Shri Maya Rani Sinha, carrying on business under the trade name Instruments and Equipments for Shri M. K. Singh carrying on business under the trade name Instruments and Equipments, 35 Chittaranjan Avenue, Calcutta (a); 277A/SL (Central), 15-7-57 (b); 21-5-65 (h).

79. A. V. Maiyappan, M. Balasubramaniam, G. Ranganathan, K. M. Lakshmonan, V.P.Venkatraman carrying on business under the trade name Messrs. OrwoFilms Eastern Unit of 5 Chowringhee Approach Road, Calcutta (a); 1666A/SL (Central), 17-11-64 (b); (A) X-ray accessories (c); 21-5-65 (h).

80. (S) Shri Samir Kumar Ray, proprietor, carrying on business under the trade name Messrs. Robsco Engineering Co. for Messrs. Robsco Engineering Co. of 10 Kapalitola Lane, Calcutta (a); 860A/SL (Central), 8-8-58 (b); 24-5-65 (h)

81. (S) A. Laha, H. Laha, B. C. Laha, carrying on business under the trade name Union Cycle Co. for Union Cycle Co., of 56 Bentinck Street, Calcutta (a); 195A/SL(Central), 1-7-57 (b); 24-5-65(h.)

82. Shri Narendra Chandra Ray Burman, Sukhendu Bikash Ray Burman carrying on business under the trade name Messrs. Diamond Sales Corporation of 49B Sashi Bhusan Dey Street, Calcutta (a); 1322A (SL) (Central), 22-5-62 (b); (A) Cycle tube (c); 25-5-65 (h).

83. Messrs. Bose & Chatterjee Coal Co. (P) Ltd., (S) 7 and 7A Woodgola Coal Depot, Sealdah, Calcutta for 26A Raja Dinendra Street, Calcutta (a); (S) 157B/SL (Central) for 94B(MK) (Central) (b); 26-5-65 (h).

84. Shri G. S. Thawani, Shri R. C. Thawani & Shri A. M. Thawani carrying on business under the trade name Messrs. Hindusthan Trading Corporation 70 Ganesh Chandra Avenue, Calcutta-13 (a); 459A/SL (Central), 28-7-57 (b); (A) Porcelain, brass & iron parts copper plate, galvanised wire, fibre, colouring paint machine oil, grease and lubricating oil for the purpose of manufacturing switch gear (d); 28-5-65 (h).

85. Messrs. Shalimar Wires & Industries Ltd., 2 Ganesh Chandra Avenue, Calcutta (a); 1571A/SL (Central) 17-4-64 (b); (A) Dies and tools, electrical goods for process and other machine and chemicals for purpose of manufacturing of goods for sale (d); 28-5-65 (h)

86. Sarbasree Kamakhya Pada Konar, Panchanan Konar, Dakhina Pada Konar carrying on business under the trade name Messrs. Tinkari Hazra, 31 Nirma Chandra Street, Calcutta (a); 1741A/SL(Central), 2-4-65 (b); (A) Asbestos cement products (c); 29-5-65 (h)

87. Sarbasree Sitaram Madan Mohan Sharma, Om Prakash Sudan, partners, carrying on business under the trade name Kanhya Lall Kishorilall (Calcutta), 5 Dharamtolla Street, Calcutta (a); 964A(TL) (Central), 22-2-65 (b); (A) Mustard, bottle chutney, break-fast food plate powder, coffee, tea, honey, cocoa, chocolate powder chewing gum, yeast, colour in bottles, essence in bottle toothpick, paper napkin, candle, china grass in packet fly flapper, curry powder, wapper in packet needles in packets toilet paper, glaxo, biscuits, mixed spice and white pepper (c); 21-5-65 (h).

88. Sarbasree Hiralal Roy, Asis Kumar Nag, Benoy Kumar Bose, partners, carrying on business under the trade name Oriental Refrigeration Corporation, 170 Indian Mirror Street, Calcutta (a); 889A(TL) (Central), 1-5-64 (b); (Add): Air conditioning and refrigeration machines spare parts, ratchet, wrenches, pinch off tools and gland key (c); 25-5-65 (h).

89. Shri Rehumal Harumal Jhurani, Shri Gulab Rehumal Jhurani, partners, carrying on business under the trade name G. R. Electrical Industries, 110 Ripon Street, Calcutta (a); 760A(TL) (Central), 4-7-62 (b). (D) Brass terminal (c); (A) Brass parts to be required as raw material in the process of manufacture of Neutral Terminal and porcelain connectors and screws made of brass (d); 25-5-65 (h).

90. Shri N. J. Thacker, Propritor, carrying on business under the trade name Messrs. Thacker & Co., 2 Wellesly Street, Calcutta (D) Branch office at 4 Bertram Street, Calcutta (a); (S) 992A(TL)(Central) (for) 38B(TL) (Central) (b); 31-5-65 (h).

91. (S) Shri Siti Kantha Guin, Shri Bimal Chandra Guin, Shri Chitta Ranjan Guin carrying on business under the trade name Messrs. Guin & Co.,(for) Shri Hemanga Chandra Guin and Siti Kantha Guin carrying on business under the trade name Messrs. Guin & Co., D 17-18 New Market, Calcutta (a); 133A (TL) (Central), 28-6-57 (b); 2-6-65 (h).

92. **Shri Pannalal Roy Chowdhury, proprietor, carrying on business under the trade name "Laboratory Stores, 3A Ripon Street, Calcutta (a); 944A(TL) (Central), 19-12-64 (b); (A) Micrometer and spherometer (c); 2-6-65 (h).**

Explanatory notes: Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended :

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No.186C.T.—10th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:

Notes. (a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate.

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale

(e) Goods for use in mining

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1 Ahmed Dadabhoy & Co. (India) (P) Ltd , 8A Amratola Lane, Calcutta (a); 12A(AT) (Central), 12-6-57 (b); Tobacco, betelnuts, garlic, ginger, onion, potatos, gunneybags, provision., sugar, spieces, tea (c); 28-5-65(h).

2. Messrs. Punjab Commercial Co. Ltd., 36 Ezra Street, Calcutta (a); 1286A(CL) (Central), 11-12-62 (b); Electrical goods, wood work fittings and brushes, bolts, nuts, revets, washers, screws, steel wire rope, crow bars, studs, pipes, and pipes fittings, clamps (c); 22-5-65 (h).

3. Messrs. Kalipada Chakraborty and Sambhu Nath Saha carrying on business under the trade name Kali Pada Chakraborty, 4 Digla Road, Dum Dum, Calcutta-28 (a); 469A(PG) (Central), 5-9-60 (b); Cement (c); 24-5-65 (h).

4. Shri Balai Ghose carrying on business under the trade name Balai Ghose, Baraset Rly. Siding, Noapara, Baraset, 24 Parganas (a); 754A(PG) (Central), 24-10-59 (b); Cement (c); 25-5-65 (h)

5. Shri Charubrata Mukherjee carrying on business under the trade name Messrs. C. Mookherjee & Co., 126A Dharmatalla Street, Calcutta (a); 1504A (SL) Central, 27-12-57 (b); Timber logs, beams, scantings of all species of Timber (d); 21-5-65 (h).

6. Shri Deb Kanta Ray carrying on business under the Trade name D. K. Roy & Co., 6-3 Madan Street, Calcutta (a); 697A(SL)(C) 28-10-57 (b); Drugs & Medicines (c); 28-5-65 (h).

7. Messrs. The Sneola Musical Products Co., 183 Dharmatalla Street, Calcutta (a); 567A(SL)(C), 10-8-57 (b); Raw materials (other declared goods) consumable stores in the manufacture of radios, amplifires, gramophone records, household electrical goods and musical instruments for sale (d); gramophones and adiograms and parts and motors radio, accessories and radio parts, refrigerators and accessories, musical instruments and house hold electrical goods (c); 28-5-65 (h).

8. Shri Jaspal Singh Chawla carrying on business under the trade name Jayees Trading Co., 56 Bentinck Street, Calcutta (a); 546A(SL)(C), 1-7-57 (b); Automobile rubber parts, industrial rubber products, raw rubber and painting materials, moulds and dies, presses, diesel engines, pumping sets and trolleys, pressure cooker and accessories, machine and tools for workshop (c); 3-6-65 (h).

9 Shri Brahm Nath Chandan, Proprietor, carrying on business under the trade name Messrs. Trade Links (International), 13 Gawal Toli Lane, Calcutta (a); 877A(TL) Central, 29-2-64 (b); 28-5-65 (h).

10. Partners : Dr. S. N. Kapur, Shri G. N. Kapur, Shri V. N. Kapur, Shri S L. Agarwalla, Shri M. P. Agarwalla and Shri N. D Agarwalla carrying on business under the trade name Messrs. Chemtech Corporation, 5 Marquis Street, Calcutta (a); 519A(TL) Central, 23-5-59 (b); Synthetic, resin, kaurit, casein, hardner, bottle cement, cascamite, steam boiler, chimney feed pumps, steam engine (c); 1-6-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 14] THURSDAY, AUGUST 5, 1965 [SAKHA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No 190 C.T --17th June 1965. In pursuance of the rovisions of section 9 of the Bengal Finance (Sales) ax) Act, 1941 (Bengal Act VI of 1941), the following ames and addresses of newly registered dealers together ith a description of the goods covered by their gistration certificates are published for general formation :—

otes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal

1. Sardar Pal Singh, proprietor, carrying on business nder the trade name Messrs. Akal Service Station, /B Harish Mukherjee Road, Calcutta-25 (a); L/1082A, 28-5-65 (b); Motor oil, lubricants, car polish nd Sulphuric acid (d)

2 Sarbashri Rabindra Nath Nandy and Dinandhu Nandy, partners, carrying on business under e trade name Messrs. Nandy Motor Stores, 83/1 ambhu Nath Pandit Street, Calcutta-20 (a); L/1083A, 1-6-65 (b); Lubricating oil and motor parts).

3 Shri Amitabha Datta Gupta, proprietor, carrying business under the trade name Messrs. Belvedere rvice Station, 34/1 Belvedere Road, Calcutta (a); AL/1084A, 3-6-65 (b); Motor spirit, motor oil, lubricants and motor parts and accessories (d).

4. Shri Omprokash Chandak and Sm. Nirmala Devi Chandak, partners, carrying on business under the trade name Messrs Calcutta Metal Company, Jain Kunj, Hide Road, Calcutta-43 (a); AL/1085A, 4-6-65 (b); I Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Steel furniture (c).

5. Shri Gyan Chand Prosad Roy, proprietor, carrying on business under the trade name Messrs. Gyanchand Prosad Roy, 55 Chetla Rly. Siding, Calcutta-27 (a); AL/1086A, 7-6-65 (b); Coal and coke (d).

6. Sarbasree Prosanta Ch. Das and Provas Ch. Das, partners, carrying on business under the trade name Messrs Pran Krishna Das & Sons, 107 Diamond Harbour Road, Calcutta (a); AL/1087A, 10-6-65 (b); Cocoanut oil groundnut oil, Linseed oil, Til oil (e); and ghee (d)

7 Shri Sudhir Kumar Sen proprietor, carrying on business under the trade name Messrs. Sudhir Kumar Sen 9/1 Ramanath Paul Road, Calcutta-23 (a); AL/1088A, 10-6-65 (b).

8. Messrs Janardan Prasad Baruwal and Bhim Prosad Baruwal carrying on business under the trade name Bhim Bhandar, Munshibazar, P.O. Asansol, District Burdwan (a); AS/2602A, 22-5-65 (b); Cereals pulses, gur, oil cakes, sago, sugarcandy, cocoanut oil, mustard oil, til oil, refine oil, groundnut oil, groundnut, ghee, vermilion, catechu, paddy seed, chillies, nigurseed, aniseed, tea, cardamon, cummin seed, corriander seed, fenugreek seed, fruitjuice, ajwan, cummin seed (black), candle, tofee, barley, soda, tejpata,

broomstick, colours, blades, waste paper, brush, tooth paste, phenol, jute twine, incense stick (d).

9. Sm. Prabhabati Banik, Sm. Karunamoyee Banik and Sm. Raj Kumari Banik carrying on business under the trade name Sansar, Nachan Road, P.O. Durgapur-4, Burdwan (a); AS/2603A, 24-5-65 (b); Brass and boll metal untensils, rubber tubes and cloth, lantern, bucket, glass wares, coir string, screws, nails, bolts, lamps, weights and scales, spade, pix-axes, shovel, belcha, doormat, wire nets, hessian cloth and bag, ventilators, handles, axes, rexin, cooker stove, g. i. sheets, enamel wares, sand and colour papers, locks, scissors curtain rod, and springs, petromax light and accessories, hose pipes, china clay wares, conch shell and bangles, electric heaters, water drums, coaltar, sutli, canvas bag, newar straps, paints and lime stone (d).

10. Messrs. Sushil Kumar Dudani and Shyam Sundar Agarwalla carrying on business under the trade name Jaysree Company, P.O. Barakar, District Burdwan (a); AS/2604A, 25-5-65 (b); Kerosene, lubricating oil, grease, empty drums and empty tins (d).

11. Shri Harkishan Vora, proprietor, carrying on business under the trade name Hitesh Trading Co., 72 Canning Street, 4th floor, Room No. 11, Calcutta (a); AT/4070A, 7-6-65 (b); Cork sheet, thermos cork, shuttle cocks, k. b. boquet, emery cloths, amrut sacchar, pearl trays, steam jointing, gasket and helite sheet (d).

12. Shri Barid Baran Sarkar, proprietor, carrying on business under the trade name B. Sarkar & Sons, P-4 New Howrah Birdge Approach Road, Calcutta (a); AT/4071A, 7-6-65 (b); Galvanised iron wire, black wire, hard bright wire, spring, steel wire, wire rope, galvanized bucket, steel wolb, snatch block and pully block, wire nails, flat babul gum, machine oil, galvanized iron sockets, bolts an nuts, taps and dies, spring washers, screw file, hoop iron, stay wire, gulvanized iron pipe, wrench, locks and keys, emery paper, rubber pipes and tubes, polythene pipes and tubes, barbed wire and wire-netting (d).

13. Messrs. Fed Company Private Ltd., 39 Armenian Street, Calcutta (a); AT/4072A, 8-6-65 (b); Dyes, chemicals, paints, detergents in powder and liquid form, pigment powder, emulsions and paste, binders, fixers and adhesives (d).

14. Sarvashri Parimal Kanti Sarkar and Subimal Kanti Sarkar, partners, carrying on business under the trade name Sarkar Brothers, 71 Canning Street, Calcutta (Room No. B-3) (a); AT/4073A, 9-6-65 (b); Combs, basket, Soap case, powder case, hair pin, and Tongue cleaner (d).

15. Messrs. Narinder Kumar Puri, Mrs. Monorama Tandon and K. S. Mathra Dass carrying on business under the trade name J. M. T. M. Sales Corporation, 22 Nasiruddin Road, Calcutta-17 (a); BH/3811A, 4-6-65 (b); Lathe chucks, drill chucks, drilling stone bits, drilling coal bits, coal picks, welding generators, pumping sets, industrial Engines, electric motors, electric starters (d).

16. Sarbashri Banshi Shaw and Sankarlal Sh carrying on business under the trade name Mess Hanuman Metal and Iron Works, 58 Bandel Ro Calcutta-19 (a); BH/3812A, 4-6-65 (b); Brass scra brass cuttings and copper scraps (d).

17. Shri Jamuna Dass Behety carrying on busin under the trade name Messrs. Suppliers Syndica 42 Chowringhee Road, Calcutta-16 (a); BH/3813 4-6-65 (b); Aircraft parts and accessories and air tools (d).

18. Messrs. Anjali Datta, Mrinal Kanti Datta a Shandhya Bhusan Mazumdar carrying on busin under the trade name B. D. Rubbers, 246A/24 Tiljola Road, Calcutta-46 (a); BH/3814A, 7-6-65 (1) Raw materials, (2) Plant machinery spare parts a accessories, (3) Consumable stores, e.g., Coal and f oil. Provided that all the goods for which exempti from payment of sales tax is claimed are intended f use in the actual process of manufacture of the goo name below: Rubber belts, moulded rubber good rubber pipe and tube (c); Moulded rubber goods a rubber belts (d)

19. Shri Shankar Prasad Garai, proprietor, carryi on business under the trade name Messrs. Shank Prasad Garai, P.O. Onda, Bankura (a); BK/625 29-5-65 (b); Corriander seed, chillies, cummin see poppy seed, cocoanut oil, soda, ajwan (d).

20. Sarbasree Gopeswar Choudhury, Balai Chand Choudhury, Kanai Lal Choudhury, Durga Sankar Ro Anil Kumar Choudhury and Sukumar Choudhur partners, carrying on business under the trade nam Messrs. Vivekananda Mistanna Bhandar, B. C. Roa Burdwan (a); BN/1480A, 9-6-65 (b); (1) Raw materia (2) Plant, machinery, spare parts and accessorie (3) Consumable stores. Provided that all goods f which exemption from payment of sales tax is claime are intended for use in the actual process of manufactu of the goods named below ; (i) Sweets and nontas (c

21. Sarbasree Uma Sankar Dolui, Shyamalend Dolui and Gita Sankar Dolui, partners, carrying o business under the trade name Mrssrs. Dolui Bros Ghuskara, Burdwan (a); BN/1481A, 10-6-65 (b) Coconut oil, groundnut oil, dhania, jeera, mou poppy seed, ajwan, chillies, soda, ropes (d).

22. Sharbasri Pravin Chandra Anerkat and Chandr vadan Chandulal Buvaria carrying on business und the trade name Messrs. Prakash Traders, 8 Parse Church Street, Calcutta (a); CL/3882A, 31-5-65 (b Electrical goods and insulating materials (d).

23. Shri Kanahaiyalal Karnani carrying on busine under the trade name Messrs. Nirmal Brothers, 13 Lower Chitpur Road, Calcutta (a); CL/3883A, 1-6-6 (b); (1) Raw materials. Provided that all goods fo which exemption from payment of sales tax is claime are intended for use in the actual process of manufactu in West Bengal for sale of the goods named below Laminated bags (c); Polythene container, Polythen and paper scrap, hessian and gunnies, iron ste scrap (d).

24. Shri Mandalal Devchand, proprietor, carryin on business under the trade name Paresh Kumar an Brothers, P-11 New Howrah Bridge Approach Road

Calcutta, 4th floor, Room No. 3 (a); CR/3589A, 1-6-65 (b); Ball bearing, aluminium wire, m. s. flats and strips. roller chain, convecros, m. s. electrodes, pipes, stainless steel scrap, aluminium scraps and sheets (d).

25. Sm. Maya Sen and Shri Delip Kumar Sen, carrying on business under the trade name Stock-Deal, 40 Strand Road, Room No. 46, Calcutta (a); CR/3590A, 1-6-65 (b); Steel files, hacksaw blades. vices, emery paper and cloth, sand paper plane iron and belt lacing (d).

26. Messrs. Mandalal Sharma, Shantilal Chopra and Kamal Singh Chopra carrying on business under the trade name Calcutta Hardware and Tools Co., 133 Canning Street, Calcutta (a); CR/3591A, 2-6-65 (a); Expanded metal wire, wire net, autagnel bar, panel pin, sura khi karahi, g p. sheet, ridging, bolt and nut (d).

27. Shri Provash Kumar De Sarkar, proprietor, carrying on business under the trade name Cosmopolitan Bureau, 32E Jackson Lane, Calcutta (a). CR/3592A, 5-6-65 (b); Metal polish, torch light, french chalk, chamois leather, clock, table glass and napthalene (d).

28 Shri Shyama Pada Mukherjee carrying on business under the trade name Messrs. Arkay Supply Syndicate, 24 Khetra Mitra Lane, Salkia, Howrah G T Road, P.O. Neamatpur, District Burdwan (a); HW 225B, 4-6-65 (b); Pipes, pipe fittings, non-ferrous metal, steel, welding goods, machine tools, belting components, cane and cane baskets, automobile parts, ropes, wire and wire nettings, bolts, nuts, rivets, screws, nails, insultaion boards, electrical pump, emery cloth, sand papers electrical goods, sanitary goods and glasses (d)

29. Shri Kashi Nath Kodali carrying on business under the trade name Messrs. Marks Man Metal Manufactory, 29/1 Halderpara Lane, Howrah (a); HW 3020A, 5-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below forsale: (*i*) Hose cage, railway signalling-vacuum and wagon components (c).

30. Shri Vasudev Trivadi carrying on business under the trade name Messrs. Vasco Engineering Works, 857 Belilious Road, Howrah (a); HW/3021A, 9-6-65 (b); 1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Cutting oil and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (*i*) Machinery parts, bolts, nuts, rivets and washer (c).

31. Messrs. B. B. Paul, S. N. Paul and Sm. Sandhya Rani Paul carrying on business under the trade name Radio Corner (Bally), 65 C. T. Road, Bally, Howrah (a); HW/3022A, 10-6-65 (b); Radios, radio parts, electric Fans and other appliacnes (d).

32. Shri Pravin Kumar V. Thaker carrying on business under the trade name Messrs. Paradise Plastic, 2/1 Gupta Lane, Calcuta (a); MK/3932, 4-6-65 (b); (1) Raw materials, plastic powder, plastic sheets, plastic solution. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of plastic goods for sale (c).

33. Shri Sufal Chandra Giri carrying on business under the trade name Messrs. Janapriya Mistanna Pratisthan, P-14 Grey Street Extension, Calcutta-4 (a); MK 3933A, 8-6-65 (b); (1) Raw materials—Channa, sugar, milk, wheat. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats for sale (c).

34. Shri Pyarelal Genodia carrying on business under the trade name Messrs. P. L. Ginodia & Co., 181 A Chittaranjan Avenue, Calcutta (a): MK 3934A, 9-6-65 (b): Dies (d).

35. Sm. Sulochan Devi Saraf, proprietress, carrying on business under the trade name Messrs. Sree Krishna Enterprise, 113A Monohardas Street (1st floor), Calcutta (a); MR/2795A, 8-6-65 (b); Cast iron scrap, m.s. crap, pig iron and copper wire (d).

36. Messrs. Kishore Chand Khurana and Ambika Prosad Chowdhury carrying on business under the trade name Vijay Laxmi Cottage Industries, 22 Burroshibtolla Main Road, Calcutta 38 (a); PG/3219A, 31-5-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Sand moulding chemicals, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Non-ferrous metal castings (c).

37. Shri Ranadhir Guchait carrying on business under the trade name Archana (Quality Sweets), 14B Gariahat Road South, Calcutta-31 (a); PG/3220A, 31-5-65 (b); (1) Raw materials, (2) Consumabe stores, e.g., Coal and fuel wood. Provided that all goods or which exemption from payment of sales taxi is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Sweetmeats, curd and salted cooked food (c).

38. Messrs. Zainuddin Mohamedali Lokhandwala, Saifuddin Faizullabhai Pavthiwala and Mohsinbhai Mohamedali Kayamkhani carrying on business under the trade name Project Engineering Corporation, 37 Canning Street, Calcutta (a); RB/1554A, 4-6-65 (b); Lifting tackles, gauge glass, tools for carpenter and blacksmiths measuring tools, cutting tools, garage and workshop tools, electric tools, welding materials, pipes and pipe fittings, buckets, oil cans, mugs, bolts and nuts, screws, rivets beltings, asbestos gloves and packings (d).

39. Messrs. Reyrolle Burn Ltd. carrying on business under the trade name Reyrolle Burn Ltd., 12 Mission Row, Calcutta, 99 Dr. Abani Dutta Road, Howrah (a); RB/118B, 4-6-65 (b); Raw materials, plant and machineries, Consumable stores, e.g., Chemicals, lubricants and fuels, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named elow: Surtch gear and switch gear components (c).

40. Messrs. A. G. Mineral Private Ltd., 31 B. K. Paul, Calcutta-5 (a): SH/3654A, 4-6-65 (b); (1) Raw

material, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Barytes powder, China clay powder, chalk, red ochre, yellow ochre, soap stone powder (c).

41. Shri Ghasiram Agarwalla, carrying on business under the trade name Farex Pen Industries, 23 Prasanna Kumar Tagore Street, Calcutta-6 (a); SH/3655A, 5-6-65 (b); (1) Raw material, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pen (c).

42. Shri Kripa Shankar Pandey, carrying on business under the trade name Borne & Company, 144 Ahiritola Street, Calcutta-5 (a), SH/3656A, 7-6-65 (b); Machine lubricating oil (d)

43. Shri Ranjit Kumar Ghosh, carrying on business under the trade name Satyanarayan Mistanna Bhander, 181/4 Acharyya Prafulla Chandra Road, Calcutta-4 (a); SH/3657A, 7-6-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeat (c)

44. Messrs. Pampati Sett, Jiban Krishna Sett and Ajit Kumar Paul, carrying on business under the trade name Pasupati Sett, 67/44 Strand Road, Cal-Calcutta-6 (a); SH/3658A, 10-6-65 (b), Groundnut oil, cocoanut oil, mustard oil (d)

45. Shri Amilal D. Shah, carrying on business under the trade name Modern Pen and Plastic Industries, 10 Sovabazar Street Calcutta-5 (a); SH/3659A, 10-6-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic Pen (c).

46. Messrs. Sushil Kumar Lahiri and Sishir Kumar Lahiri, partners, carrying on business under the trade name Alpha Trading Company, 7 M. C. Lahiri Street, Serampore, Hooghly (a); SP/1737A, 4-6-65 (b); (1) Raw materials, (2) Plant, machinery spare parts, and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manuacture of the goods named below: snap head rivet (c).

47. Shree Bimal Kumar Addy, proprietor, carrying on business under the trade name Ava Trading Company, Seal's Lane, Chinsurah, district Hooghly (a); SP/1738A, 7-6-65 (b); Lubricating oil grease, industrial oil (d)

48. Sarbasri Rampada Chatterjee, Karuna Kumar Chatterjee, Amiya Kumar Chatterjee, partners, carrying on business under the trade name Delta Rubber Works, 16/1 Beliaghata Main Road, Calcutta-10 (a); TL/2948A, 7-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g., Grease, Spindle oil, Solvent oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Auto Rubber parts, Industrial Rubber parts (c).

49. Shri Than Chung Wah, proprietor, carrying on business under the trade name Eros Restaurant, 3 Corporation Place, Calcutta (a); TL/2949A, 9-6-65 (b); (1) Raw materials, (2) Utensils for cooking purposes, (3) Consumable stores, e.g., Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Cooked food, Tea and Coffee (c); Soft drink (d)

50. Sarbasri Prithviraj Dey, Vasdev Singh, partners carrying on business under the trade name New Print 83A Elliot Road, Calcutta (a); TL/2950A, 10-6-65 (b) (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Playing Cards (c).

S. K BOSE, Commissioner

No. 191 C.T. - 17th June 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes. -(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment

1. Messrs. Simon Carves Ltd., 4 Transport Depot Road, Calcutta (a); AL/890A, 14-1-55 (b); (A) Sodium silicate Lead coils and Jointing Sheet (d); 28-5-65 (e).

2. Shri Tara Devi Singhania Makhanlal Jalan and Shri Mohanlall Singhania, carrying on business under the trade name Messrs. Industrial Equipment (Mfg) Corporation, 10B Nandan Road, Calcutta-15 (a), AL/955A, 31-5-63 (b); (A) Copper and brass rods, Ingot and scrap (d); 1-6-65 (e)

3. Shri Joseph Sebastian, carrying on business under the trade name Messrs Sobson Traders, 48 Diamond Harbour Road, Calcutta-27 (a); AL/1077A, 28-4-65 (b); (A) Flex Tube Steam and Hydraulic Engine Packings, Asbestos Products and Abrasives and Hairlock and rubberised coir (d); 2-6-65 (e)

4. Messrs. Johnson & Phillips Limited, Plot No. 606, Block O, New Alipore, Calcutta (A) 6/2 Palm Avenue.

alcutta-19 (a); (S) AL/89B (for) AL/1003A, (b); .6-65 (e).

5. (S) Banamali Dey, Raghu Nath Dey, Gopal handra Dey, Surendra Nath Dey and Annapurna ey, natural gurdian of minor son Shri Shyam Sundar ey, carrying on business under the trade name essrs. Netai Chandra Dey, Surendra Nath Dey (for) etai Chandra Dey, Surendra Nath Dey and Sm nnapurna Dey, 17/13 Orphangunge Market, Kidderore, Calcutta (a); AL/149A, 13-8-59 (b); 3-6-65 (e).

6. Jonab Saifudding Haiderally, Jonab Fakhruddin aideraly and Jonab Hatim Haideraly, carrying on siness under the trade name S. F. Hatim Brothers, Canning Street, Calcutta (a); AT/4016A, 12-1-65); (A) Safety Razor Blades (d); 5-6-65 (e)

7 (S) Jonab Saifuddin M. Kankarwala, Mr. Abedin puram Attawalla, partners, carrying on business der the trade name Paramount Tools Corporation r) Jonab Saifuddin M. Kankarwala, carrying on siness under the trade name Paramount Tools rporation, 65 Canning Street, Calcutta (a); AT 4015A -1-65 (b); 5-6-65 (e).

8 (S) Messrs. Ratanchand Chapra, Chhaganmal apra, Amarchand Chapra and Surendra Kumar apra carrying on business under the trade name tanchand Chhaganmal (for) Messrs. Ratanchand apra Chagganmal Chapra, Amarchand Chapra, rendra Kumar Chapra and Sm. Parbati Devi, carrying business under the trade name Ratanchand Chhagan-l 47 Pandit Parsattam Roy Street, Caclutta (a); 2928A, 26-7-52 (b); 5-6-65 (e).

9 Messrs. Sitaram Kayon and Inderchand Kayon, rying on business under the trade name Indarchand aram, 18 Amratala Street Calcutta (a); AT/2808A, 1-51 (b); (A) Copper Wire (d); 7-6-65 (e)

10 Shri Sontosh Kumar Datta, carrying on business ler the trade name Messrs. Stores Supply Syndicate, Andulraj Road, Calcutta (a); BH 3249A, 13-12-60 (A) Jhama and Soorkey (d); 4-6-65 (e)

11. (S) Shri Nagina Ram Sharma, carrying on iness under the trade name Messrs. Indian Sweet) Messrs. Naraindas Arora and Nagina Ram rma carrying on business under the trade name srs Indian Sweet, 208-8 Rash Behari Avenue, utta (a); BH/3326A 26-10-61 (b), 4-6-65 (e)

12 Messrs. Indian National Diesel Engine Co Ltd., 6 Little Russell Street, 7th floor, Caclutta-16 (for) Lower Circular Road, Calcutta-17 (a); BH 3575A, 3-56 (b); 7-6-65 (e).

13. Shri Rajendra Kumar Motra, carrying on iness under the trade name Messrs. Bharat Elecal Corporation, 3F Nandy Street, Calcutta-29 (a); /3507A, 4-7-63 (b); (A) Insert steam pipe after the ds conduit pipes and iron clad switches (e); 7-6-65

14. (S) Shri Sudhir Chandra Das, carrying on iness under the trade name Messrs. Supriya Mistanna ndar, (for) Shri Priya Nath Das, carrying on busi- under the trade name Messrs. Supriya Mistanna ndar, 43 Ekdalia Road, Calcutta (a); BH/2055A, 3-51 (b); 8-6-65 (e).

15 Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta-20, Calcutta 3 (a); BH/231B, 3-3-55 (b); (A) Coffee seed and powder, ghee, jelly, jam, orange squash, syrup, lime juice, brylcream, barley, oats, honey, coca, cheese, shoe cream, tea set, hair brush, scent, pen ink, pencil, khata (exercise book), lipstick, towel, oil cloth, spare parts and accessories to telecommunication equipment (d); 9-6-65 (e).

16. (S) Shri Jagannath Agarwalla and Smt. Lakshmi Devi Agarwalla, carrying on business under the trade name Messrs. Agarwalla Service Station (for) Messrs. Agarwalla Service Station (Proprietor) Amar Nath Agarwalla, 177E Shyama Prosad Mukherjee Road, Calcutta (a); BH/3103A, 24-9-59 (b); 10-6-65 (e).

17. Balabux Kanhaiyalal, Nutangonj, Bankura (a); BK/15B 15-4-58 (b); (D) Grocery, spices (d); 28-5-65 (e)

18. Shri Pabitra Kumar Agasti, carrying on business under the trade name Messrs Getanjali, Kandi, Murshidabad (a); BR 638A, 4-12-59 (b); (A) Cocoanut oil, soda ash and sodi-bi-arb (d), 28-5-65 (e)

19 Messrs. Kashiram Rathi and Madanlall Rathi, carrying on business under the trade name Kashiram Madanlall, P.O. Birpara, Jalpaiguri (a); CB/706A, 21-9-49 (b); (A) Linseed oil and groundnut oil (d); 5-6-65 (e)

20 (S) Sitaram Sawhney, Krishnalal Sawhney and Siriram Sawhney, carrying on business the under trade name Bharat Tea Co., (for) Messrs. Bharat Tea Co 18 Ezra Street, Calcutta (a); CL 986A, 22-4-63 (b); 28-5-65 (e)

21 (S) Shri N. D. Saha, K. N. Shah, P. N. Shah, Mrs. P. J. Shah and Mrs. C. Shah, carrying on business under the trade name Messrs. Calcutta Essence Supply Co., 41 Ezra Street, Calcutta (for) 44,45 Ezra Street Calcutta (a) CL/2158A, 4-4-51 (b), 28-5-65 (e)

22 Messrs Jaggilal Kamalapa Udyog Ltd. 11 Rabindra Sarani Calcutta (a); CL/3836A, 26-2-65 (b), (A) Twills, carpet backing cloth, D W Tarpaulin cloth and bags, D W Twill Sacking (d); 29-5-65 (e).

23 Shri Basudeo Shraff, carrying on business under the trade name Shroff Iron & Steel Co., 161 1 Harison Road Calcutta (a); CL/3519A, 5-4-63 (b); (A) Angles, joist, steel plates, B P Sheets C R Sheets (d); 2-6-65 (e).

24 Shri Nurul Hasan, carrying on business under the trade name Globe Soap Factory, 48 Lower Chitpur Road, Calcutta (a); CL/3800A, 9-12-64 (b); (A) (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Washing soap (e); 3-6-65 (e)

25. Shri Promatha Nath Daw Shri Panchanan Daw, Shri Manilal Daw and Shri Debprosad Daw, Partners, carrying on business under the trade name Daw & Brothers, 14 Raja Woodmount Street, Calcutta (a); CR 43A, 25-9-41 (b); (A) Enamelled Chamber pot with lid (d); 28-5-65 (e).

26. (S) Sarbasree Champaklal Harikeshandas Bhansali, Vejoy Kumar Vanemali Hemani, Vijoylal H. Bhansali carrying on business under the trade name Messrs. Champaklal H. Vansali, P-5 Canning Street, Calcutta (for) Sarbasree Champaklal Harikeshandas Bhansali, Vijoy Kumar Vanesmali Hemani, Vijoylal H. Bhansali and Babulal Ratilal Seth, carrying on business under the trade name Champaklal H. Bhansali P-5 Canning Street Calcutta (a); CR 2613A. 1-6-56 (b); 28-5-65 (e)

27 Messrs. Ramkishan Bagri, Biswanath Sharma, Chandra Kumar Kasera and Sm. Chandra Devi Daga, carrying on business under the trade name Messrs. Industrial Steels Corporation, 40 Strand Road, Calcutta (a); CR 3565A 24-4-65 (b), (A) Welding Rods, Copper wire, Lead Ingots, Brass Rods, Zinc Ingots, G. M. Rods (d); 29-5-65 (e)

28. (S) Sarbasree Pravin Chandra Keshablal Sheth Kantilal Keshablal Sheth, Ramesh Chandra Keshablal Sheth, Harrshadrai Keshablal Sheth and Haresh Kumar Anup Chand Sheth, partners carrying on business under the name Messrs West Bengal Lock Manufacturing Company (for) Sarbasree Pravin Chandra Keshablal and Anantrai Sheth, partners, carrying on business under the trade name Messrs West Bengal Lock Manufacturing Comany (S) 85 Netaji Subhas Road Calcutta (for) 103 Netaji Subhas Road, Calcutta 1 (a) (S) CR 3587A(for) CR 231B (b) 29-5-65 (e)

29. Sarbasree Bishanswrup Shrinarayan Agarwal Surajnarayan Shrinarayan Agarwal, Chandratan Shrinarayan Agarwal and Sushilkumar Shrinarayan Agarwal carrying on business under the trade name Ramchandra Shrinarayan, 1 Bonfield Lane, Calcutta (a); CR 3247A 20-6-62 (b); (A) Aluminium ingot (d). 29-5-65 (e)

30. P. K. Bhansali, proprietor carrying on business under the trade name Messrs K P. Bhansali & Co (S) 33 Canning Street, Calcutta (for) 23 Hariram Goenka Street, Calcutta (D) Calcutta 1 (a) (S) CR 3588A. (for) JK 240B (b), 1-6-65 (e)

31. Messrs Dhanath Agarwal and Premchand Agarwal, carrying on business under the trade name Industrial Steel & Hardware Stores, 85 Netaji Subhas Road, Calcutta (a); CR 3441A. 4-3-64 (b); (A) Iron and Steel, Electrical Goods, Starters, Machine Tools and Parts, Electric Fan, White Felt, Painting Brushes, G. I. M. S. and Copper Wires, Grinding Wheels, Emerav Cloth and Powder Reduction Gears and Pinions, Carbon Brushes (d); 1-6-65 (e)

32. Messrs. Laxmi Kant Kalyani Prabhudas Mehta and Vasant Kumar Doshi, carrying on business under the trade name Prabhat Hardware Supply Agency, 52 Netaji Subhas Road, Calcutta (a); CR 3503A. 6-10-64 (b); (A) Pipe fittings, Bearings, Hoop Iron, Wires (d); 5-6-65 (e).

33. (S) Shri Bhanji Omershi, Shri Anupchand Mangalji Gandhi and Shri Prem Chand Gulachand Shah, carrying on business under the trade name Overseas Industrial Accessories, (for) Messrs. Kantilal Jamunadas Shah and Gulam Abbas Najarally Tajoni, carrying on business under the trade name Overseas Industrial Accessories, 38 Netaji Subhas Road, Calcutta (a); CR 2765A. 27-8-57 (b); 5-6-65 (e).

34. Messrs. Mohan lal Khandalwal, Ompraka Khandalwal, Sm. Chandra Kanta Khandalwal a Chandra Prabha Khandalwal, partners, carrying business under the trade name Mohanlal Ompraka 13 Portuguese Church Street, Calcutta (a); (A) 14 Am tolla Street, Calcutta (a); (S) CR/245B (for) CR/3188 (b); 8-6-65 (e).

35 (S) Abdul Hussain Gulamali, proprietor, carry on business under the trade name Messrs. Gulam Abdul Hussain & Co. (for) Gulamali Abdul Huss & Co., 81 Netaji Subhas Road, Calcutta (a); CR 66 26-9-41 (b); (A) Tim Ingots, Cadmium, Basetul Flex inner and outer Core Cosing, Thin Crall Bearin Spare parts for fordson tractor (d); 9-6-65 (e).

36 (S) Shri Ashutosh Ganguli and Chhotubl Lallubhai Desai, carrying on business under the tra name Messrs. Calcutta Steel & Wire Agency (f Messrs Calcutta Steel & Wire Agency (a); 10 Clive Ro Calcutta (a); (S) CR/937A (for) CS III/937A 8-6-65 (e)

37. Shri Sisir Ranjan Sen Gupta and Promo Ranjan Chatterjee, carrying on business under t trade name Ranjan Mica Industries, 5 & 6 Hare Str Calcutta (a); EL/3147A. 19-6-56 (b); (A) Mica fil mica book forms, micanite sheets, micanite tape 4-6-65 (e)

38 Messrs J Halley & Co Pvt Ltd., 3 Mang Lane, Calcutta (a), EL 1547A. 14-2-48 (b); (D) Toi and perfumes, tin provisions, sweets, lamps, switch switch gears and conduit pipes holders, wire cab musical instruments (A) Hair oils, snow and cre and hair lotion, tinned meat, tinned sausages, tinn fish, butter, cheese ghee, mustard powder, curry powd cornflour custard powder, tinned vegetables, frui fruit and vegetable juices, jam, jely, crystals, squash syrups, rolled oats, cornflakes, pearl and powder barl toffies, pepparment, lacto ban, ban sugar cand chewing gum, bubble gun (d); 9-6-65 (e).

39 (S) Manik Lall Karar and Dilip Kumar Kar carrying on business under the trade name Mess Ranjit Engineering Works (for) Manik Lall Kar Proprietor, carrying on business under the trade na Messrs. Ranjit Engineering Works, 177 Netaji Subh Road, Howrah (a); HW/2098A, 7-3-1960 (b); 4-6 (e).

40. Shri Gobardhan Polley, carrying on busin under the trade name Messrs. Sree Durga Aluminiu Works, P-65 Benaras Road, Belgachia, Howrah HW/1789A. 22-5-57 (b); (A) *Insert* : Sodium Alumin after the words Aluminium bars (i.e. ingots) 4-6-65 (e).

41. (S) Messrs. Natabar Oil Mill Private Ltd. Messrs. Madan Mohan Paul, Mrinal Knti Paul, Chand Kumar Paul, Sadananda Paul, Bejoy Krishna Pa Samir Kumar Paul, Narendra Nath Paul, Abh Charan Paul, Butta Krishna Paul, Dhrubanath Pa Indrajit Paul, Ganesh Chandra Paul, Nayan Krish Paul, Amal Kumar Paul and Shri Amarendra Na Paul, carrying on business under the trade na Natabar Oil Mills, 16/1 Natabar Paul Road, How a); HW 1242A. 21-2-51 (b); 5-6-65 (e).

42. Shri Nandlal A. Thakkar, carying on business under the trade name Messrs. New India Metal Industries, 139 Benaras Road, Salkia Howrah (a) HW/2969A, 6-4-64 (b); (A) *Insert* Brass wares and Stainless Steel wares after the words Aluminium Sheets and Circles (c); 9-6-65 (e).

43. Shri Gopy Nath Sharma (proprietor) carrying on business under the trade name Messrs. Elect: Products, 25 Burtalla Street, Calcutta-7 (a); JK/2772A 9-10-56 (b); (A) Insulating materials, Electrical fittings (d); 7-6-65 (e).

44. (S) Shri Sitaram Gupta (proprietor), carrying on business under the trade name Mesrs. Sitaram Dudhwalla (for) Sri Sitaram Gupta (proprietor) carrying on business under the trade name Messrs. Sitaram Street, Calcutta-7 (a); JK/281B. 1-12-49 (b); 7-6-65 (e).

45. Messrs. Ram Chandra Goswami and Ram Villas Goswami, carrying on business under the trade name Tamania Traders, 4 Jag Mohan Mallick Lane, Calcutta-7 (a); JK/3378A, 29-12-64 (b); (A) Chain, Cycle parts, Lighting arrester, Ball Bearing and Fire-clay (d); 8-6-65 (e).

46. (S) Shri Maliram Agarwal, (proprietor) carrying on business under the trade name Indian Textiles, (for) Shri Ramratan Agarwal carrying on business under the trade name Indian Textiles, 32/33 Sir Hariram Goenka Street, Calcutta (a); JK/3452A, 8-11-57 (b). 9-6-65 (e).

47. Messrs. Bhuramull Nagalia, Dalchand Nagalia and Om Prokash Nagalia, carrying on business under the trade name Bhilai Chemical Industries, 4 Narayan Prosad Babu Lane, Calcutta (a); JK/3408A, 19-3-65 (b); (A) Drum (d); 9-6-65 (e).

48. Msesrs. Biswanath Agarwala, Dayakishore Agarwala, carrying on business under the trade name Bharatia Udyog, 402 Upper Chitpur Road, Calcutta (a); JK/3351A, 12-6-64 (b); (A) Plants, machinery, spare parts and accessories. Consumerable stores e.g., lubricants and paints after raw materials (c); 9-6-65 (e).

49. Messrs. Sittaram Kanodia, Viswanath Kanodia, Bhagwati Prosad Kanodia, Sambhu Charan Kanodia, carrying on business under the trade name Indo Steel Engineering Corporation, 20 Maharshi Debendra Road, Calcutta (a); JK/3390A, 22-1-65 (b); (A) Bright Steel Bars, M.S. Joists, M. S. Plates, M.S. flats (d); 9-6-65 (e).

50. (S) Shri Bon Behary Bhur, Shri Sambhu Nath Bhur, Sm. Annapurna Bhur, carrying on business under the trade name C. C. Bhur, (for) Messrs. Chaitanya Charan Bhur, Bon Behary Bhur, carrying on business under the trade name C. C. Bhur, 20 Maharshi Debendra Road, Calcutta (a); JK/71A, 10-10-41 (b); 9-6-65 (e).

51. (S) Messrs. Jitwanmull Surana, Ghewar Chand Surana, and Sm. Dhapu Devi Surana, carrying on business under the trade name Hind Replastics (for) Shri Jeewanmall Surana (proprietor), carrying on business undr the trade name Messrs. Hind Replastics 4/1 Haraprosad Dey Lane, Calcutta-7 (a); JK/3175A, 27-4-62 (b); 10-6-65 (e).

52. Shri Chaman Lal Saraf, carrying on business undr the trade name Messrs Janta Leather Co., 1 Cornwallis Street, Calcutta-12 (a); MK/3870A, 26 2-65 (b); (A) Rubber sheet (d); 5-6-65 (e).

53. Shri Sambhunath Shaw, carrying on business under the trade name Messrs. Shreenath Trading Corporation, 75.3 Amherst Street, Calcutta (a); MK/266B. 1-8-61 (b). (A) Black annealed wire, H. B. Wire, G. I. Pipes and fittings (d); 4 6-65 (e).

54. (S) Messrs. Ashutosh Daw, Panchanan Pal and Madanlal Laxaria, carrying on business under the trade name Bani Oil Mill (for) Messrs. Bani Oil Mill, 243 Upper Circular Road, Calcutta (a); (S) MK/2269A, (for) BDI/2269A (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumble stores, viz., Machine oil Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil, Oilcakes, for sale (for) Mustard seeds, groundnut oil and and 1, 2, 3, Certified by the purchasing dealer to be required for use in any proces in the manufacture of mustard oil, rape oil, til oil, groundnut oil and oilcakes for sale (c); (D) Groundnut oil, til, til oil, Mustard seeds. (A) Mustard oil (d); 5-6-65 (e).

55. (S) Shri Santosh Kumar Chakraborty, carrying on business under the trade name Messrs. Nice Umbrella Works, (for) Messrs. Santosh Kumar Chakraborty, Chittaranjan Chakraborty, Sm. Dipali Debi, carrying on business under the trade name Nice Umbrella Works, 72 Manicktola Main Road, Calcutta (a); MK/3050A, 22-8-59 (b); 5-6-65 (e).

56. (S) Shri Vishwanath Singhania and Shri Hazarimull Chamria, carrying on business under the trade name Messrs. International Trading Agencies, (for) Shri Sitaram Poddar, Shri Shyam Sundar Goekna and Shri Viswanath Singhania, carying on business under the trade name Messrs. International Trading Agency, 15 Canal East Road, Calcutta (a); MK/3645A, 13-11-63 (b); 5-6-65 (e).

57. Shri Radhakissen Kedia, Shri Bimal Kumar Kariwal and Shri Pyarelall Kariwal, carrying on business under the trade name Messrs. Hindusthan Manufacturing Co., 21A Badridas Temple Street, Calcutta (a); MK/3490A, 27-8-62 (b); (A) Resin, casin, tapioca, flour after "Wooden cases" (d); 7-6-65 (e).

58. (S) Shri Bijnath Bhartia carrying on business under the trade name Messrs. Bijnath Bhartia, (for) Messrs. Baijnath Bhartia, 244 Chittaranjan Avenue, Calcutta (a); MK/162B. 3-1-56 (b); 9-6-65 (e).

59. Messrs. Eureka & Co. Private Ltd., (S) 8V Jogodhum Lane, Calcutta (for) 8A Jagodhyan Lane, Calcutta-11 (a); MK/3279A, 28-3-64 (b); (A) Mill machine and parts after 'tools' (c); 9-6-65 (e).

60. Shri Tilak Chank Rathi, carrying on business under the trade name Tilak Chand Rathi, Bhim Chawk, Midnapore (a); MN/1594A. 1-2-62 (b); (A) Groundnut oil and coconut oil (d); 31-5-65 (e).

61. Messrs. Pyara Lall Mehra, Tilokraj Mehra, Tarachand Mehra Ramesh Kumar Mehra and Indra

Kumar Mehra, carrying on business under the trade name Bengal Embroidery Stores, 67 Khengraputty Street, Calcutta (a); MR/224B, 7-9-61 (b); (A) Elastic tapes and rounds, hooks, and buckles (d); 8-6-65 (e).

62. Messrs. Hariram Singhania and Shyamsundar Singhania, carrying on business under the trade name Krishna & Co., 157 Netaji Subhas Road, Calcutta (Room No. 152) (a); MR/233B, 24-4-65 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (1) Wire nails (c); (A) Ball bearings, waterproof paper, colours and paints, grinding stores, polishes and varnish, rosin, grinding paste, locks (d); 10-6-65 (e).

63. (S) Messrs. Ramprotap Agarwala, Sushil Kumar Barasia and Mrs. Heerakani Barasia, carrying on business under the trade name Ramesh Traders (for) Messrs. Ramprotap Agarwala, Sushil Kumar Barasia, Mrs. Heerakani Barasia and Mrs. Sakuntala Devi Harlalka carrying on business under the trade name Ramesh Traders, 178 Mahatma Gandhi Road, Calcutta (a); MR/2633A, 24-1-62 (b); 10-6-65 (e).

64. (S) Shri Paresh Chandra Saha, carrying on business under the trade name Saha Stores (for) Saha Stores, Natun Bazar, Naihaty, 24-Parganas (a); PG/1921A, 10-1-57 (b); 28-5-65 (e).

65. Messrs. Sanat Kumar Sarkar and Kartick Chandra Sarkar, carrying on business under the trade name Modern Engineering Works, 13 Bhattacharya Para Lane, Calcutta-36 (a); PG/2611A, 7-10-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil and alkathera films: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) gear and fittings, meter wheels, (ii) c. i. and m. s. wheels, (iii) (iii) valves and cocks, (iv) rail fixtures, (v) laboratory floculators, (vi) scale plates of brass and stainless steel, (vii) sludge gate opening mechanism, (viii) glass moisture seal casing with plastic cover, (ix) air cylinder, (x) brass gear power take off and current colector box (c); 28-5-65 (e).

66. Behala Wholesale Consumers' Co-operative Society Ltd., carrying on business under the trade name Behala Wholesale Consumers' Co-operative Society Ltd., 4 Panchnantola Lane, Behala, Calcutta-34 (a); PG/3154A, 6-1-65 (b); (A) Vanishing cream and snow, scent and tooth brush (d); 31-5-65 (e).

67. Shri A. N. Ghose, proprietor, carrying on business under the trade name S. K. Ghose & Co., Kakinara, 24-Parganas (a); PG/180B, 20-8-63 (b); (A) Ghee, dehydrated vegetables (d); 1-6-65 (e).

68. (S) Messrs. Gujarmal Behal, Jai Gopal Behal, Raj Karan Behal, Piare Lal Behal and Omkar Nath Behal, carrying on business under the trade name The Bharat Chemical Works (India) (for) Messrs. Gujarmal Behal, Jai Gopal Behal, Raj Karan Behal, Piare Lal Behal, Omkar Nath Behal and Byomkesh Chakraborty, carrying on business under the trade name the Bharat Chemical Works (India), (S) 11A Mall Road, Dum Dum, Calcutta-28 (for) 11 Mall Road, Dum Dum, Calcutta-28 (a); PG/2082A, 7-7-58 (b); 3-6-65 (e).

69. (S) Shri Anil Kumar Mullick, proprietor, carrying on business under the trade name A. K. Mullick & Co (for) A. K. Mullick & Co., 54A Old Chinabazar Street, Calcutta (a); RB/614A, 11-11-49 (b); (D) Lampware, earthen ware, torchlight batteries and enamelware (A) Incandescent lamps and lanterns, harican lanterns, pumping stores, blow lamp, mantles, wick type stoves, oil cooker and components parts of the above types of goods (d); 4-6-65 (e).

70. Messrs. Mahadeo Jalan, Motilal Jalan, Ramprotap Sureka and Biswanath Sureka, carrying on business under the trade name United Enterprises, 5 Mission Row, Calcutta (a); RB/1526A, 26-2-65 (b), (D) Sawing machine, (A) Sawing machine with motor (d); 4-6-65 (e).

71. Messrs. Oriental Import Agency Private Ltd 10/1D Lallbazar Street, Calcutta - 1 (a); RB/65A, 27-9-61 (b); (D) General mercandise as and when required by the purchasing dealer for resale, (A) Chemicals and Rubber chemicals, acids, paint chemicals, minerals carbon black, pina tar, rubber varnish, rubber sheeting rubber reclain, rubber latex, synthetic rubber, hessian cloth, rubber compound, tin chloride and hand gloves (d); 5-6-65 (e).

72. Messrs. Ganges Metal Industries Private Ltd P-34 India Exchange Place, Calcutta (a);RB/1423A 15-3-62 (b); (A) Electrical insulation wire, metal cutting bandsaw blades, drills, small tools (d); 7-6-65 (e)

73. Messrs. Ramniwas Modi and Keshar Deo Modi, carrying on business under the trade name Narriman Trading Corporation, P-36 India Exchange Place, Calcutta (a); RB/1116A, 2-5-65 (b); (A) Electriacl goods (d); 7-6-65 (e).

74. (S) Messrs. Netai Datta, Bijay Krishna Datta Shrimati Ilia Datta and Gour Mohan Datta, carrying on business under the trade name Thomson & Jonathan Industries (for) Shri Netai Datta, carrying on business under the trade name Thomson & Jonathan Industries, 6B Bentinck Street, Calcutta (a); RB/1520A, 22-1-65 (b); 8-6-65 (e).

75. Shri Nem Chand Shah, carrying on business under the trade name Ramesh Chandra & Bros., 5 Mission Row, Extension, Calcutta (a); RB/1296A, 7-4-62 (b); (A) Grease, beltings and accessories (d); 8-6-65 (e).

76. Messrs. Glass Centre Private Ltd., (S) 7 Ezra Street, Calcutta for 17 Radha Bazar Street, Calcutta (a) RB/1506A, 12-12-64 (b); 9-6-65 (e).

77. (S) Sitaram Saraf, Mahabir Prasad Saraf and Gobind Prasad Saraf, partners, carrying on business under the trade name Messrs. Sitaram Mahabir Prasad, (for) Sitaram Saraf and Mahabir Prasad Saraf, partners, carrying on business under the trade name

srs. Sitaram Mahabir Prasad. 76 Cotton Street, utta-7 (a); RJ/2720A, 19-9-56 (b); 29-5-65 (e).

3. Shri Durgadutt Sureka, Shri Shyamsunder ka, Shri Beniprasad Sureka and Shri Pursottamlal ka, partners, carrying on business under the trade e Messrs. India Water Supply Corporation, 203/1 rison Road, Calcutta (a); RJ/2669A, 28-2-56 (b); Wire and wire nails (d); 4-6-65 (e).

. (S) Messrs. Minerals and Metals Pvt. Ltd., ower Chitpur Road, Calcutta (for) P-16 Kalakar et, Calcutta (a); (S) RJ/3149A (for) JK/854A, (d); 65 (e).

. Shri Probodh Ch. Chakrabarty proprietor, carry- n business under the trade name Messrs. Lakshmi swati Stores, 46 Strand Road, Calcutta (a); RJ/ A, 21-4-47 (b); (D) Stationery, confectionery, l, biscuit (d); 4-6-65 (e).

. Shri Satyanarayan Poddar, Shri Madanlal ar, partners, carrying on business under the name Messrs. S. N. Poddar and Co., 173 Harrison Calcutta (a); RJ/2565A, 6-4-654 (b); (A) R. S. (d); 9-6-65 (e).

Shri Udhodas Dua, proprietor, carrying on ess under the trade name Messrs. Saligram narayan, 7 Sambhu Mullick Lane, Calcutta (a); 667A, 18-2-56 (b); (A) Readymade garment, uito nets, embroidered shawl, embroidered, sarees 4-6-65 (e).

Shri Samir Kumar Neogi, carrying on business the trade name Neogi Stationers, 21 R. G. Kar Calcutta-4 (a); SH/3611A, 27-3-65 (b); (A) y. logence, scented oil, cocoanut oil in sealed inesrs squash, shoe polish, coffee, snuff and g ink (d); 4-6-65 (e).

Messrs. Sharwan Devi Chhochharia, Bijoy Kr. hharia, carrying on business under the trade Messrs. B. Kumar & Co., 67/26 Strand Road, ta (a); SH/3501A, 2-7-64 (b); (A) (1) Raw materials r (after the word nil), Sized timber and timber cts after the word 'labels' (as manufacture column) \) Timber and timber products (d); 5-6-65 (e).

Shri Sambhu Nath Shaw, carrying on business the trade name Sambhunath Murlidhar, 24 lal Street, Calcutta 4 (a); SH/3550A, 18-11-64 (b) sence, cardamon, kutch, refind groundnut oi' seed karnel and cocoanut oil (d); 5-6-65 (e)

(S) Shri Tulshi Charan Paul and Sm. Debi Paul, carrying on business under the trade name Engineering Co., (for) Messrs. Pauls' Engineer- 127 Maharshi Debendra Road, Calcutta (a); 18A, 21-3-55 (b); 7-6-65 (e).

(S) Shri Samarendra Nath Shaw, carrying on s under the trade name Samarendra Nath (for) Messrs. Samarendra Nath Shaw, 81 nga Coal Depot, Calcutta-37 (a); SH/1476A, (b); 7-6-65 (e).

Messrs. India Selling Organisation Ltd., 8 yal Shaw Road, Calcutta (a); SH/2982A, 17-8-50 (b); (A) (1) Raw materials, Wire rod (after the word 'nil'), (3) Consumable stores, e.g. Soap, lubricating oil, acids, wire drawing dies, lime coal (after the word 'nil'), Hard bright wire - after the word 'nil' (as manufacture column) (c); 8-6-65 (e).

89. (S) Messrs. Akhil Chandra Poddar, Anil Krishan Poddar, Sunil Krishna Poddar, Nikhil Chandra Poddar and Abinash Chandra Poddar, carrying on business under the trade name Akhil Chandra Poddar and Sons, (for) Messrs. Akhil Chandra Poddar, Anil Krishna Poddar, Sunil Krishna poddar, carrying on business under the trade name Akhil Chandra Poddar & Sons, 94 Maharshi Debendra Road, Calcutta (a); SH/2704A, 26-8-58 (b); 10-6-65 (e).

90. Shri Narayan Prosad Shaw, carrying on business under the trade name Shew Shankar Bhandar, 20 Mohanlal Street, Calcutta-4 (a); SH/3554A, 2-12-64 (b); (A) Castor oil, starch, dhuna, agovain, methi and groundnut (d); 10-6-65 (e).

91. (S) Shri Suman Lal Lalljee, proprietor, carrying on business under the trade name Carr Allen & Co., (for) Messrs. Carr Allen Co., 82B Elliot Road, Calcutta (a); TL/2230A, 22-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture (for) Wood, timber, screws and (1) any other raw materials, (2) plant, machinery, spare parts and accessories and consumable stores, (3) building or plumbing materials or fixtures, required for construction, fitting out or repair of any building: Certified by the purchasing dealer to be required for use in any process in the manufacture of furniture for sale (c); 4-6-65 (e).

92. (S) Sk. Md. Gani, Sk. Shyamsul Alam, Sk. Majid Rahaman, Sk. Sajid Rahman, partners, carrying on business under the trade name Fresh Bee Bakery (for) SK. Md. Gani, proprietor carrying on business under the trade name Messrs. Fresh Bee Bakery, 9 Nawab Abdul Latif Street, Calcutta (a); TL/2722A, 5-7-63 (b); 7-6-65 (e).

93. (S) Shri Rajeshwar Prosad, Shri Jagadish Kumar Shri Vishnu Narain, Shri Shivom Narain, Shri Sri Bhagwan, Sm. Birma Vati, partners, carrying on buiness under the trade name G. P. Gupta & Co. (for) Sasrbashri Dhomi Lal, Lalit Kumar, Rajendra Rajeshwar Pershad, Vishnu Narain, Kanwar Krishan Gobind Pershad, Jagadish Kumar, Shivom Narain, partners, carrying on business under the trade name Messrs. G. P. Gupta & Co., 41 Dharamtolla Street, Calcutta (a); TL/347A, 27-9-41 (b); (A) Rubber solution and adhesive n d metal hose pipe fittings (d); 9-6-65 (e).

Explanatory notes — Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended.

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No 192C.T.—17th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sale Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Numberdna date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. N. C. Gora), G. T. Road, Asansol, District Burdwan (a): AS/1581A, dated 30-12-52 (b): Cloth, cotton waste and blanket, handloom woven goods, and silk (d). 22-5-65 (e).

2 Shri Somchand Ujamshi, Shri Shantilal Samchand, Shri Vinodlal Samchand carrying on business under the trade name Shatilal & Bros., 37-38 Armenian Street, Calcutta (a): AT/698A, 23-9-41 (b): Indian piece goods including shirting and coating (d): 7-6-65 (e).

3. Shri Tilakchand Baid, carrying on buiness under the trade name Messrs. Jain Bastralaya, 29/1/31 Armenian Street, Calcutta (a): AT/2697A, 18-6-51 (b): Cloth, ready made garments (d): 7-6-65 (e).

4. Messrs. Y. M C A. Publishing House, 5 Russel Street, Calcutta Cal-(1) (a): BH/216B, 20-4-54 (b): Certified by the purchasing dealer to be required for use in any process in the manufacture of Books for sale (c): Books, religious, pictures, christmas cards (d): 5-6-65 (e)

5 Messrs. Shri Luxmi Saw Mill, 31 Gariahat Road, Calcutta (a): BH/3012A, 7-11-58 (b): (1) Raw material, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., Band saw, band saw blades, electric motor, nails, belting ropes crude oil, paint. Provided that all goods for which exemption of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below-Plants, packing boxes (c); Log, packing boxes, plants, wood (d): 5-6-65 (e).

6. Shri Ramlal Shee (Proprietor), carrying on business under the trade name Messrs. R. L. Shee, 12/1 Ramesh Mitra Road, Calcutta (a): BH/2476A, 30-3-53 (b): Coal (d). 8-6-65 (e).

7. Shri Keshrimal, carrying on business under the trade name Messrs. Santi Chand, Jiagunje Bazar, Murshidabad (a): BR/181A, 24-8-48 (b): Cloth, gangi and lungi (d): 31-5-65 (e).

8. Shri Gour Hari Sett, propreitor, carrying on business under the trade name Wire Products Industries, 22 Rajawoodment Street, Calcutta (a): CR/3240A, 6-6-62 (b): Barbed wire, stranded iron and iron wire g. i. wire (d): 29-5-65 (e).

9. Shri Nirmal Kumar Ghosh, proprietor carry on business under the trade name Messrs. Suren Paper House, 167 Old Chinabazar Street, Calcutta CR/2883A, 30-4-59 (b): Paper stationery (d): 9-6-65

10. Shri Ashutosh Ganguli and Shri Chhotal Lallubhai Desai carrying on business under the tr name Messrs. Calcutta Steel and Wire Agency, Clive Row, Calcutta (a), CR/937A, 21-3-44 (b): V nails, rods below 1/2" and wire (d): 9-6-65 (e)

11. Messrs. Purushottamdas Jalan 5 Mangoe L Calcutta (a); EL 3308A, 31-10-41 (b); Sticklac shal kirealac mullambalac, seedlac, button lac, kuni rosin, hartal, was, sutli, gunny lags hessian cloth goods and buttons (d)· 4-6-65 (e).

12. Messrs. Dewatram Agarwala, Ramswar Bhupal and Ganeshmall Agarwalla, carrying on b ness under the trade name Dewatram Satyanara 402 Upper Chitpur Road, Calcutta (a); JK 124 17-9-43 (b): Piece goods kirona, gunny bags, iron r cut saw, tarpaulin, umbrella, g.c.sheets, g p she b. p sheets, twine, hessain, canvas nuts, sisal r c. i. weights, pipe, tee, bend, elbow, r i box, elec meter, switch, link, clip, holder, fuses, porcelain plug, electric wire, electric chok black tape, raw pla iron flat (d): 7-6-65 (e)

13. Messrs Akshoy Kumar Koley, Rabindran Koley, Sarada Prasad Koley and Surendranath Ko Partners, carrying on business under the trade n Messrs. Mundle Barley Manufacturing Co., 2 C East Road, Calcutta (a); MK/321A, 27-9-41 (b) Raw materials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores, viz., Mobil oil grease. Provided that all goods for which exempt from payment of sales tax is claimed are intended use in the actual process of manufacture of the go named below: Powder barley in tins and pearl bar in tins, for sale (c): 4-6-65 (e).

14. Messrs. Paper Concern Private Ltd P Radhabazar Street, Calcutta (a); RB/28A, 27-8-51 Paper of all kinds, printing inks, roller composit brass rules, types zinc lead, match boxes, envelo gummad tapes, visiting cards, tracing rolls, duph cal paper (d); 8-6-65 (e).

15. Shri Shyamlal Arora, Shri Sushil Kumar kherji, partners, carrying on business under the tr name Messrs. Laxmi Board Box Concern 7/1 Babu Lane, Calcutta 7 (a): RJ/3076A, 18-10-60 (b): R materials, namely card board: provided that all go for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below: (i) card bo (c): Paper and board (d): 3-6-65 (e).

16. Calcutta Lime Traders, 67/47 Strand R Calcutta (a): SH/2335A, 28-6-65 (b); Lime (d): 10-6 (e)

17. Messrs. R. N. Rustomji & Co., 5 Dharamt Street, Calcutta (a): TL/1986A, 7-12-55 (b): Toil requisites, patent medicines, jam, pickles, hon syrups, squashes, chocolates, tinned meat and sou cold storage goods, mineral water (d); 9-6-65 (e).

18. Messrs. Raymon & Co., (India) Private Ltd., 2 Brabourne Road, Calcutta (a); RB/276A, 7-4-55 (b): Socks, hosetops, twill, bags and trocas shells, timber, ply wood, teachest panel, jute products, tea, imported m. s. rounds, Shell a. c., galvanised corrogated sheets, m. s. plates, black sheets, g. i. plain sheets, angles, r s. joist, m. s. channels, m. s. flat (d); 21-5-65 (c)

19. Mr. You Foon Tham, Mr. You Shun Tham, Mr. You Soo Tham, carrying on business under the trade name Messrs. Thames Engineering Company, 17A Temple Street, Calcutta (a); SL/3802A, 11-1-62 (b); Raw materials: provided that all goods fro which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (1) Refrigerator Air conditioning machine (2) Electric motor and starter (c); 1-6-65 (c).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A - Other raw materials.

B - Plant, machinery, spare parts, accessories and consumable stores

S. K. BOSE, Commissioner.

No. 194C.T.—17th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956 are published for general information.

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Janaki Nath Chatterjee, Proprietor, carrying on business under the trade name Messrs. Science Corner, 9 Peary Mohan Roy Road, Calcutta-27 (a); 402A(AL)(Central), 28-5-65 (b); Necklace bead (c); Raw materials for manufacture of biological apparatus (d);

2. Shri Habibur Rahman and Shri Mushtaque Ahmed, partners, carrying on business under the trade name Messrs. Diamond Steel Furniture Co., 1/1 Mayurbhanja Road, Calcutta-23 (a); 403A(AL)(Central), 29-5-65 (b); Keyhole covers (d).

3. Shri Raghu Ram Roy, carrying on business under the trade name Messrs. R. Roy & Co., P. O. Bolpur, District Birbhum (a); 817A(AS)(Central), dated 25-5-65 (b); Stone materials (c).

4. Messrs. Hindusthan Steel Limited, carrying on business under the trade name Alloy Steels Project, P. O. Durgapur-8, District Burdwan (a); 818A(AS) (Central), 26-5-65 (b); Raw materials, plant, machinery, spare parts and accessories, fuel, lubricants and refractori s for use in the manufacture of Alloy and special steels ingots and rolled products (d).

5. Shri Harkishan Vora proprietor, carrying on business under the trade name Hitest Trading Co., 72 Canning Street, (Room No 11, 4th Floor), Calcutta (a); 1458A(AT)(Central), 7-6-65 (b); Amrut Saccher, K B. Boquet and Trays (c);

6. Shri Barid Baran Sarkar, proprietor, carrying on business under the trade name B Sarkar & Sons, P-4 New Howrah Bridge Approach Road, Calcutta (a); 1459A(AT) (Central), 7-6-65 (b);

7. Messrs Fedco Private Ltd., 39 Armenian Street, Calcutta (a); 1469A(AT) (Central), 8-6-65 (b).

8. Messrs Narinder Kumar Puri, Mrs Monorama Tandon and K S. Mathra Dass, carrying on business under the trade name J M T M. Sales Corporation, 22 Nasiruddin Road, Calcutta-17 (a); 948A(BH) (Central), 4-6-65 (b); Lathe chucks (c)

9. Shri Jamuna Dass Bahaty, carrying on business under the trade name Messrs. Supplers Syndicate, 42 Chowringhee Road, Calcutta-16 (a); 949A(BH) (Central), 4-6-65 (b).

10 Messrs. Anjali Datta, Mrinal Kanti Datta and and Sandhya Bhusan Mazumder, carrying on business under the trade name B. D Rubbers, 246A/246B Tiljola Road, Calcutta-46 (a); 950A(BH)(Central), 7-6-65 (b).

11. Messrs. Kumar Enterprises (Private) Ltd., 7A Elgin Road, Calcutta-20 (a); 951A(BH) (Central), 8-6-65 (b).

12. Sarbasree Umasankar Dolui, Shyamalendu Dolui and Gita Sankar Dolui, partners, carrying on business under the trade name Messrs. Dolui Bros., Ghuskara, Burdwan (a); 232A(BN) (Central), 10-6-65 (b); Oil cake (c).

13. Sharbasri Pravin Chandra Anerkat and Chandravadan Chandulal Buvaria, carrying on business under the trade name Messrs. Prakash Traders, 8 Parsee Church Street, Calcutta (a); 1629A(CL) (Central), 31-5-65 (b); Electrical lamps (c).

14. Shri Kanhaiyalal Kernani, carrying on business under the trade name Messrs. Nirmal Brothers, 13/4 Lower Chitpur Road, Calcutta (a); 1630A(CL) (Central), 1-6-65 (b).

15. Shri Nitai Chandra Sadhu Khan, carrying on business under the trade name National Printing Co.,

23 Calootola Street, Calcutta (a); 1631A(CL)(Central), 1-6-65 (b); Printed pictures (c); Printing types and printed pictures (d).

16. Shri Kishorilal Goenka, Proprietor, carrying on business under the trade name Goenka Commercial Co., 135 Canning Street, Calcutta (a); 1860A(CR) (Central), 28-5-65 (b);

17. Shri Nandalal Dev Chand, Proprietor, carrying on business under the trade name Paresh Kumar and Brothers, P-11 New Howrah Bridge Approach Road, Calcutta (4th floor, Room No. 3) (a); 1863A(CR) (Central), 1-6-65 (b).

18. Shrimati Maya Sen and Dilip Kumar Sain carrying on business under the trade name Stock-Deal, 40 Strand Road, Calcutta(a); 1864A(CR)(Central), 1-6-65 (b); Vices and plane iron (c).

19. Messrs. Shantilal Chopra, Madanlal Sharma and Kamalsingh Chopra carrying on business under the trade name Calcutta Hardware and Tools Co., 133 Canning Street, Calcutta (a); 1865A(CR) (Central), 2-6-65 (b).

20 Messrs. Gangadhar Rungta, Ramawtar Munka and Mahendra Nath Dhir carrying on business under the trade name Bengal Dresses, 132 Cotton Street, Calcutta (a); 1198A(JK) (Central), 10-6-65 (b).

21. Shri Prohladrai Bhutia, Proprietor, carrying on business under the trade name Messrs. Ramjidas Prohladrai, Karimpur, Nadia, (1) 4 Narayan Prosad Babu Lane, (branch) Calcutta (a); 172B(KR) (Central), 28-5-65 (b); Gunnybag and foodgrains (c).

22. Shri Pravin Kumar V. Thaker, carrying on business under the trade name Messrs. Paradise Plastic, 2/1 Gupta Lane, Calcutta (a); 1299A(MK) (Central), 4-6-65 (b).

23. Suhrid Industries Private Ltd., Nalta, (Dum Dum Cantonment), P. O. Dum Dum, Calcutta-28 (a); 908A(PG) (Central), 31-5-65 (b).

24. Messrs. Durgabala Paul, Santosh Kumar Paul, Prafulla Kumar Paul and Nirmal Kumar Paul, carrying on business under the trade name Neo Machine Tools Corporation, 51A Jyotish Roy Road, Calcutta-53 (a); 909A(PG) (Central), 1-6-65 (b); Raw materials, spare parts and accessories intended for use in the manufacture of lathe and its spare parts (d).

25. Messrs. Zainuddin Mohamedali Lokhandwala, Saifuddin Faizullabhai Pavthiwala and Mohasinbhai Mohamedali Kayamkhani, carrying on business under the trade name Project Engineering Corporation, 37 Canning Street, Calcutta (a); 1221A(RB) (Central), 4-6-65 (b).

26. Shri Kripa Shankar Pandey carrying on business under the trade name Borne & Company, 144 Ahiritola Street, Calcutta 5 (a); 1244A(SH) (Central), 7-6-65 (b); Machine lubricating oil (c).

27. Shri Navratan Damani carrying on business under the trade name Damani Industries, 84B Bhupendra Bose Avenue, Calcutta-4 (a); 1245A(SH) (Central), 9-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of bolts, nuts, screws, rivets, machine screws, machine components (d).

28. Messrs. A. G. Mineral Private Ltd., 31 B. K. Paul Avenue, Calcutta-5 (a); 1246A(SH) (Central), 9-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Barytes powder, china clay powder, chalk, red ochre, yellow ochre, soap stone powder (d).

29. Shri Amilal D. Shah, carrying on business under the trade name Modern Pen & Plastic Industries, 10 Sovabazar Street, Calcutta-5 (a); 1247A(SH) (Central), 10-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Plastic pen (d).

30. Messrs. Nanda Kishore Khemka, Ramgopal Bhutia and Krishna Kumar Bhutia, Partners, carrying on business under the trade name Associated Electrical Manufacturing Co., P. O. Chandernagore, district Hooghly (a); 318A(SP) (Central), 4-6-65 (b); (1) Raw materials, (2) machinery spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical transformers (c).

31. Messrs. Snehalata Mazumdar, Ramjada Kundu, Girindra Kumar Mazumder, Kalipada Mazumder, Nakuleswar Mazumdar and Sukhendu Bikash Mazumder Partners, carrying on business under the trade name Bangasree Karat Kal, Luxmigunj, Chandernagore, Hooghly (a); 319A(SP) (Central), 7-6-65 (b); (1) Raw materials, (2) Machinery spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing boxes, doors, windows and furniture (c).

32. Sarbasri Rampada Chatterjee, Karuna Kumar Chatterjee, Amiya Kumar Chatterjee, Partners, carrying on business under the trade name Delta Rubber Works, 16/1 Beliaghata Main Road, Calcutta (a), 994A(TL) (Central), 7-6-65 (b).

33. Shri Subhendu Bikash Chatterjee, Proprietor, carrying on business under the trade name Plasto Electron Co., 24/1C Girish Chandra Bose Road, Calcutta 14 (a); 995A(TL) (Central), 10-6-65 (b).

S. K. BOSE, Commissioner.

No. 195C.T.—17th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief places of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goos for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale, resale.

(h) Date of amendment.

1 Messrs. Simon Carves India Ltd., Simon House, Transport Depot Road, Calcutta-27 (a): 392A(AL) Central). 14-11-64 (b); (A) Bricks, fire clay and mortar nd pig lead (c): 28-5-65 (h).

2 Shri Joseph Sabastian, carrying on business nder the trade name Messrs. Sibson Traders, 48 Diamond Harbour Road, Calcutta-27 (a): 396A(AL) Central). 22-3-65 (b): (A) Rubber latex (c). 2-6-65 (h).

3 Messrs. Johnson & Philips Limited Plot No. 0, Block O New Alipur, Calcutta. (A) 6 2 Palm venue, Calcutta-19 (a): (S) 58B (AL) (Central). (for) 74A (AL) (Central) (b): 2-6-65 (h)

4 (S) Messrs Rameswarlal Saraff, Mathura Prosad araff Bhani Debi Saraff, Mandlal Saraff and Jugal eshore Saraff, carrying on business under the trade me Shewbuxrai Rameswarlal (for) Messrs. Shew uxrai Rameswarlal, P O. Barakar, District Burdwan). 18B(AS) (Central). 15-7-57 (b). (D) Heavy chemicals dustrial chemicals, medicinal chemicals, biscuits, nfectionery, over used newspaper, food grain. (d): ustard seeds, arhar, massur, matar gram (e). (D) xpty drums (d): 21-5-65 (h)

5 Messrs. Ramswarup Sharma and Ramcharitra arma, carrying on business under the trade name arma Hardware Stores M. N. Saha Road, Asansol, strict Burdwan (a): 56B(AS) (Central). 18-10-63 (b):) Flooring chips, flooring powder (e): 22-5-65 (h).

6 Messrs. The Durgapur Projects Ltd., P. O. rgapur-2, District Burdwan (a): 54B(AS) (Central). -12-61 (b): (A) Coal washing plant (d): 22-5-65 (h).

7 (S) Messrs. Satya Narain Chandra and Deb rain Chandra, carrying on business under the trade me Bharat Supply Agency (for) Shri Satya Narain udra, carrying on business under the trade name arat Supply Agency, 2 Mullick Street, Calcutta (a); 5A(AT) (Central). 27-7-57 (b): 5 6-65 (h).

8 (S) Jonab Saifuddin M. Kankawala, Mr. Abeden purrain Attawala, Partners, carrying on business der the trade name Paramount Tools Corporation) Jonab Saifuddin M. Kankawala, carrying on busis under the trade name Paramount Tools Corpora-165 Canning Street, Calcutta (a): 1413A(AT) (Central) 1-65 (b); 5-6-65 (h).

Srimati Bimala Devi, carrying on business under trade name Messrs. Reko Engineers, 15A Bipin l Road, Calcutta-26 (a); 824A(BH) (Central), 30-5-64 (A) Bare copper flexible wire (d): 8th June 65 (h).

10. Messrs. Indian National Diesel Engine Co. Ltd., (S) 6 Little Russel Street, Calcutta-16, 7th floor (for) 207 Lower Circular Road, Calcutta (a): 766A(BH) (Central). 26-6-57 (b): 7-6 65 (h).

11. Messrs. Goodyear India Ltd., 209 Acharyya Jagadish Bose Road, Calcutta, Cal-(1) (a): 3B(BH) (Central). 15-5-57 (b); (D) Building and Plumbing materials, fixtures required for construction, fitting out or repair of any building (d); 8-6-65 (h)

12. Messrs Balan Menon K. C. Chacko, carrying on business under the trade name Messrs. Emsy Agencies, 155 Shyama Prosad Mukherjee Road, Calcutta (a): 844A(BH) (Central). 23-7-64 (b). (A) Asafoetida scent and scented powder (c): 8-6-65 (h).

13 (S) Messrs. S Kumar & Co (Pt.) Ltd. carrying on business under the trade name Messrs Indian Hobby Centre & Indian Coal Centre (for) Messrs S. Kumar & Co Pt Ltd carrying on business under the trade name Messrs Indian Hobby Centre, 35 Chowranghee Road Calcutta-16 (A) Cal-(1) Howrah(1) (a): (S) 124B(BH) (Central) (for) 588A(BH) (Central). (b): 9-6-65 (h)

14. Messrs Madangopal Shewbhagwan Lalbazar, Bankura (a): 2B(BK) (Central) 1-7-57 (b). (D) Groceries jute and jute goods (c) 2-6-65 (h)

15 (S) Messrs Sitaram Sawhney, Krishanlal Sawhney, Sitram Sawhney carrying on business under the trade name Bharat Tea Co., (for) Messrs Bharat Tea Co. 17 Ezra Street Calcutta (a): 231A(CL) (Central), 28-6-57 (b); 28-5-65 (h)

16 (S) Shri N. D. Shah Shri K. N Shah Shri P. N Shah Mrs. P. J Shah and Mrs. C Shah carrying on business under the trade name Messrs Calcutta Essence Supply Co 41 Ezra Street, Calcutta (for) 44 45 Ezra Street, Calcutta (a): 183A (CL) (Central). 27 6.57 (b): 28-5-65 (h)

17. Shri Nanda Lal Killa and Satyanarion Killa, carrying on business under the trade name Ramdeo Satyanarian, 161 1 Harrison Road, Calcutta (a), 1368A (CL) (Central). 13-7-63 (b): (A) H S S Gear cutters (c): 2-6-65 (h).

18. Shri Madhab Hosiery, 13 Parsee Church Street, Calcutta (a): 433A(CL) (Central). 11-7-57 (b): (A) (1) Raw materials, (2) Sewing machines, hosiery knitting machine (3) Consumable stores, viz., Buttons: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Ganji (d): 3-6 65 (h)

19 Messrs. United Asian Traders Ltd. 2 Rajaworkmant Street, Calcutta (a): 221A(CR) (Central) 26-6-57 (b): (A) Aloe Fibre (c): 28-5-65 (h).

20. Shri Raj Kumar Gupta, Proprietor, carrying on business under the trade name Vijay & Co., 3 Bonfield Lane, Calcutta (a): 1130A(CR) (Central). 1-7-57 (b); (D) Iron and hardware. (A) Bolts nuts, rivets, file, shovels, crowbars, hammers, pick-axe, chain, blowers, rackballast, grease, cup, and metallic tape (c); 28-5-65 (h).

21. (S) Sarbasree Champaklal H. Bhansali, Vinoy Kumar V. Hemanie, and Vijoylal H. Bhansali, carrying on business unde under the trade name Champaklal H. Bhansali (for) Sarbasree Champaklal Harikishandas Bhansali, Venoy Kumar Vansali Hemanie, Venoylal H. Bhansali and Babulal Ratilal Sheth, carrying on business under the trade name Champaklal H. Bhansali, P-5 Canning Street, Calcutta (a); 258A(CR) (Central) 26-6-57 (b); 28-5-65 (h).

22. Kolay Biscuit & Co (P) Ltd., 36 Strand Road, Calcutta (a); 888A(CR) (Central), 24-8-57 (b); (A) Insert the word Liquid Glucose after Ammonium Bi-carbonate (c); 29-5-65 (h).

23. Messrs. Madan Gopal Pacharia, Janki Devi Pacharia, Kamala Devi Pacharia, Kausalya Devi Pacharia, carrying on business under the trade name Messrs. Chemicals & Tools Distributors, 38 Strand Road, Calcutta (a); 1267A(CR) (Central), 26-12-59 (b); (A) Graphite (c); 29-5-65 (h).

24. (S) Sarbasree Pravin Chandra Keshablal Sheth, Kantilal Keshablal Sheth, Ramesh Chandra Keshablal Sheth, Harshadrai Keshablal Sheth and Haresh Kumar Anup Chand Sheth, Partners, carrying on business under the trade name West Bengal Lock Manufacturing Company (for) Sarbasree Pravin Chandra Keshablal Sheth and Anantrai Sheth, Partners, carrying on business under the trade name Messrs. West Bengal Lock Manufacturing Company, (S) 85 Netaji Subhas Road, (for) 103 Netaji Subhas Road, Calcutta (a); (S) 1861A(CR) (Central), (for) 94B(CR) (Central) (b); 29-5-65 (h).

25. Messrs. R. N. Hardware Stores Private Ltd., 89 Netaji Subhas Road, Calcutta (a); 647A(CR) (Central, 25-7-57 (b); (A) Washers (c); 29-5-65 (h).

26. Shri Banshidar Bhojnagarwala, Proprietor, carrying on business under the trade name Amar (Export) Corporation, P-10 New Howrah Bridge Approach Road, Calcutta (a); 148A(CR) (Central), 24-6-57 (b); (A) Brass strips (c); 29-5-65 (h).

27. Sarbasree Bishanswrup Shrinarayan Agarwal, Surujnarayan Shrinarayan Agarwal, Chandratan Shrinarayan Agarwal and Sushil Kumar Shrinarayan Agarwal, carrying on business under the trade name Ramchandra Shrinarayan, 1 Bonfield Lane, Calcutta (a); 1525A(CR) (Central), 5-7-62 (b); (A) Aluminium sheets, circle, flats, coils, strips, angles, channels, hinges, bars, tubes, ingots, rods (c); 29-5-65 (h).

28. Shri P. R. Bhansali, Proprietor, carrying on business under the trade name Messrs. K. P. Bhansali & Co., (S) 133 Canning Street, Calcutta, (for) 23 Hariram Goenka Street, Calcutta (D) Calcutta-1 (a); (S) 1862A(CR) (Central), (for) 66B(JK) (Central) (b); 1-6-65 (h).

29. Messrs. Suresh Chandra Podder and Subimal Daus, Partners, carrying on business under the trade name Daus & Co. (India), 135 Canning Street, Calcutta (a); 1488A(CR) (Central), 27-3-62 (b); (A) Tools (c); 2-6-65 (h).

30. Shri Mangharam Hassaram Nanwani, Proprietor, carrying on business under the trade name Royal Gasket Company, 38 Netaji Subhas Road, Calcutta (a); 1786A (CR) (Central), 21-11-64 (b); (A) (1) Raw mater Asbestos, mill boards, (2) Plant, machinery, spare p and accessories. Provided that all goods for w exemption from payment of sales tax is claimed intended for use in the actual process of manufac of the goods named below: (i) Gaskets (d); 1-6-65

31. Shri Benoy Krishna Singh, Proprietor, carry on business under the trade name India Files & T Agency, 89 Netaji Subhas Road, Calcutta (a); 1206A((Central), 22-6-59 (b); (A) P. V. C. tubing and fitt polythene Pipe and fittings, hose pipe and rubber m rials (c); 5-6-65 (h).

32. (S) Shri Bhaiji Omershi, Shri Anupchand M galji Gandhi and Shri Premchand Gulabchand Sh carrying on business under the trade name Ov Industrial Accessories, (for) Overseas Industrial A ssories, 38 Netaji Subhas Road, Calcutta (a); 10 (CR) (Central), 7-9-57 (b); 5-6-65 (h).

33. Messrs. Mohanlal Khandelwal, Omprak Khandelwal, Sm. Chadrakanta Khandelwal Chandra Prabha Khandalwal, Partners, carrying business under the trade name Mohanlal Omprak 13 Portuguese Church Street, (A) 14 Amrotalla St Calcutta (a); (S) 109B(CR) (Central), (for) 1474 (Central) (b); 8-6-65 (h).

34. Sarbasree Kishanlal Mandelia, Basudeo M delia, carrying on business under the trade name M delia Bros., 40 Netaji Subhas Road, Calcutta 1146A(CR) (Central), 14-2-59 (b); (A) Measuring Inst ments (c); 10-6-65 (h).

35. Shri Ashutosh Ganguli and Shri Chhotul Lallubhai Desai, carrying on business under the tr name Calcutta Steel and Wire Agency, (for) Mes Calcutta Steel and Wire Agency, 10 Clive Row, Calcu (a); (S) 476A(CR) (Central), (for) 476A(CSIII) (Cen (b); 8-6-65 (h).

36. Messrs. J. Halley & Co. Pvt. Ltd., 3 Mam Lane, Calcutta (a); 48A(EL) (Central), 20-6-57 (D) Toilets and perfumes, tin provision, sweets l switches, switch gears, conduit pipes, holders and and cable. (A) Hair oils, snow, cream, hair, loti tinned meat, tinned sausages, tinned fish, butt cheese, ghee, mustard powder, curry powder, cornflo custard powder, tinned vegetables, fruits, fruit p vegetable juices, jam, jelly, jelly crystals, squas syrups, rolled oats, cornflakes, pearl and powder bar cashew nuts, toffies, peppermint, lactoban ban s candy, chewing gum, babble gum (c); 9-6-65 (h)

37. Messrs. Durga Prosad Kedia and Om Prak Kedia, carrying on business under the trade n Kedia Brothers, 21 Burtalla Street, Calcutta-7 835A(JK) (Central), 8-8-58 (b); (A) Zinc (c); 4-6-65

38. (S) Shri Bon Behari Bhur, Sambhu Nath B Sm. Annapurna Bhur, carrying on business under trade name C. C. Bhur, (for) Messrs. Chaitanyach Bhur, Bon Behary Bhur, carrying on business und trade name C. C. Bhur, 20 Maharshi Debendra R Calcutta (a); 612A(JK) (Central), 26-8-57 (b); 9-6-65

39. (S) Messrs. Jiwanmall Surana, Ghewar Ch Surana and Sm. Dhapur Devi Surana carrying

business under the trade name Hind Replastics, (for) Shri Jiwanmall Surana, Proprietor carrying on business under the trade name Messrs. Hind Replastics, 4/1 Hara Prosad Dey Lane, Calcutta-7 (a); 965A(JK) (Central). 27-4-63 (b); 10-6-65 (h).

40. Shri Ratan Lal Sharma (Proprietor), carrying on business under the trade name Modern Processors, 43 Sir Harriram Goenka Street, Calcutta (a); 899A(JK) (Central), 17-12-60 (b); (A) Tower bolt (c); 10-6-65 (h).

41. Messrs. Kamraj Agarwala, Pyarelal Agarwala, carrying on business under the trade name Messrs. United Paint Industries, 8/1 Gurudas Dutta Garden Lane, Calcutta-4. Calcutta (1) (a); 39B(MK) (Central), 12-5-58 (b); (A) Creojote oil, tarpentine oil, coal tar, empty drums and tins, coal pitch (c); (A) (1) Raw materials. Creojote oil, tarpentine oil, coal tar for the purpose of manufacture of paints, coal tar and bye products (d); 7-6-65 (h).

42. Shri Dulichand Panachand and others, carrying on business under the trade name Mohabir Trading Co., 103 Chandni Chawk, P. O. Kharagpur (a); 116A(MN) (Central), 24-6-58 (b); (A) Poppy seed (c); 29-5-65 (h).

43. S. E. Railway Employees, Consumers Co-operative Stores Ltd., 1A Railway Market, Kharagpur, Midnapore (a); 24A(MN) (Central). 1-7-57 (b); (A) Scent, talcum powder, toilet powder and asafoetide (c); 31-5-65 (h).

44. Messrs. Tilokraj Mehra, Tarachand Mehra,, Ramesh Kumar Mehra, Indra Kumar Mehra and Pyaralal Mehra carrying on business under the trade name Bengal Embroidery Stores, 67 Khengraputty Street, Calcutta (a); 72B(MR) (Central), 7-9-61 (b); (A) Elastic tapes and rounds, hooks and buckles (c); 8-6-65 (h).

45. (S) Messrs. Ramprotap Agarwala, Sushil Kumar Barasia and Mrs. Heerakani Barasia, carrying on business under the trade name Ramesh Traders (for) Messrs. Ramprotap Agarwala, Sushil Kumar Barasia, Mrs. Heerakani Barasia and Mrs. Sakuntala Devi Harlalka, carrying on business under the trade name Ramesh Traders, 178 Mahatma Gandhi Road, Calcutta (a); 926A (MR) (Central), 24-1-62 (b); 10-6-65 (h).

46. Shri Jagmandir Das Jain, Karta of H. U. F., carrying on business under the trade name Messrs. Ashoke Company, 157 Netaji Subhas Road, Calcutta (a); 59B(MR) (Central), 4-11-58 (b); (A) Steel sheets, structures, rod and pipes (c); 10-6-65 (h).

47. (S) Messrs. Shiva Prosad Guha, Shyamal Krishna Ghose and Ramrabi Sen, carrying on business under the trade name Beau & Company (for) Shri Shiva Prosad Guha and others noted below: Name of other partners: (2) Shri Shyamal Krishna Ghose and (3) Shri Ramrabi Sen, carrying on business under the trade name Messrs. Beau & Company, 93-A Baburam Ghose Road, Calcutta-40 (a); 391A(PG) (Central), 20-1-60 (b); 1-6-65 (h).

48. Messrs. Panday Industries Private Ltd., 202/2 Netaji Subhas Chandra Bose Road, Calcutta-47 (a); 541A(PG) (Central), 21-4-61 (b); (A) Perspan paper intended for use in the manufacture of Fans and components (d); 3-6-65 (h).

49. (S) Messrs. Gujarmal Behal, Jai Gopal Behal Rajkaran Behal, Piare Lal Behal and Omkarnath Behal, carrying on business under the trade name of The Bharat Chemical Works (India) (for) Messrs. Gujarmal Behal, Jai Gopal Behal, Raj Karan Behal, Piare Lal Behal, Omkarnath Behal and Byomkesh Chakraborty, carrying on business under the trade name The Bharat Chemical Works (India). 11A Mall Road, Dum Dum, Calcutta-28 (a); 283A(PG) (Central), 29-7-58 (b); 3-6-65 (h).

50. Messrs. Reyrolle Burn Ltd., 12 Mission Row, Calcutta 1, 99 Dr. Abani Dutta Road, Howrah (1) (a); (S) 97B (RB) (Central) (for) 1198A (RB) (Central) (b); 4-6-65 (h).

51. Messrs. Reyrolle Burn Ltd., 12 Mission Row, Calcutta (a); 97B(RB) (Central), 4-3-65 (b); (A) Raw materials, plant and machineries, consumable stores, e.g., Chemicals, lubricants and fuel, intended for use in the manufacture of Busbars (d); 5-6-65 (h).

52. Messrs. Champalal Sethia, Meghraj Sethia, Surpat Singh Sethia and Sitaram Taparia, carrying on business under the trade name Mineral Grinding Industries, 23/24 Radhabazar Street, Calcutta (a); 1187A (RB) (Central), 16-1-65 (b); (A) Bentonite powder (c); 5-6-65 (h).

53. Messrs. Ganges Metal Industries Private Ltd., P-34 India Exchange Place Calcutta (a); 1093A(RB) (Central), 19-5-62 (b); (A) Electrical Insulation wire (c); 7-6-65 (h).

54. Messrs. Ishwari Prasad Kanoi and Mahabir Prasad Konai, carrying on business under the trade name Ganeshka Agencies, P-8 Mission Row Extension, Calcutta (a); 959A(RB) (Central), 13-12-61 (b); (A) Zinc sheet, copper sheet and copper tube (c); 8-6-65 (h).

55. (S) Shri Rabindra Nath Mitra, proprietor, carrying on business under the trade name Indian Auto Industries (for) Srimati Priti Mitra, carrying on business under the trade name Indian Auto Industries (S) 28 Old Chinabazar Street, Calcutta (for) 16 India Exchange Place, Calcutta (a); (S) 1222A(RB) (Central) (for) 1587A(LR) (Central), 9-6-65 (h).

56. Nandalal Meheswari, Narayanmal Maheswari, Dedraj Maheswari, Ramniwas Maheswari, Bhanwarlal Maheswari, partners, carrying on business under the trade name Messrs. Hariram Mohanlal, 43/44 Cotton Street, Calcutta-7 (a); 446A(RJ) (Central), 1-7-57 (b); (D) Iron and Steel, cloth, jute, spices, karansets (c); (A) Catechu, zeera, isabgul bhusi (c); 29-5-65 (h).

57. (S) Govind Prasad Saraf, Sitaram Saraf and Mahabir Prasad Saraf, partners, carrying on business under the trade name Messrs. Sitaram Mahabir Prasad, (for) Sitaram Saraf and Mahabir Prasad Saraf, partners, carrying on business under the trade name Messrs. Sitaram Mahabir Prasad, 76 Cotton Street, Calcutta-7 (a); 316A(RJ) (Central), 1-7-57 (b); 29-5-65 (h).

58. Shri Radheshyam Khetan, Shri Rameshwarlal Bhala and Shri Binod Kumar Jalan, partners, carrying on business under the trade name Messrs. Binode

Kumar Arjun Prasad, 68 Cotton Street, Calcutta (a); RJ/3000A, 4-8-61 (b); (A) Iron Safe (c); 1-6-65 (h).

59. Messrs. Minerals and Metal Pvt. Ltd. (S) 91 Lower Chitpur Road, Calcutta (for) P-16 Kalakar Street, Calcutta (a); (S) 932A(RJ) (Central), 4-6-65 (for) 277A(JK) (Central) (b); 4-6-65 (h).

60. (S) Shri Samarendra Nath Shaw, carrying on business under the trade name Samarendra Nath Shaw, (for) Messrs. Samarendra Nath Shaw, 81 Ultadanga Coal Depot, Calcutta (a), 405A(SH) (Central), 14-10-57 (b); 7-6-65 (h).

61. India Selling Organisation Ltd., 8 Brojodayal Shaw Road, Calcutta 2- (a); 1221A(SH) (Central), 15-4-65 (b); (A) Zinc oxide, tin soldering, stainless steel boidles, electric copper wire - after the words Wire and wire rods (d); 8-6-65 (h).

62. Messrs. Om Prakash Goyal, Suresh Chand Goyal, Ashok Kumar Goyal (minor), Nilima Goyal (minor), Anjana Goyal (minor), represented by their father Hari Shankar Goyal and Santiswarup Goyal, respectively, carrying on business under the trade name Omprakash Suresh Chand, 207 Maharshi Debendra Road, Calcutta-7 (a); 1222A(SH) (Central), 17-4-65 (b); (A) Linseed, cotton seed, oil, castor oil, rice bran oil, solvent oil, mustard oil, mahua oil, gunny bags (c); 9-6-65 (h).

63. Sarbasri Ram Chand Jethanand, Lalchand Tirthdas and Murlidhar Tirthdas, partners, carrying on business under the trade name Messrs. Ramchand's, A 7/1 New Market, Calcutta (a); 942A(TL) (Central), 4-12-64 (b); (A) Clocks, watch straps (c); 7-6-65 (h).

64. Messrs. Republic Engineering Corporation Ltd., 7 Choringhee Road, Calcutta (a); 23A(TL) (Central), 12-6-57 (b); (A) Raw materials, e.g. Machine screws, name plates, caution plates, metre parts for the purpose of manufacturing postal franking machine (d); 7-6-65 (h).

65. (S) Sarbasree Rajeshwar Prasad, Jagadish Kumar, Vishnu Narain, Shivom Narain, Shri Shri Bhagwan, Sm. Birma Vati, partners, carrying on business under the trade name G. P. Gupta & Co., (for) Partners Shri L. Dhoomilal, Shri L. Kanwar Krishan, Shri L. Lalit Kumar, Shri L. Gobind Prosad, Shri L. Rajeswar Prosad, Shri L. Jagadish Kumar, Shri L. Vishnu Narain, Shri L. Shivom Narain, Sree Sree Bhagwan, partners, carrying on business under the trade name Messrs. G. P. Gupta & Co., 41 Dharamtolla Street, Calcutta (a); 286A(TL) (Central), 20-7-57 (b); 9-6-65 (h).

66. Shri Ismail Zabechi, Shri Shamoon Khamusi and Mr. Hassan Ali, partners, carrying on business under the trade name Elliott Stores, 80B Elliot Road, Calcutta (a); 771A(TL) (Central), 29-8-62 (b); (A) Pickles (c); 10-6-65 (h).

Explanatory notes. - Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended:-

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 196C.T.—17th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Kiriti Mohan Dutta, carrying on business under the trade name Jasamanta Kiriti Mohan Dutta, P O Lohapur, District Birbhum (a); 82A(AS) (Central) 11-7-57 (b); (a) Mustard seeds, oil cake, sugar, teppata jira, cereals and pulses (c); 22-5-65 (h)

2. Shri Tilakchand Baid carrying on business under the trade name Jain Bastralaya, 29/1/30 Armenian Street, Calcutta (a); 246A(AT) (Central), 26 6 57 (b) Cloth, ready made garments (c) 7-6-65 (h)

3. Messrs. Y. M. C. A. Publishing House, 5 Russel Street, Calcutta, Calcutta (1) (a); 51B(BH) (Central) 19-7-57 (b); Books (c); 5-6-65 (h).

4. Shri Amritlal Shingbir, carrying on business under the trade name Messrs. M. Dharshibhoy, 55 Canning Street, Calcutta (a); 261A(CL) (Central) 1-7-57 (b); Patent and proprietory medicine drugs surgical dressing (c); 29-5-65 (h).

5. Shri Ashutosh Ganguli and Shri Chhotubhai Lallubhai Desai, carrying on business under the trade name Messrs. Calcutta Steel & Wire Agency, 10 Clive Row, Calcutta (a); 476A(CR) (Central), 6-7-57 b); Iron and steel, wire, wire nails and m. s rounds and squares (c); 9-6 65 (h).

6. Messrs. Purushottamdas Jalan, Jwalla Prosad Jalan and others, partners, carrying on business under the trade name Messrs. Purishottamdas Jalan 5 Mangoe Lane, Calcutta (a); 560A(EL) (Central) 1-7-57 (b); Shellac, stick lac, hosin, hartal, lac, lac products and wax, seedlac, button lac, kirilac, mulamalac, kunilac, wax sutli, gunny bags, hessian cloth, jute goods and buttons (c); 4-6-65 (h).

7 Messrs. Akshoy Kumar Koley, Rabindranath Koley, Sarada Prasad Koley and Surendranath Koley, carrying on business under the trade name Mundle Barley Manufacturing Co., 2 Canal East Road, Calcutta 4 (a); 829A(MK) (Central), 1-12-60 (b); the dealer manufactures the following goods namely, barley (d); 4-6-65 (h).

8 Messrs. Paper Concern Private Ltd., P22/3 Radhabazar Street, Calcutta (a); 414A(RB)(Central), 16-7-57 (b); Paper, printing inks, roller's composition, brass rules, zinc lead stationery goods, match boxes (c); 8-6-65 (h).

9. Calcutta Lime Traders, 67/47 Strand Road, Calcutta (a); 237A(SH) (Central), 26-7-57 (b); Lime (c); 10-6-65 (h).

10 Messrs R N. Rustomji & Co., 5 Dharamtolla Street, Calcutta (a), 89A(TL)(Central), 27-6-57 (b); Toilet requisites, jam, jelly, pickles, honey, syrups, squashes, mineral water, chocolates, tinned meat and soups cold storage goods (c); 9-6-65 (h).

S. K. BOSE, Commissioner.

No 193C.T. - 17th June 1965.— In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of ule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. B-723761 to B-723763 ..	Messrs. Dishergar Power Supply Co. Ltd., Sanctoria, P.O. Dishargarh, Dist. Burdwan. AS/1374A.
2. A-085447	Messrs. Radhakissan Agarwalla, P.O. Sitaihat, Sitaihat, Cooch Behar. CB/934A.
3. B-174314	Messrs. Remington Rand of India Ltd., 3 Council House Street, Calcutta. EL/7B.
B-143272	Messrs. A. C. Gidelings (P) Ltd., 3 Chittaranjan Avenue, Calcutta. SL/4102A.

S. K. BOSE, Commissioner.

No. 206 C.T. 1st July 1965. —In pursuance of the provisions of sub-rule (6) of the rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub rule (4) of rule 27A of the Bengal Sales Tax Rules : —

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. B-917195	Messrs. Krishna Tea Co., 72 Canning Street, Calcutta AT/309A.
2. E-040188 to E-040193 C-042108. D-044658 to D-044660 B-073339 to B-073344.	Messrs Purushottamdas Jalan, 5 Mangoe Lane, Calcutta EL/3308A.
3. C-301510	Swadhinata, 10 Brindaban Mullick Lane, Calcutta. MK/3723A.
4. A-159686 to A-159688 .. A-159199 and A-159200. B-253862, B-253723 to B-253725.	Messrs United Chemical & Hardware Agency, 27/29 Brabourne Road, Calcutta-1. RB/617A.
5. A-140351 to A-140365 ..	Messrs Oil Corporation of India (P) Ltd., 4 Chittaranjan Avenue, Calcutta-13. SL/3211A.
6. A-204462, A-204464 to A-204470 B-035963 and B-035965.	Messrs Trisure Products, Marrydas Balagarh Villas, Hooghly. SP/1155A.

S. K. BOSE, Commissioner.

No. 210 C.T.—1st July 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rule, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules : —

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
1. N/O-498923 to N/O-498925	Messrs Chandoolal B. Modi & Co. (Pr.) Ltd., 18/13 Dover Lane, Calcutta-29. 273A(BH) (Central).
2. N-205551 to N-205575 ..	Messrs Ganges Commercial Co. (P) Ltd., 32 Cross Street, Calcutta. 459A(MR)(C).
3. N-312977 to N-313000	Messrs. Oil Corporation of India (P) Ltd., 4 Chittaranjan Avenue, Calcutta-13. 834A(SL) (C).
4. N/0-088733 to N/0-088745	Messrs. Trisure Products, Marrydas Balagarh Villas, Hooghly. 223A/(SP) (C).

S. K. BOSE, Commissioner.

No. 11233C.T. — 7th July 1965. — Shri Sailesh Chandra Das, Commercial Tax Officer. Grade II, of Manicktala charge, was allowed earned leave for thirty days from 23rd April 1965 to 22nd May 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11236C.T.—7th July 1965. — Shri Manindra Kumar Bhattacharjee, Commercial Tax Officer, Grade II, of Jorasanko charge was allowed earned leave for twenty-eight days from 4th May 1965 to 31st May 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11278C.T. — 8th July 1965. Shri Sekhar Kumar Chakravorty, Commercial Tax Officer, Grade II, of Jorasanko charge was allowed earned leave for twelve days from 14th June 1965 to 25th June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11282C.T. — 8th July 1965. — Shri Subrata Ghosh, Commercial Tax Officer, Grade II, of Bhowanipur charge was allowed earned leave for thirteen days from 7th June 1965 to 19th June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

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सत्यमेव जयते

SRAVANA 21] THURSDAY, AUGUST 12, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 197 C. T.—24th June 1965—In pursuance of provisions of section 9 of the Bengal Finance (Sales) Act, 1941 (Bengal Act, VI of 1941), the followig nes and addresses of newly registered dealers together h a description of the goods covered by their regis-tion certificates are published for general infor-tion:—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number ad date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

Sarbashree M. M. Sahai, S. M. Sahai and N. M. ai, partners carrying on business under the trade ne Messrs. Elite Light Engineering Company, 595/ ck-0 New Alipur, Calcutta-53 (a); AL/1089A, 6-65 (b); (I) Raw materials. Provided that all goods which exemption from payment of sales tax is imed are intended for use in the actual process of nufacture of the goods named below: (i) Alluminium idu- or clamps and jointing compound (c).

Sarbasree H. Agarwala, R. S. Gupta, Rama-ar Gupta and Rukmani Devi (Partners) carrying bu iness under the trade name Messrs. Radhe-am Trading Co., 105A Diamond Harbour Road, Calcutta-23 (a); AL/1090A, 17-6-65 (b); Rice, pulses, bhusi, mustard oil, vanaspati, groundnut and ground nut oil (d).

3. Shri Chittaranjan Mukherjee, carrying on business under the trade name Chowkidanga Colliery (Quarry No. 1 and 2), P. O. Topsi, District Burdwan (a); AS/2605A, 28-5-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., explosive: Provided that all goods for which exemption from payment of sales tax is claimed are intended for directly use in the actual process of raising of the goods named below: Coal (c).

4. Shri Gurbachan Singh Punesar, carrying on business under the trade name G. S. Punesar and Sons, G. T. Road East, P. O. Asansol, District Burdwan (a); AS/2606A, 31-5-65 (b); Pump, Empellor, H. T. Cable, motor capacitor, electric motors, cable compound, cable box, pipe fittings, copper contacts, oil circuit breaker switches, welding equipments, starters-P/B and S/D, Wax, abonite rods, enamelled wires, Deewires, empire cloth, leatheroide paper, fibresheet, bakelite sheet, resin cord, solder wires and sticks, mica, black and Golden varnish and cotton tapes (d).

5. Messrs. Ranjit Kumar Sen and Dhanajit Kumar Sen, carrying on business under the trade name Ranjit Kumar Sen and Brothers, R. R. Road, P. O. Raniganj, District Burdwan (a); AS/2607A, 1-6-65 (b); Joists, channel, guarders, rails, angles tee, steel bars, flat, squares, rounds, plates, gate channels, bolts and washers, C. I. fittings, weights, and measures instrument, coaltar, Phenol, wire and wire nails, wire-netting, hinges, screws roofing bolts, tower bolt, chair nail, gate-hooks, almirah line and ball bearings handles, clips, pad bolts, lock and hacksaw-blade, files, hathooks and tools, collapsible gate and brass fittings, grills, iron strip (d).

6. Messrs. Mani Bhusan Dutta, Pannalal Dutta and Nitai Chandra Dutta, carrying on business under the the trade name of Sati Stone Works, Bhabanandapur (Natchpahari), P. O. Bautia, P. S. Nalhati, District Birbhum (a); AS/2608A, 2-6-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories (3) consumable stores, e.g., lubricating oil, explosive and coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone chip and ballast (c).

7. Sardar Kushal Singh, carrying on business under the trade name Khamba and Co., G. T. Road, Oyaria, P. O. Durgapur-3, District Burdwan (a); —AS/2609A, 3-6-65 (b); Sal Rola, Bamboo, Sized timber, Hard wood, simul planks and timber (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Wooden furniture (c).

8. Messrs. Pursottam Das Kalumal, Thakurdas, P. Panjabi, Assandas Purshottamdas Punjabi, Rattanchand Purusottamdas Tikamdas M. Panjabi and Raja P. Panjabi carrying on business under the trade name "Asha Bros", 113/1 Rash Behari Avenue, Calcutta-29, (a); BH/3815A, 11-6-65 (b); Sarees, Shirtings, Suitings, Blouse materials, Readymade Garments and Hosiery goods (d).

9. Shri Sankar Prosad Roy, carrying on business under the trade name Messrs. Usha Machineries, 28, Dover Road, Calcutta-19 (a); BH/3817A, 12-6-65 (b); (1) Raw materials, Machinery, spare parts and accessories. Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cutting tools (c); Electric motor, Main switch, starter, switch, electric wire, lathe tools, milling tools and grinding wheels (d).

10. Messrs. Prakash Kapoor, Kishanlal Jhunjhunwala Murarilal Jhunjhunwala and Sm. Sumitra Devi, carrying on business under the trade name Indrayan Timber Co., 7A Lower Circular Road, Calcutta-17 (a); BH/3818A, 16-6-65 (b); Timber, Logs, Beams and Planks (d).

11. Shri Bhupal Chandra Kar, Proprietor carrying on business under the trade name Messrs. Bhupal Chandra Kar, Village Dhadanga, P. O. Haludkanali, Bankura (a); BK/626A, 5-6-65 (b); Coriander seeds, cumin seeds, chillies, poppy seeds, soda ash, cocoanut oil, groundnut, groundnut oil, carway seed, tea, ajwan, sugarcandy, coaltar, tejpata, lime (d).

12. Sm. Gaya Saha, proprietress, carrying on business under the trade ame Messrs. Sree Durga Bastralaya, B. C. Road, Baidyanath Katra, Burdwan (a); BN/1482A, 11-6-65 (b); Millmade and handloom bloth, readymade garmetns, Hosiery, Silk and woolen goods (d).

13. Shri Labh Chand Bhutoria, propreitor, carrying on business under the trade name Messrs. Jayshree Distributors, 11, Mithapukur Road, Burdwan (a); BN/1483A, 11-6-65 (b); Radio, cycle, electric fans, steel furniture including steel almirah, typewriter and Refrigerators (d).

14. Sirbasree Ram Kamal Paul, Lakshman Ch. Ram Narayan Paul and Ram Sankar Paul, part carrying on business under the trade name M Ram Sankar Paul ad Bros., Jamalpur, Burdwan BN/1484A, 17-6-65 (b); Coconut oil, castor oil, chilly, sugar candy, poppy seed, empty gunny methi, ghee (d).

15. Sharbasri Arun Kumar Tulshan, Naresh Ku Tulshan, Smt. Sarala Tulshan and Sm. Nirmala Tul carrying on business under the trade name M International Associates, P-15, New C. I. Road, Floor, Calcutta (a); CL/3881A, 4-6-65 (b); (1) materials. Provided that all goods for which exemp from payment of sales tax is claimed are intende use in the actual process of manufacture in Bengal for sale of the goods named below : (i) board box for screw (c); Electrical motor, fuse sta switch, dies, iron-scrap, chain pulley block, hoop (d).

16. Sharbasri Kanhaialal Nanchand Jogani and Ra lal Nanchand Jogani, carrying on business under trade name Messrs Fantilal and Co., 44 Ezra Str 2nd floor, Room No. 3A, Calcutta (a); CL/38 4-6-65 (b); Tea (d).

17. Sharbasri Rajnikant Shah and Navnitlal S carrying on busiess under the trade name Me Royce Dyestuffs Co., 4 Mandir Street, Calcutta CL/3886A, 5-6-65 (b); Dyes, optical whitening agents

18. Shri Umedmall Mehta, carrying on busi under the trade name Messrs. United Stores and Tea Company, 12 B Lower Chitpur Road, Middle B No. 4, Room No. 1, Calcutta (a); CL/3887A, 8-6-65 Alluminium Rivets, Eletrical cables, ball bearing Pu expanded metal, Belting, Belt fastners and dres steel rod (d).

19. Shri Mrinalkanti Guha Thakurta, carrying business under the trade name Messs. Bengal Ful Syndicate, 246 Bepin Bhari Ganguly Street, Calcutta CL/3888A, 10-6-65 (b); (1) Raw materials. Prov that all goods for which exemption from payment sales tax is claimed are intended for use in the act process of manufactue in West Bengal for sale of goods named below : (i) Rubber Solution (c).

20. Shri Mahabir Prasad Agarwala, carrying business under the trade name International Over Traders, 12 Dalhousie Square East, Calcutta (a). 3733A, 14-6-65 (b); Jute caddies (d).

21. High Court Employees Co-operative Stores Canteen Ltd., High Court, Calcutta (a); EL/373 16-6-65 (b); Raw materials, Consumable stores, coal and firewood. Provided that all goods for wh exemption from payment of sales tax is claimed intended for use in the actual process of manufact of the goods named below : Cooked food, sweetme hot tea (c).

22. A. K. Das and Debakar Adak, carrying on busin under the trade name Dass Adak and Co., 6 Sree Kissen Vakat Lane, Howrah (a); HW/302 11-6-65 (b); (1) Raw materials, (2) Plant, machine spare parts and accessories, (3) Consumable stores, e Cutting oil and Mobil oil. Provided that all go

for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Moulded Articles made of non-ferrous metals (c).

23. Shri Kishorilal Sharma, carrying on business under the trade name Messrs. Shyam Steel Corporation 7 Debi Mandir Lane, Lillooah, Howrah (a); HW/3024A, 11-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) M. S. Rounds (c); M. S. Rounds and High Carbon Rounds (d).

24. Shri Phani Bhusan Roy, carrying on business under the trade name of Messrs. Kalika Engineering Works, 101/C, Brindaban Mullick Lane, Howrah (a); HW/3025A, 12-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil, Cutting oil and Grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Lathe machine and Lathe machine parts (c).

25. Shri Surendra Pratap Singh carrying on business under the trade name Messrs. Surendra Pratap and Co., P. O. and Village South Sankril, Howrah (a); HW/3027A, 15-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal, Fuel wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufactue of the goods named below for sale: (i) Bricks and Jhama (c).

26. Shri Kashi Nath Khan carrying on business under the trade name Messrs. K. N. Company, Dasnagar, Ichapur Road, Howrah (a); HW 3028A, 16-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Grease, Mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Pipe fittings (c).

27. Shri Gouri Shankar Sharma, carrying on business under the trade name Metro Service Station, 103/21, Foreshore Road, Howrah (a); HW/3029A, 17-6-65 (b); Mobil and Grease (d).

28. Shri Biswambhar Gupta, carrying on business under the trade name Shree Narayan Oil Stores, 67/50, Strand Road, Calcutta (a); JK/3454A, 11-6-65 (b); Groundnut oil, cocoanut oil, Linseed oil, castor oil and Til oil (d).

29. Messrs. Omprakash Ajit Saria and Mahabir Prasad Kanoi, carrying on business under the trade name Shree Marketing Corporation, 26, Burtolla Street (First floor) Calcutta (a); JK/3455A, 11-6-65 (b); Small Tools, C. I. Skull Scrap, Electric grinders, Leather goods, Electrical goods, welding materials, Ball bearing, M. S. Rounds (d).

30. Messrs. Mohanlal Keyal, Ramautar Keyal, Shyamsunder Keyal, Arjunlal Keyal, natural and legal guardian for and on behalf of Jaiprakash Keyal (Minor), Shreelal Keyal, natural and legal guardian for and on behalf of Surendra Kumar Keyal (Minor), carrying on business under the trade name Hindustan Produce Company, 9 Jagmohan Mallick Lane, Calcutta (a); JK/3456A, 14-6-65 (b).

31. Shri Sadanand Banka carrying on business under the trade name Messrs. Techno Engineering and Stores Supply Co., 21A, Canning Street, Calcutta (a); LR/3696A, 4-6-65 (b); (1) Drills, (2) Hand gloves, (3) Potash, (4) Brush, (5) Rivetting Snap, (6) Ball bearing, (7) Drill Sleeves, (8) Belt punch, (9) Welding goglen, (10) Raw ute, (11) Cotton waste, (12) Reamess, (13) Taps, (14) Endmill, (15) Tools, (16) Spare parts, for Pneumatic Machine (d).

32. Shri Kanteswar Shaw carrying on business under the trade name Maossrs. S. S. Enterprise, 25 Swallow Lane, Calcutta (a); LR/3697A, 4-6-65 (b); (1) Washers, (2) Lock Nuts, (3) Bolts, (4) Screws, (5) Hacksaw Blades, (6) Spindles, (7) Contacts, (8) Connectors, (9) Connecting Tags, (10) Aluminium Strips, (11) Aluminium Rods, (12) P. V. C. Sleevings, (13) M. S. Spacers, (14) Soldering wire, (15) Brushes, (16) Paints and Varnishes, (17) Springs, (18) Emery paper, (19) Emery powder, (20) Black Tape, (21) Insulating Tapes, (22) Cedding Discs, (23) Cork sheet, (24) Adhesives, (25) Twine (d); (1) Raw mactrials. Provided that all goods or which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (II) Electrical goods (c).

33. Shri Binod Kumar Murarka carrying on business under the trade ame Binod Kumar Murarka, 14/5, Clive Row, Calcutta (b); LR/3699A, 9-6-65 (b); (1) Raw Jute, (2) Jute twine (3) Jute bags (d).

34. Shrimati Bipula Bala Daw, carrying on business under the trade name Messrs. Dawn and Sons, 7/1A, Cornwallis Building, Calcutta-12 (a)/ MK/3935A, 11-6-65 (b); Shoes and Hawai chappals (d).

35. Shri Atma Prasad Jaiswal and Shri Ram Kumar Gupta, carrying on business under the trade name Messrs. Bearing and Tools Stores, 81 Madan Mohan Burman Street, Calcutta (a); MK/3937A, 17-6-65 (b); Ball Bearing, Roller Bearing, Steel Balls, Pneumatic tools, Drills (d).

36. Shri Shyamlal Agrawal, Shrimati Sarojini Agrawal, Shrimati Puspa Agrawal, Shri Rup Chand and Shrimati Pushpa Agrawal, B. A., carrying on business under the trade name Messrs. Devi Commercial Company, 48, Jatindra Mohan Avenue, Calcutta-6 (a); MK/3938A, 17-6-65 (b); Muride of Ammonia, Bleaching powder (d).

37. Shri Suresh Chandra Gupta and Shrimati Rukmini Debi, carrying on business under the trade name Messrs. Suresh Products, 10 Durga Charan Mitra Street, Calcutta (a); MK/3939A, 17-6-65(b); (1) Raw materials— Crocein scarlet Moo. Rhodonuine B 500 per cent. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Nail polish and Alta for sale (c).

38. Sree Rran Krishna Saha Proprietor, carrying on business under the trade name Messrs. Parijat Hotel, Hatkhola, Malda (a); ML/806A, 4-6-65 (b).

39. Sree Phanindra Nath Kundu, Proprietor, carrying on business under the trade name Messrs. Phanindra Nath Kundu, Kaliaganj, West Dinajpur (a); ML/807A, 8-6-65 (b); Kerosene, H. S. D. L. D. Oil, mobile oil, malaria-B-Oil (d).

40. Shri Rohini Kanta Pahari, carrying on business under the trade name Rohini Kanta Pahari, village Satikeswar, P. O. Darua, District Midnapore (a); MN/1808A, 9-6-65 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks (c).

41. Messrs. Hari Narayan Singh, Hari Bans Singh and Raghubans Prasad Singh, carrying on business under the trade name Sadarpur Brick Manufacturing Co., Sadarpur, P. O. Nilganj Bazar, P. S. Barasat, 24-Parganas (a); PG/3221A, 8-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

42. Shri Mathura Dass Mall, carrying on business under the trade name Sree Ananta Bhandar, N. C. Dasgupta Road, P. O. and District Purulia (a); PR/474A, 5-6-65 (b); cocoanut oil, groundnut oil, coriander seed, poppy seed, tea, soda, turmaric, oil cake, gur, gram, pulses, kerosine oil, salt, mustard oil (d).

43. Messrs. Asiatic Wires Ltd., carrying on business under the trade name Asiatic Wires Ltd., P-23/24, Radhabazar Street, Calcutta (a); RB/1555A, 11-6-65(b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) G. I. Wires (c).

44. Messrs Lalit Link Chains Private Ltd., carrying on business under the trade name Lalit Link Chains Private Ltd., 33, Brabourne Road, Caclcutta (a); RB/1556A, 11-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, viz., Fuel oil, kerosene oil and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) M. S. Chains and ratched hoists (c).

45. Sarbasree Maqbool Ahmed Saigal, Nasir Ahmed Saigal, carrying on business under the trade name Messrs. The Janta Card Board Box Manufacturing Co., 15, Princep Street, Calcutta (a); SL/4401A, 5-6-65 (b); Raw materials, Plant, machinery, spare parts and accessocries, Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below- Card board boxes (c).

46. Shri Dilip Kumar Basu, carrying on business under the trade name Messrs. Precision Engineering Co. 27, Metcalfe Street, Calcutta (a); SL/4402A, 5-6-65 (b). Electric motor, pump, pumping set, oil engine convertor, condensor, starter, switch, compressor, transformer, generating set, welding machine, bet plate, coupling, pulley, belting, drill machine, band saw, hack saw, shearing, paints, wires, spray, gun, grinder, polisher, clutch, transformer oil, circuit breaker, reduction gear, alternator, paints, lacquer, wire, carbon, carbon bushes, volt meter, amp meter, switch board, engine and pump spares, rice huller, chakki, oil expiller, pressure guage, safety valve (d).

47. Shri Jagdish Chandra Ghose, carrying on business under the trade name Messrs. New Crescent Stores, 109-111, Chandney Chawk. 2nd Gate, Calcutta (a); SL/4403A, 8-6-65 (b); Canvas, gunny and gunny bags, cotton twin and chord, cotton newar and jute newar, spring, chair canvas (d).

48. Amir Ali Mullick, carrying on business under the trade name Messrs. Fancy Bedding Stores, 167/7, Dharmatalla Street, Calcutta (a); SL/4404A, 10-6-65(b). All goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Coir mattresses, Bedding materials (c); Jute Carpet (d).

49. Shri Hari Paul Bhalla, proprietor, carrying on business under the trade name Andrew, Anderson and Co. (India), 95-C, Dharamtolla Street, Calcutta (a), TL/2951A, 12-6-65 (b); Commutator, Carbon Brushes, Contacts, Pneumatic machines, Pneumatic spares, Electrical motor spares (d).

50. Shri H. R. Vadra, Shri O. P. Vadra and Shri S. P. Vadra, partners, carrying on business under the trade name Messrs. Mysore. Electroplating, Gulshaheed Moradabad, U. P. (Port of Calcutta) (a); CS/37A, 5-6-65 (b).

S. K. BOSE, Commissioner.

No. 198 C.T.—24th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of amendment

1. Shri Sanwarmall Nandaka and Shri Umashankar Goyal, carrying on business under the trade name Messrs. Pioneer Industries, 39C Harish Mukherjee Road, Calcutta 25 (a); AL/948A, 2-8-61 (b); After

le words "manufacture of the goods named below":)) (i) plastic parts of electrical fans, (ii) plastic parts electric Motors, (A) (i) parts and components of ectric fans, (ii) Parts and components of Electric otors, (i) plastic goods (c); (A) plastic powder (d); 1-6-65 (e).

2 (S) Shri Krishna Benode Bandhapadhya and raja Benode Bandhapadhyay, carrying on business der the trade name Messrs. Bando Industries, (for) ri Krishna Bandhu Bandhapadhya and Broja andhu Bandhapadhya, carrying on business under e trade name Messrs. Bando Industries, 35 Diamond arbour Road, Calcutta (a); AL/952A, 27-5-63 (b); 6-6-65 (c).

3. Bipul Chowdhury, carrying on business under the ade name Messrs. B. S. Chatterjee and B. Chowdhury, Basanta Bose Road, Calcutta 26 (a); AL/762A 25-6- (b); (A) Wheel Barrows (d); 15-6-65 (c).

4 Messrs. Rameswarlal Saraff, Mathura Prosad raff, Bhani Debi Saraff, Nandlal Saraff and Jugal ishore Saraff, carrying on business under the trade me Shew Buxrai Rameswarlal, Barakar, Burdwan ; AS/6B, 24-9-41 (b); (D) (i) heavy chemicals,) industrial chemicals, (iii) medicinal chemicals,) biscuits, confectionery, (v) over use news paper, i) fire bricks, (vii) fire clay powder (d); (S) Raw terials, (2) Plant, machinery, spare parts and cessories, (3) Consumable stores e.g., coal, fire icks fire clay: Provided that all goods for which emption from payment of sales tax is claimed are ended for use in the actual process of manufacture the goods named below: (c) Sulphate of soda (for) soda (magadi ash, heavy ash and Light ash), (2) coal, sand (4) chemicals bleaching powder, alumina phate alum lump, (5) parts of machineries, (6) Fire icks and bricks and (c) any other raw materials,) Plant, machinery, spare parts, accessories and nsumable stores: Certified by the purchasing dealer be required for use in any process in the manufacture Sulphate of Soda (e); 21-5-65 (e)

5 Messrs. Satyanarain Sarda, Madan Mohan Sarda, tan Mohan Sarda, Sushil Kumar Maheswari, Shrimati rpi Debi Sarda and Sm Sita Debi Sarda, carrying business under the trade name Sainthia Rice & Oil lls Kendi Road, P.O. Sainthia, District Birbhum ; AS/2457A, 13-11-63 (b); (A) Consumable stores, , Lubricating oil (e); (A) Gunny bags (d); 21-5-65

6. Messrs. Ashim Kumar Neogi, Somen Kumar gi and Debabrata Neogi, carrying on business under trade name Durgapur Radio Service, Benachitti, rgapur-4, District Burdwan (a); AS/2557A, 4-1-65 (A) Pens and its accessories, parallel adopter and electrical switch (d); 22-5-65 (e).

Shri Nabakumar Dawn, carrying on business r the trade name Naba Kumar Dawn, Iswarpur, Ahmadpur, District Birbhum (a); AS/2490A, -61 (b); (A) Methi, Ajawa, Mouri, Coaltar, Catechu, ndhut, groundnut oil, lantern glass, tamarind 25-5-65 (e).

Messrs. Tejmal Somani, Kushal Chand Somani, rudan Maheswari and Kailash Narayan Maheswari, ing on business under the trade name Tejmal Sitaram (for) Tejmal Somani, Kushal Chand Somani and Sitaram Mohata, partners, carrying on business under the trade name Messrs. Tejmal Sitaram, Barabazar, Raniganj, District Burdwan (a); AS/1134A, 20-7-49 (b); 26-5-65 (c).

9. Messrs. Jagannath Dutta, Rabindranath Dutta, Biswanath Dutta and Shibnath Dutta, carrying on business under the trade name Hemgopal Dutta, Madangopal Dutta, Bolpur, District Birbhum (a); AS/599A, 31-5-45 (b); (A) Groundnut oil (d); 26-5-65 (c).

10. (S) Pravudayal Prosad, carrying on business under the trade name Pravudayal Prosad, Badri Narayan Prosad (for) Shri Ramkeswar Ram, carrying on business under the trade name Ram Keswar Ram, Ram Dayal Ram, Rampurhat, District Birbhum (a); AS/340A, 3-9-41 (b); 26-5-65 (c).

11. Messrs. Durgapur Projects Employees Multipurpose Co-operative Society Ltd., Durgapur-2, District Burdwan (a); AS/179B, 20-4-65 (b); (A) Spices, butter, fruit squashes, soda ash (d); 28-5-65 (c).

12. Messrs. Ahi Bhusan Samanta, Basanta Kumar Samanta and Priyattam Dutta, carrying on business under the trade name Dutta Co., Raniganj, Burdwan (a); AS/1586A, 30-1-53 (b); (A) Chemical fertilizer (d); 28-5-65 (c).

13. Messrs. Balbhadra Kayal and Biswanath Kayal, carrying on business under the trade name Jhabarmal Balbhadra, Raniganj, District Burdwan (a); AS/1597A, 1-4-53 (b); (A) Sabai string (d); 28-5-65 ().

14. Messrs. Madanlal Maskara, Kamala Debi Maskara, Rukmini Debi Maskara, Hanuman Prosad Kejriwal and Shankarlall Kejriwal, carrying on business under the trade name Builders Traders, P.O. Barakar, District Burdwan (a); AS/2194A, 15-4-61 (b); (A) Lubricating oil, grease, iron scraps (d); 29-5-65 (c).

15. Messrs. Selected Dalurband Coal Co. (P) Ltd., Selected Samla Colliery, P.O. Pandabeswar, District Burdwan (a); AS/1901A, 6-6-58 (b); (D) Any goods to be required directly for the purpose of raising coal (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., explosives and grease: Provided that all goods for which exemption from payment of sals tax is claimed are intended directly for use in the actual process of raising of the goods named below: coal (c); 31-5-65 (c).

16. (S) Messrs. Chunilal Madeka, Daulatram Madeka, Indulal Pathak and Kiron Madeka, carrying on business under the trade name C. L. Madeka & Co., Managing Agents, North East Salampur Colliery (for) Messrs. C. L. Madeka & Co., Managing Agents, North East Salampur Colliery, P.O. Samdi, District Burdwan (a); AS/2125A, 9-4-58 (b); (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., explosive: Provided that all goods for which exemption from payment of sales tax is claimed are intended for directly use in the actual process of raising of the goods named below: coal (c); (D) Colliery stores and mining machinery (d); 31-5-65 (e).

17. (S) Sm. Giniya Debi Bazaz, carrying on business under the trade name Messrs. Pradip Traders (for) Sm. Girija Debi Bazaz, carrying on business under the trade name Messrs. Pradip Traders, Shib Mandir Road, P. O. Raniganj, District Burdwan (a); AS/2577A, 5-3-65 (b); 2-6-65 (c).

18. (S) Shri Abbas Fazle Hussain, Shri Amir Fazle Hussain, carrying on business under the trade name Fazle Hussain & Brother (for) Shri Abbas Fazle Hussain, Shri Amir Fazle Hussain, Shri Fazle Hussain Ishabhai, carrying on business under the trade name Fazle Hussain & Brothers, 44 Armenian Street, Calcutta (a); AT/788A, 24-9-41 (b); 11-6-65 (c).

19. Shri Dipchand Golcha, carrying on business under the trade name Dipchand Golcha, 10/1 Portuguese Church Street, Calcutta (a); AT/127A, 30-9-41 (b); (A) Caustic soda flake (d); 12-6-65 (c).

20. (S) Shri Mulraj Bhagwandas, Shri Vinod Kumar Pannachand Narsana and Shri Girish JamnadasParikh, carrying on business under the trade name Bombay Aluminium Stores, (for) Sri Malraj Bhagwandas, carrying on business under the trade name Bombay Aluminium Stores, 34 Armenian Street, Calcutta (a); AT/3853A, 19-10-62 (b); 12-6-65 (c).

21. Sarbashree Badridas Chowdhury, Debidutt Chowdhury, Binandi Lal Chowdhury and Keshardeo Chowdhury, partners, carrying on business under the trade name Sree Viswa Karma Industries, 192 Jamunalal Bazaz Street, Calcutta (a); AT/564A, 12-11-41 (b); (A) Iron scrap, iron waste and iron and steel goods (d); 14-6-65 (c).

22. Shri Nand Kishore Kedia, Shri Nawal Kishore Kedia, Shri Vinod Kumar Kedia, Shri Shiva Kumar Kedia, carrying on business under the trade name Benarsilall Kedia & Sons, 71 Canning Street, Calcutta (a); AT/3530A, 30-1-59 (b); (A) Kitkat fuse, tops, sockets connectors (d); 15-6-65 (c).

23. Sarbashree Biswanath Kajaria, Gopikishan, Kajaria, Girdharilal Kajaria, Tarachand Kajaria and Shyamlal Kajaria, partners, carrying on business under the trade name Narsing Das Biswanath, 3 Amratala Street, Calcutta (a); AT/36A, 26-9-41 (d); (A) Wire rope slings, steel wire mesh and saw circular (d); 15-6-65 (c).

24. Shri Hiralal Daga, Shri Bhikamchand Daga, Shri Punamchand Daga, Shri Indarchand Daga, Shri Premraj Daga, carrying on business under the trade name Motilal Meghraj, (S) 29/1/30 Armenian Street, Calcutta (for) 29/30 Armenian Street, Calcutta (a); AT/1883, 4-10-50 (b); 16-6-65 (c).

25. (S) Messrs. Satya Narain Chandra and Deb Narain Chandra, carrying on business under the trade name Bharat Supply Agency (for) Shri Satyanarayan Chandra carrying on business under the trade name Bharat Supply Agency, 2 Mullick Street, Calcutta (a); AT/3185A, 10-12-54 (b); 16-6-65 (c).

26. (S) Messrs. Giridharilal Chowdhury, Babulal Agarwala, Ramawakar Jhajharia, Ganpatlal Agarwala and Surajmal Agarwala, carrying on business under the trade name Ganapatlall Sagarmall (for) Messrs. Ganapatlal Agarwala and Surajmal Agarwala, carrying on business under the trade name Ganapatlall Sagarm 47 Pandit Pursattam Roy Street, Calcutta (a); AT/5 26-9-41 (b); 16-6-65 (c).

27. Sm. Parama Murarka, Shri Ramprakash Mura carrying on business under the trade name Mes Murarka (Overseas) Co., 156 Jamunalal Bazaz Str Calcutta (a); AT/3793A, 17-11-61 (b); (A) Copper str copper rod (d); 16-6-65 (c).

28. Shri Nogendra Nath Chandra, carrying business under the trade name Messrs. Transoc Export Import Agency, (S) 70 Syed Amir Ali Ave Calcutta (for) 5 Garstin Place, Calcutta-1 (a); (S) I 3816A, (for) EL/3512A (b); 12-6-65 (c).

29. Shri Amitava Narayan Choudhury, Shri Sa Kanti Mukherjee and Sm. Smritee Sur, carrying business under the trade name Messrs. Modern Engine ing Tools, 80 Jhowtolla Road, Calcutta (a); BH/375 19-2-65 (b); (A) Contact (fined and movirg), cop strips, wire nails, spring, leather flap valve, tul e spare brass filter, drills and dies (d); 12-6-65 (c).

30. (S) Sm. Chandrakala Devi, Brij Rani D Messrs. Sidhartha Barman, Vireek Chand Burm Gyan Chand Burman, Sm. Sudha Burman, Mes Pradip Chand Burman,Anand Burman (Minor) Jagad Chowdhury and Sm. Sarada Devi, carrying on bu under the trade name Messrs. Jasidih Trading Comp (for) Sms. Chandrakala Devi, Brij Rani Devi, Mes Sidharth Burman, Vivek Chand Burman, Gyanch Burman Sm. Sudha Burman, Messrs. Pradip Ch Burman, and Anand Buman, carrying on busi under the trade name Messrs. Jasidih Trading Compa (S) 171/H, Rash Behari Avenue, Calcutta-19 (I 142/1 Rash Behari Avenue, Calcutta-29 (D) 4 T chand Dutta Street, Calcutta (A) Ganguly Bagan,C Calcutta-32 (a); BH/329B, 14-11-62 (b); 12 6 (c).

31. (S) Messrs. Satya Prosad Roy and Prah Kumar Basu Mallick, carrying on business under trade name Messrs. Service Syndicate (for) Mes Service Syndicate, 148 Rash Behari Avenue, Calcu (a); BH/1168A, 1-4-49 (b); (D) Hardware (d); Screw, galvanised wire, varnish, brass pins (d 12-6-65 (c)

32. Messrs. Lalith Kumar Chandulal and Chandrak Chandulal, carrying on business under the trade na Messrs. Modern Stores, 45A, Rash Behari Aven Calcutta (a); BH/1868A, 20-6-50 (b); (D) Provisio stationery goods, toilets (d); (A) Tea, coffee powd coffee seeds P.L.A., coffee seeds peaberry, soapt powder, tamarind, pickles, papped and appalam, a fetida, grinding stones, brass vessels, bleaching pow sambar powder, chilly powder, sambrani vermic cheerabadam, sont, fruit jam, tooth paste, tooth bru hair oil perfumed, toilet powder, face powder, phe bottle, phenoil tins, face cream, tooth powder, scen castor hair oil, paper bags, ribbon, snow, blades 12-6-65 (c).

33. Messrs. Nityananda Paul, Niranjan Ch. Pa Narayan Chandra Paul and Nikhil Krishna Pa carrying on business under the trade name Messrs. N. Paul & Sons, 4 Panchanantala Road, Calcutta Calcutta-1 (a); BH/277B, 6-9-59 (b); 15-6-65 (c).

34. (S) Messrs. K. L. Chandak, Chimanlal Ramesh Lal, Satish Kumar, Sm. Gurdevi, carrying on busines under the trade name Messrs. Satish Rosin Turpentine Works, 79/2 Palm Avenue, Calcutta-19 (for) 84D Park Street, Calcutta-16 (a); BH/3459A, 9-3-63 (b): 16-6-65 (e)

35. (S) Sm. Sundarmayee Ghosh, carrying on business under the trade name Messrs. Ghosh Basanalaya (for) Messrs. Ghosh Jewellery, 63 Ashutosh Mukherjee Road, Calcutta-20 (a); BH/2932A, 13-12-57 (b); 16-6-65 (e).

36. (S) M. A. Marcar, carrying on business under the trade name Messrs. Middleton Eng. Co., (for) D.C Marcar carrying on business under the trade name Messrs. Middleton Eng Co., 12E Park Street, Calcutta-16 (a); BH/63A, 22-9-41 (b); 16-6-65 (e).

37. Sarbashri Satya Ranjan Biswas, Gopal Chandra Ghose, Jonardhan Chandra Dey and Devendra Nath Paul, Partners, carrying on business under the trade name Messrs. S. R. Biswas, Dhaldighi Road, Burdwan (a), BN/1447A, 30-11-64 (b); (A) Brick, Jhama, Brick bats (d); 14-6-65 (e).

38. Sarbasree Narendra Gopal Burman, Ganga Prosad Burman, Anil Kumar Burman, Maadev Kumar Burman, Partners, carrying on business under the trade name Messrs. Burman & Sons, B. C. Road, Burdwan (a); BN/1461A, 20-3-65 (b); (A) Electric cables, Heaters, Electric Iron, Motors Oil circuit Breaker, Tube lamps, Chokes, Batten, Air Break switches, Distribution Box, Condid pipe, Elbow Bends, Meter, Tube lamps, Insultator (d); 15-6-65 (e).

39. (S) Shri Gokul Krishna Dey, Proprietor, carrying on business under the trade name Messrs, Gokul Krishna Dey (for) Messrs. Gokul Krishna Dey, Nutanganj, Burdwan (a); BN/76B, 26-4-48 (1); 15-6-65 (e).

40. (S) Messrs. Purusottam Agarwalla, Damodar Agarwalla, Jawalla Prosad Agarwala and Radhesyam Agarwalla, Partners, carrying on business under the trade name Messrs. Hem Raj Rice Mill (for) Messrs. Hem Raj Rice Mill, Katwa, Burdwan (a); BN/1224A, 5-11-58 (b); 15-6-65 (e).

41. Sarbasree Nityananda Haldar and Gopal Chandra Haldar, Partners, carrying on business under the trade name Messrs. Nityananda Haldar, Gopal Chandra Haldar, Nutanganj, Burdwan (a): BN/5A, 24-9-41 (b); (A) Asbestos sheets and fittings, G. P. sheets, B. P. sheets, Iron rods, Joists, Angles, Flats, Tees, Nuts and Bolts, Stone, C. I. Pipe and fittings, C. I. Pans, Cane busket, Files, Linseed oil, Turpentine oil, E T. Screen, Lime, Scale and weights G. I. Pipe, Pump filter. (D) Iron Steel, Hardwares, Metal sheets, Iron goods, Cast iron materials, Asbestos, Many other things in Agriculture, Oils of all kinds (d); 15-6-65 (e).

42. Shri Hari Pada Mistri, Proprietor, carrying on business under the trade name Messrs. Hari Pada Mistri, Parkas Road, Burdwan (a); BN/121A, 25-10-41 (b); (A) Iron rods (d); 16-6-65 (e).

43. (S) Messrs. Lakshman Chandra Pal, Gora Chand Pal, Rabindra Nath Pal, Asoke Pal and Arup Kumar Pal (Partners), carrying on business under the trade name Messrs. H. L. Pal & Sons (for) Shri Lakshman Chandra Pal, carrying on business under the trade name Messrs. H. L. Pal & Sos, Khagar Mursidabad (a); BR/75A, 8-9-42 (b); 5-6-65 (e).

44. (S) Sarbasree Pannalal Mundra, Laxmi Narayan Chandak, Belchand Chandak and Sitaram Chandak, carrying on business under the trade name Jugal Kishore Shibratan (for) Sarbasree Pannalal Mundra, Luxmi Narayan Chandak, Mohanlal Mundra, Balchand Chandak and Sitaram Chandak carrying on business under the trade name Jugal Kishore Shibratan, Biswasingha Road, Cooch Behar (a); CB 556A, 11-7-57 (b); 12-6-65 (e).

45. (S) Sarbasree Labhchand Boid, Abhoy Singh Boid, Kaluram Boid and Bhapi Devi, carrying on business under the trade name Messrs. Amichand Abhoy Singh (for) Shri Dhanraj Loid, Shri Labh Chand Boid, Srimati Dhapa Devi and Shri Kaluram Boid, carrying on business under the trade name Messrs. Amichand Abhoy Singh, P.O. Alipurduar, District Jalpaiguri (a); CB 593A, 4-5-50 (b); 14-6-65 (e).

46. Shri Himatlal Khodidas Lakshmi, carrying on business under the trade name Messrs. Niru Veera Corporation, 55 Canning Street, Calcutta (a); CL 2295A, 1-12-58 (b); (A) Tik-20, Sprayer (d); 4-6-65 (e).

47. Shri Gangaram Thawardas, Shri Satbambai, Shri Devkishan R. Marwari and Shri Harish R. Marwari, carrying on business under the trade name Messrs. Harish Trading Co., 55 Canning Stret, Calcutta (a); CL/3819A, 30-1-65 (b); (A) Workshopmachine and tools, Gunmetal (d); 5-6-65 (e).

48. (S) Shri B. N Arora and S. N. Arora, carrying on business under the trade name Messrs. Arora & Sons, (for) Arora & Sons, 44/45 Ezra Street, Calcutta (a); CL/1398A, 29-10-45 (b); 4-6-65 (e)

49. Messrs Ancillary Automatic Industries Private Ltd., 309 Bowbazar Street Calcutta (a); CL 3831A, 22-12-59 (b); After the words Plant, machinery, spare parts and accessories, (A) Consumable stores, e.g., Ultra oil and cutting oil (e); 4-6-65 (e)

50. (S) Shri Dookinanden Murarka and Shri Shivram Murarka, carrying on business under the trade name Messrs. India Steel Furniture Manufacture Co., (for) India Steel Furniture Manufacture Co., 95 Mahatma Gandhi Road, Calcutta (a); CL 3382A, 10-2 62 (b); 5-6-65 (e).

51. (S) Mrs. Qamrunisa and Abdul Ghani, carrying on business under the trade name Kahinoor Card Board Box Industry (for) Messrs. Mohd. Sayeed and Abdul Ghani carrying on business under the trade name Kahinoor Card Board Box Industry 149 Lower Chitpur Road, Calcutta (a); CL 3330A, 31-10-51 (b); 8-6-65 (e).

52. (S) Shri Omprokash Saroff, Shri Bhagawati Prosad Saraff and Sm Giri Devi Dhanuka, carrying on business under the trade name Messrs. J. J. Electricals (for) Shri Jagadish prosad Saraff, carrying on business under the trade name Messrs. J. J. Electricals, 12 Lower Chitpur Road, Calcutta (a); CL/3237A, 21-12-60 (b); 9-6-65 (e).

53. (S) Sarbasri Bhagawati Prosad Saraff, Omprokash Saraff, Mani Bai Saraff, and the minors Shri P. S. Shraff, Shri P. C. Shraff, Shri Promod kumar Saraff and Shri Pradeep K. Saraff, carrying on business under the trade name Messrs. Avan Electric Co. (for) Shri Bhagirath Prosad Saraff, carrying on business under the trade name Messrs. Avan Electric Co., 12 Lower Chitpur Road, Calcutta (a); CL/3165A, 21-3-60 (b); 9-6-65 (e).

54. (S) Sarbasri Abdul Quiyum, Md. Amin, Abdul Awal, Md. Farooque, Musss Sabira Begum, Musst, Mahmuda Begum, Musst. Mamuda Begum, Musst. Fahmida Begum Musst Zuleda Begum and Musst Aziza Begum, carrying on business under the trade name Messrs. Aminia Hotel (for) Messrs. Abdul Awal, Abdul Quiyum, Md. Amin, Md. Farique, Md. UsmanMd. Siddique, Musst. Sabera Begum, Musst. Mahmuda Begum Musst. Fahmida Begum, Miss Zubaida Begum Miss. Aziza Begum, Musst. Hamda Begum carrying on business under the trade name Messrs. Aminia Hotel, 8 Zakaria Street, Calcutta (a); CL/254A, 26-9-41 (b); 10-6-65 (e).

55. (S) Indian Shipping General Agency (Pvt.) Ltd. (for) Shri Satyendra Nath Lahiri, Proprietor, carrying on business under the trade name Indian Shipping Agency, 3 Mungoe Lane, Calcutta (a); EL/3568A, 29-11-62 (b); 11-6-65 (e).

56. Shri Bimal Kumar Mukherjee, Nirmal Kumar Mukherjee and Prasanta Kumar Mukherjee carrying on business under the trade name Messrs. Universal Trading Union, 7 Wellsley Place, Calcutta (a); EL/621A, 8-10-41 (b); (D) Hardware 14-6-65 (e).

57. Shri Omprakash Thar r, carryin on business under the trade name Messrs. Robbin Builders, (S) 2 Church Lane, Calcutta (for) 14 2 Clive Row, Calcutta (a); (S) EL/3735A (for) LR/3574A (b); 17-6-65 (e)

58. Shri Girdhar Das Bagri, carrying on business under the trade name Messrs Everhappy Traders, 3 Esplanade East, Calcutta (a); EL/3475A, 3-8-61 (b); A. R. S. joists, M. S. angles, M. S. channels, M. S flats, M. S plates (d); 17-6-65 (e).

59. Shri Amulya Charan Das, carrying on business under the trade name Messrs. Radha Krishna Card Board Box Factory (S) 7 Sailendra Nath Basu Road, Salkia, Howrah (for) 5 Jaliapara Lane, Salkia, Howrah (a); HW/1792A, 17-8-56 (b); 11-6-65 (e).

60. Messrs. Kundan Lal Agarwal, Trilock Chand Agarwal and Kewal Krishna Agarwal carrying on business under the trade name The Indian Tube Manufacturing Co. (S) 100 Madhu Sudan Paul Chowdhury Lane, Howrah, for 5 Narain Prosad Babu Lane, Room No. 9A, 2nd floor, Calcutta-7 (e); (S) HW/3026A, for JK/3340A (b); 16-6-65 (e)

61. (S) Messrs. Ajit Kumar Porel, Arjun Porel and Jubraj Porel, carrying on business under trade name Jubraj Porel and Brothers for Messrs. Ajit Kumar Porel, Arjun Porel, Bhim Ch. Porel, Jubraj Porel, Nakul Porel and Samarendra Porel carrying on business under the trade name Jubraj Poral and Brothers, 8 Kuchil Sarkar 1st Bye Lane, Howrah (a); HW/2175A, 15-10-60 (b); 16-6-65 (e).

62. Messrs. Jogannath Prosad Agarwala, Mahab Prosad Tibrewala and Ramwatar Agarwala carrying on business under the trade name Shree Joganath Flour Mills, 89 Dr. Abani Dutta Road, Howrah (D) Howrah-1 (a); HW/211B, 16-9-64 (b); 16-6-65 (e).

63. (S) Messrs. Raghunath Prosad Kanoria, Kashi Prosad Kanoria, Ram Sundar Kanoria, carrying on business under the trade name Lachminarayan Chandmal for Shri Ram Sundar Kanoria (Proprietor), carrying on business under the trade name Lachminarayan Chandmal, 29 Banstolla Street, Calcutta (a); JK/898A 22-9-41 (b); 12-6-64 (e).

64. Messrs. R. S. Bhagat and Co. (P) Ltd., 4 Ramkumar Rakshit Lane, Calcutta (a); JK/3290A, 19-10-63 (b); (A) Caustic Soda, liquid Chlorine and Hydrochloric acid (d); 12-6-54 (e).

65. Shri Pushkar Lal Gupta, Proprietor, carrying on business under the trade name Messrs. Pushkarlal and Co., 121 Cotton Street, Calcutta (a); JK/2628A, 3-6-55 (b); (A) Coir string, (d); 12-6-54 (e).

66. (S) Messrs. Niranjan Parekh and Pankaj Kumar Parekh, carrying on business under the trade name Alankar for Sri Niranjan Parekh (Proprietor), carrying on business under the Messrs. Alankar, 2 Jagmohan Lane, Calcutta-27 (a); JK/2970A, 3-6-59 (b); 14-6-65 (e).

67. Messrs. Banarshidas Almal, Sudhabai Almal Mahesh Kumar Almal and Srimati Jinni Debi Almal carrying on business under the trade name Amal Brothers, 35 Burtolla Street, Calcutta-7 (*Branch Office*) (S) 5 Clive Row Calcutta-1, for 43 Netaji Subhas Road, Calcutta-1 (a); JK/174B 25-8-52 (b); 14-6-65 (e).

68. (S) Messrs. Muktipada Kowar and Sm. Kalimati Kowar, carrying on business under the trade name J. N. Kowar and Sons, for Messrs. Dhatri Pada Kowar, Mukti Pada Kowar and Sm. Kalimati Kowar carrying on business under the trade name J. N. Kowar & Sons, 20-2B Maharshi Debendra Road, Calcutta (a), JK-2508A, 9-3-53 (b); 15-6-65 (e).

69. Shri Ram Chandra Kamani (Proprietor, carrying on business under the trade name Kamani Exports (India), 4 Narayan Prosad Babu Lane, Calcutta (a), JK-3387A, 20-1-65 (b); (A) Heavy cees cloth (d), 16-6-65 (e).

70. Shri Bulaki Das Vyas, carrying on business under the trade name Messrs. D. K. Trading Co., 8 Raja Brojendra Street, Calcutta (a); JK-3363A, 26-9-64 (b); (A) Card board, files, bibcock, drill chunk, screw driver and starter (d); 16-6-65 (e).

71. (S) Shri Baburam Sharma, carrying on business under the trade name Messrs. Ram Narayan Baburam for Messrs. Ramnarain Malhotra and Baburam Sharma, carrying on business under the trade name Ram Narayan Baburam, 8 Sham Seal Lane, Calcutta-7 (a) JK-3192A, 13-7-62 (b); 166-65 (e).

72. Messrs. Deokinandan Sharma (Proprietor) carrying on business under the trade name Messrs. Leather and Steel Products, 26 Burtolla Street, Calcutta (a); JK-2771A, 9-10-56 (b); (A) Welding rod, safety materials rubber sheet, strip and signal lamp paint, wire,

ire products, burbed wire, steel tools, hoop iron n-ferrous materials (d); 16-6-65 (e).

73. Messrs. Banwarilal Agarwal, Trilok Chand garwal, Kewal Krishna Agarwal, carrying on business e trade name Banwarilal Prokash Chand, 6 Narayan osad Babu Lane, Calcutta (a); JK-3270A, 19-3-63); (A) Gunmetal scraps, Aluminium, scraps and gots and piston rings (d); 17-6-65 (e).

74. Shri Gopinath Sharma (Proprietor), carrying business under the trade name Messrs. Electric oducts, 26 Burtolla Street, Calcutta-7 (a); JK-2772 10-56 (b); (A) Electrical goods (d); 17-6-65 (e).

75 Shri Ramprosad Lohia, Proprietor, carrying on siness under the trade name Messrs. Ramprosad hia, (S) 132 Cotton Street, Calcutta for 5B Mukta- m Babu Street, Calcutta (a); (S) JK-3457A for K-2453 (b); 17-6-56 (e).

76 Shri Radha Ballav Dey, carrying on business nder the trade of Santi Stores, P.O. and District lpaiguri (a); JP-585A, 7-1-49 (b); (A) Electric fan (d); 6-65 (e).

77 Messrs. Maniram Agarwalla and Mangalchand garwala, carrying on business under the trade name aniram Mangalchand, Siliguri Bazar, P.O. Siliguri, istrict Darjeeling (a); JP-1876A, 6-2-59 (b); (D) ices mustard oil, vegetable oil, rice, paddy, sugar as gram, wheat products, salt, mustard seed and oundnut (d); 9-6-54 (e).

78 Shri Mrinal Kanti Ghatak, Propretor, carrying business under the trade name U K G & Bros. erchant Road, P.O. and District Jalpaiguri (a); P-2180A, 31-8-64 (b). (A) Ink, gum, stamppad, lice pin, office files, pencils, ribbons, stencil papers, rbon papers, diary, registers, envelope, instrument x, umbrella, looking glass, cooker, table lamps, olive l, agravati, locks, hold-all, shoe polish, tooth-paste ush, safety razor blades, crokery, glass wares, n-goggles, vermillion (d); 9-6-65 (e).

79 Sarbasree Vishnu Prasad Ravel, Ushakant . Ravel, Sm. Godavari Been D. Ravel carrying on siness under the trade name Ravel Mining Co.;) Canning Street, Calcutta (a); IR/3276A, 5-9-61 (d). efrigerators (d); 28-5-65 (e).

80. Md. T. Bootwala and Taher A. H. Patiwala rrying on business under the trade name Eastern lachinery Corporation, 28 Swallow Lane, Calcutta dd Addl. Place of business, 4 Chandney Chowk Street, alcutta (a); (S) IR/366B (for) 2916A, (b); 29-5-65 (e).

81. Sarbasree Ram Awatar Jalan and Ram Gopal alan carrying on business under the trade name loff man Commercial Corporation, 2 Clive Ghat et, Calcutta (a); IR/3627A, 27-11-65 (b); (A) ctrical cable. myrobalan tanin. household ensils, dow corning compouund, sodium salts, nless steel, plate (d); 29-5-65 (e).

2. (S) Mr. Aaron Morris, Mr. Harry Morris Charlie Morris and Mr. Joseph Hyam rris carrying on business undder the trade name rrison Trading Co., E3 Gillander House, 6 aji Subhuas Road, Calcutta (for) Mr, Arron Morris, (Proprietor), carrying on business under the trade name Harrison Trading Co., E3 Gillander Howrah 8 Netaji Subhaas Road, Calcutta (a); IR/2631A, 29-5-65 (e).

83. Sarbashri Ramchordas Ajmera, Hardeo Das Ajmera, Parushottamdas Ajmera, carrying on business under the trade name H. D. Ajmera & Co. 22 Canning Street, Calcutta (a); IR/625A 26-9-41 (b); (A) Nuts, bolts, rivets (d); 29-5-66 (e).

84. Indian Fibres Ltd. 31 Netaji Subuas Road, Calcutta (a); IR/3381A, 1-11-62 (b); (A) Wooltops 29-4-65 (e).

85. Sarbasree Hanuman Prosad Murarka and Hari Prosad Murarka, carrying on business under the trade name Messrs. H. P. Murarka & Co., (S) 5 Clive Row, Calcutta-1 (for) 23A Netaji Subhas Road, Calcutta (a); IR/3419A, 20-2-63 (b); 29-5-65 (e).

86. Warbanslal Malhotra and Sons Private Ltd., 18 Netaji Subhas Road, Calcutta (a); IR/1681A, 28-3-49, *Add*: Machine, Machine parts (d); 29-5-65 (e).

87. Shri Sadhan Syam carrying on business under the trade name Messrs. Sylman Industries, 12A Netaji Subhas Road, Calcutta (a); LR/3541A, 21-2-64 (b); *Add*: against raw materials (1) Ball bearing, (2) M. S. bars, (3) M.S. Flates, (4) M. S. Sheets and Plates, (5). M. S. Angles. (2) *Add*: against the goods to be manufactured for sale in west Bengal: (*i*) Cocks and Valves (*ii*) Jension Device, (*iii*) Jocky, (*iv*) Pulley, (*v*) Hand-wheel, *Add*: C. I Castings (d); 1-6-65 (e).

88. (S) Messrs. Tea Machinery Private Ltd , carrying on business under the trade name Messrs. Tea Machinery Private Ltd., (for) Sarbasree B. M. Talukdar and R. M. Dongree, carrying on business under the trade name Messrs. Tea Machinery Corporation, 2 Commercial Buildings, Calcutta (a); LR/3459A, 8-6-63 (b); 1-6-65 (e).

89. Shri Nagarmal Khaitan and Shri Chandra Prakash Khaitan, carrying on business under the trade name Sharder Commercial Co. 25A Swallow Lane, Calcutta, IR/3003A, 1-2-62 (b); *Add*: Alummium Foils, M. S. WireG I wire, spring steel wire (d); 1-6-65 (e).

90. Shri Nandalal Sureka and Shri Radhkrishna Sureka carrying on business under the trade name Alex Commercial Corporation, 20 Netaji Subhas Road, Calcutta (a); LR/2776A, 23-7-57 (b), *Add*: Rotary Vacium Pumps (d); 1-6-65 (e).

91. Messrs. Banarashlal Saraf, Gobind Prosad Saraf, Ramavtar Saraf and Ramniranjan Saraf, carrying on business under the trade name National Aluminium Industries, 16 India Exchange Place, Calcutta (a); LR/3524A, 19-12-62 (b); *Add*: 1. Raw materials, consumable stores, e.g. chemicals: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Aluminium circles (c); 3-6-65 (e).

92. Messrs. W. A. Beardsell & Co. Private Ltd., A/3 Gillander House, Calcutta (a); LR/3498, 22-12-41 (b); *Add*: Machine oil, Sodium carbide, sodium phosphate. alam after the words consumable stores (c);

Add: Rubber cots, aprons, bolts, nuts, screw, air conditioning and refrigeration plant, machinery, spare parts, and accessories, Insulok with equipments, accessories and fixtures, electric cable and wire, gases, adhesive, *Deleted*: Provisions, plastics, chemicals, spices bulk cereals, mill stores, hardware, bitamun, based adhesive, engineering stores (d); 3-6-65 (e).

93. Sarbasri Bilas Roy Agarwalla, Madanlall Agarwalla, Babulall Agarwala, carrying on business under the trade name Messrs Bilasroy Sons & Co., 21A Canning Street, Calcutta (a); LR/2832A 10-1-58 (b); *Add*: Gunny, gunny bags, hessian cloth, hessam bag, sacking cloth, jute twine, *Deleted*: Jute products (d); 3-6-65 (e).

94 Sarbasri Krishanal Modi, Radheshyam Modi, Nathmal Kedia and Bajranglal Khedia, carrying on business under the trade name Messrs. Hindusthan Construction and Commercial Corporation, 218A Chittaranjan Avenue, Calcutta (a); MK/3875A, 5-3-65 (b); (A) Manila rope, plashing cistern, shower fittings, and pipe fittings socket (d); 11-6-65 (e).

95. Shri Nand Kishore Parasramka, carrying on business under the trade name Messrs. N. K. Industries, Madan Chatterjee Lane, Calcutta (a); MK/3620A, 12B 2-9-63 (b); (S) (1) Raw materials, Aluminium rod and Aluminium wire, G. I. wire, H. B. wire and wire rods. 3. Consumable stores – Wooden reels, Lubricating oil and tool steel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wire nails, barbed wire, stay wire and panel pins for sale for (1) Raw materials G. I. Wire, H. B. wire and wire rods. (3) Consumable stores, viz.,Wooden rods, Lubricating oil and tool steel: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wire nails, barbed wire, stay wire and panel pins for sale (c); (A) Black sheet cuttings, stay wire, H. B. wire and electric cables after the word "Wire nails" (d); 11-6-65 (e).

96. Shri Ajit Kumar Basu Karta, H. U. F. carrying on business under the trade name Messrs. (The) Commercial and Railway Stores Co., 44 Beadon Row, Calcutta-6 (a); MK/13A, 25-9-41 (b); (A) Calcite (d); 11-6-65 (e).

97. Messrs. Spinning Accessories (Private) Ltd., (S) 34 Baranashi Ghosh Street, Calcutta (a); for 6 Nawab Delarjang Road, Calcutta (a); (S) MK/3936A for SH/2604 (b); 11-6-65 (e).

98. Shri Pabitra Kumar Paul, carrying on business under the trade name Messrs. Paulson's Industrial Works, 2 Gurudas Dutta Garden Lane, Calcutta-4 (a); MK/3817A, 23-11-64 (b); (A) Raw materials M. S. Plate, Plate cuttings after "Nuts" for manufacutre of Bolts after "Brad Nails" (c); 11-6-64 (e).

99. (S) Shri Ram Subhey Ram, Proprietor, carrying on business under the trade name Messrs. Jaiswal Iron Stores, for Messrs. Jaiswal Iron Stores, 12 Rajendra Deb Road, Calcutta (a); MK/3001A, 24-4-59 (b); 14-6-65 (e).

100. Shri Krishan Lal Bagri, carrying on business under the trade name Messrs. Glix India, 230 Chittaranjan Avenue, Calcutta (a); MK/3711A, 26-3-64 (A) Radio and Radio parts (d); 16-6-65 (e).

101. The Ellembarrie Tea Co. Ltd., (S) 50 Jatin Mohan Avenue, Calcutta for 31 Netaji Subhas Ro Calcutta, Siliguri (a); (a); (S) MK/274B for LR/44B 16-6-65 (e).

102. Shri Suraj Karan Rathi, carrying on busin under the trade name Messrs. Krishna Electri cal Ind tries, 72B Amherst Row, Calcutta-9 (a); MK/389 21-4-65 (b); (A) (1) Case Iron body, porcelain, bake and asbestos. (2) Machineries, spare parts and acc sories for manufacture of switch for sale (c); (A) Swit switch parts and fuse parts (d); 17-6-65 (e).

103. (S) Shri Banshidhar Agarwalla, Proprieto carrying on business under the trade name Mess Banshidhar Nagarmal (for) Messrs. Banshidhar Naga mal. Sonapurhat, P.O. Sonapurhat, P.S. Chopra W Dinajpur (a), ML/551A, 22-3-58 (b); (A) Coconut tr (d); 7-6-65 (e).

104. Sarbasree Hulash Chand Rathi, Ganapat Behani and Gobinda Ram Taparia, Partners, carryi on business under the trade name Messrs. Hula Chand Rathi, Kaliaganj, West Dinajpur (a); ML 270 20-10-54 (b); (A) Sugarcandy (d); 8-6-65 (e).

105. Sree Jethamal Somani, Proprietor, carryi on business under the trade name Messrs. Indrapu Stores, Ukilpara, Raiganj, West Dinajpur (a); ML 712 28-6-63 (b); (A) Dry colour, printing ink, rubber pip leather bucket, wirenet, brass sheet, tesh, door bol karai, isteer, gajal, shikal, filter net, valve, strainer n wire nail, bobbin, reel nali, picker, taku, wire hea shuttle, atta, chaki parts, hinges, shovel scales cyl hood cloth, robin blue ball bearing and n s, flat (d) 8-6-65 (e)

106. (S) Sarbasree Radha Kissen Agarwalla an Paruszram Agarwalla, Partners, carrying on busine under the trade name Messrs. Rabd Kissen Agarwalla (for) Messrs Radha Kissen Agarwalla, Gangar mpa West Dinajpur (a); ML/160A, 29-10-53 (b); 9-6-65 (e)

107. (S) Sarbasree Dharanidhar Bhowmic Prasanta Kumar Bhowmick, Balaram Bhowmi Gourhari Bhowmick, Ajit Kumar Bhowmick, Anan Kumar Bhowmick, Kushadhwaj Bhowmick, Rampa Bhowmick, Gour Gopal Adhikari, Bhobatran Mond Narendra Nath Mondal, Krishna Pada Mondal, Jatind Nath Mondal, Bijoy Behari Mondal, Birendra Na Mondal, and Sushanta Kumar Bhowmick (Mi son of Shri Jagannath Bhowmick) carrying on busin under the trade name Radha Krishna Rice M (For) Sarbasree Dharanidhar Bhowmick, Jagann Bhowmick, Balaram Bhowmick, Gourhari Bhowmi Ajit Kumar Bhowmick, Ananta Kumar Bhowmi Kushadhawaj Bhowmick, Rampada Bhowmick, G Gopal Adhikari, Surendra Nath Mondal, Naren Nath Mondal, Krishna Pada Mondal, Jatindra Na Mondal, Bijoy Behari Mondal, Birendra Nath Mon carrying on business under the trade name Ra Krishna Rice Mill, P.O. Madpur, Midnapore (a); M 206A, 23-3-42 (b); 9-6-65 (e).

108. Messrs. Shyam Investment Corporation Ltd., 42-1 Strand Road, Calcutta (a); MR/187 30-10-50 (b); Bright steel bars (d); 12-6-65 (e).

109. Shri Jagabandhu Bhaduri carrying on business under the trade name Wood Craft Construction Co., Sodepur, 24-Parganas (A); 36 Strand Road, Calcutta (1) (D) Sector Market, Durgapur, Burdwan (2) (a); (S) PG-214B (for) PG-2184A (b); 4-6-65 (e).

110. (S) Messrs. Kulpanath Giri and Ramdal Giri, carrying on business under the trade name Tarakeswar and Co. (for) Messrs. Tarakeswar and Co., Station Road (South), Kanchrapara, 24-Parganas (A) 70 Dum Dum Road, Calcutta-28 (1) (a); (S) PG2/15B (for) PG-2282A (b); 4-6-65 (e).

111. Messrs. Suresh Chandra Biswas and Bhanu Banerjee, carrying on business under the trade name National Oxygen Co., 426 Jessore Road, Calcutta-28(a); PG/210B, 18-2-65 (b); (A) Arc Welding Transformer (d); 4-6-65 (e).

112. Shri Banwari Lal Goel carrying on business under the trade name Pre-Fab. Steel Buildings, Nilganj Road, P. O. Agarpara, 24-Parganas (a); PG-3072A, 5-8-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories 3. Consumable stores, e.g., electrode, coal, paints, lubricants, oxygen and acetylene gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden doors and windows (e); (A) Wooden doors and windows (d); 4-6-65 (e).

113. Messrs. C. P. Singh and N. Prosad carrying on business under the trade name C. P. Singh and N. Prosad, BL No. 1, P. O. Kankirara, 24-Parganas (a); PG-771B, 6-12-60 (b); (D) Usha fan, sewing machine and electric fan, radio and radio parts (d); 7-6-65 (e).

114. (S) Shri Monoranjan Pal, carrying on business under the trade name Sreema Jewellery Firm (for) Messrs. Sreema Jewellery Firm, Rishi Bankim Chandra Road, Naihati, 24-Parganas (a); PG-655A, 12-6-48 (b); 9-6-65 (e).

115. Shri Pokarmal Agarwala, Gajanand Agarwala and Satyanarain Agarwala, carrying on business under the trade name Pakarmal Gajanand, Balarampur, P.O. Rangadih, district Purulia (a); PR-128A, 10-10-57 (b); (A) (Insert after wheat) motor springs (e); 9-6-65 (e).

116. Shri Kanhaiyalall Agarwal, carrying on business under the trade name K. K. Traders, 5 Mission Row, Calcutta (a); RB-1416A, 2-3-56 (b); (A) Lime products (d); 11-6-65 (e).

117. Shri Sunil Kumar Bose, carrying on business under the trade name Mineral and Chemical Industries, (S) 36 Barabourne Road, Calcutta for 27-29 Brabourne Road, Clacutta (a); RB-1063A, 23-11-59 (b); (D) French chalk and sodium sulphide (A) Zinc stearate powder, felsper powder, gypsum powder and quartz powder (d); 11-6-65 (e).

118. Messrs. Ishwari Prasad Kanoi and Mahabir Prasad Kanoi, carrying on business under the trade name Ganeshka Agencies, P-8 Mission Row Extn. Calcuta (a); RB-1191A, 15-2-61 (b); (A) Non-ferrous metals and non-ferrous metal products (d); 12-6-65 (e).

119. Messrs. S. B. Lal, Danish S. Devi and T. K. Ganguly, carrying on business under the trade name Mine Engineering Corporation, P-36 India Exchange Place, Calcutta (a); RB-828A, 21-5-58 (b); (A) 1. Laboratory and scientific, optical, electrical measuring instrument, 2. Glass goods, 3. Laboratory glass apparatus, 4. Glas insulation products, 5. Copper sheets, 6. Stainless steel sheet, 7. pressure gauge, 8. Brass sieve 9. Crucibles, 10. Shovels, 11. Spring balance, 12. Long round nose plier, 13. Hand vice, 14. Needle file set, 15. Screw drivers set, 16. Screw gauge, 17 Tweegeers. (d).

120. Messrs. R. C. Valia, P. H. Valia and H. C. Valia, carrying on business under the trade name Bihar Supply Syndicate, 3 Bentinck Street, Calcutta (a); RB-832A, 18-5-50 (b); (A) Industrial non-ferrous metal ingots, rods, wire, sheet, plates, bars and scraps (d); 15-6-65 (e).

121. Messrs. R. C. Valia, P. H. Valia, K. H. Valia and B. C. Valia, carrying on business under the trade name United Brothers, 3 Bentinck Street, Calcutta (a); RB-268A, 11-1-55 (b); (A) Industrial non-ferrous metal, ingots, rods, wire, sheet, plates, bars and scraps (d); 15-6-65 (e).

122. Messrs. Sudhir Kumar Paul, Gokul Chandra Paul, Saroj Kumar Paul, Surit Kumar Paul, Srimati Kamala Bala Paul and Sura Bala Paul, carrying on business under the trade name Bepin Behari Paul 9 Old Chinabazar Street, Calcutta (a); RB-234A, 26-9-31 (b); (A) Hot tiffin carrier, bread slicing machine, table mat, ice box, paper plate and glass, stove parts, spare parts for vacuum flask, spare parts for pressure cooker, electric sauce pan, kettle, electric iron, electric hot plate, electric toaster, electric coffee percolater, plastic goods, and paper drinking straw (d); 15-6-65 (e).

123. Durga Prasad Agarwala, Shri Damador Prosad Agarwala Partners, carrying on business under the trade name Messrs. Damodar Prasad Baijnath 27-28, Cotton Street, Calcutta (a); RJ-3146A, 1-4-65 (b); (A) Gond, Magaz (Tarbuj seed), isabgul bhusi, suji, banslochan, jawatri, amchur, hima peas, jafran (d); 12-6-65 (e).

124. Shri Bhopalsing Hingarh, Shri Pokraj Hingarh, Shri Nirmal Kr.Hingarh, Partners, carrying on business under the trade name Messrs. Kishorimal Kundanmull, 46 Strand Road, Calcutta (a); RJ-198B, 6-9-41 (b); (A) Umbrella and its parts (d); 11-6-65 (e).

125. (S) Shri Hanumandas Agarwala and Shri Shyamlal Agarwala, Partners, carrying on business under the trade name Messrs. Hanumandas Shyamlal for Shri Hanumandas Agarwala, Proprietor, carrying on business under the trade name Messrs. Hanumandas Shyamlal, 46 Cotton Street, Calcutta (a); RJ-2813A, 1-11-57 (b); 12-6-65 (e).

126. (S) Shri Shyamlal Poddar, Proprietor, carrying on business under the trade name Messrs. Krishnalaya for Messrs. Krishnalaya, 209 Mahatma Gandhi Road, Calcutta (a); RJ-2591A, 6-7-55 (b); 14-6-65 (e).

127. Shri Sambhu Charan Shee, Proprietor, carrying on business under the trade name Messrs. Seal and Sons, 231A Rajakatra, Calcutta (a); RJ-2992A, 9-5-61 (b); (D) Toilet goods, stationery goods and perfumeries (d); (A) Battery, paper, pencil, exercise books candles, blades, ink, blue, tinopal, boot polish and cream, thread, menthol, toilet soaps, washing soap, snuff, cocoanut oil, tooth paste, brush, powder, scented oil, snow and cream, condensed milk, horlicks, baby food, barley, coffee (d); 17-6-65 (e).

128. Shri Arun Ranjan Roy Chowdhury, Proprietor, carrying on business under the trade name Messrs. Kalyani Steel Corporation (S) 165A Netaji Subhas Road, Calcutta-7 for 10 Canning Street, Calcutta (a); (S) RJ-3150A for IR-3592A (b); 17-6-65 (e).

129. Shri Birendra Nath Roy, Proprietor, carrying on business under the trade name Messrs. B. N. Roy and Sons, 94 Rajas Chawk, Calcutta (a); RJ-2899A, 17-9-59 (b); (A) Mustard powder, shaving brush, tooth brush, tooth powder, tooth paste, shaving blades, writing ink, blue, brass, chewing gum, cheese (d); 17-6-65 (e).

130. Shri Tejkaran Bojoria, Proprietor, carrying on business under the trade name Messrs. Mahendra Trading Co., 20 Mullick Street, Calcutta (a); RJ-3115A, 9-5-64 (b); (A) M. S. flat, m. s. angle, fire extinguisher, pipe bending, machine, swaging wiring machine, bandsaw machine and ball bearing (d); 15-6-65 (e).

131. Tractors and Machinery Pvt. Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); SL-3817A, 9-3-62 (b); (A) Electric motors, switchgear materials, cables and wires and transformers (d); 5-6-65 (e).

132. Sarbasree J. S. Bachwat, A. B. Mukherjee and P. C. Agarwala carrying on business under the trade name Messrs. Minex Agencies, 71 Ganesh Chandra Avenue, Calcutta (a); SL-342B, 24-3-65 (b); (A) Starch (d); 5-6-65 (e).

133. Srimati Nirupama Jain, Proprietor, carrying on business under the trade name Messrs. Mercantile Engineer, 4 Chandney Chawk Street, Calcutta (a); SL-4320A, 13-2-65 (b); (A) Barrels dufts and jig bushes after the words pipe clamps single (e); (A) A Brarires rivets (d); 8-6-65 (e).

134. Shri Jyotirmoy Karmakar carrying on business under the trade name Electro Mech. (India), 35 Chittaranjan Avenue, Calcutta (a); SL-4269A, 16-1164 (b), (A) Oil circuit breaker and parts thereof, starter spare parts, switch gear parts, planning machine accessories, hoist grinder, electric lamp S fittings thereof, boring machine, milling machine, pipe bending machine, hacksaw machine and parts thereof, bandsaw machine and parts thereof, slotting machine, press brake, polishing machine, vide safety valve, pressure gauge, husking machine, piston and ring, meters for volts and amps., chain pulley blocks, shearing machine, generator welding st., hand gloves, electric fans, shaping machine (d); 10-6-65 (e).

135. (S) Partners Md. Nazibar Rahaman and Md. Zakaria carrying on business under the trade name Messrs. National Bakery S Biscuit Co. (for) National Bakery S Biscuit Co., 95 Collin Street, Calcutta (a); TL-1047A, 3-5-47 (b); (S) (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Biscuit and bread, (for) flour, sugar and vegetable and (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction, fitting out or repair of any building certified by the purchasing dealer to be required for use in any process in the manufacture of biscuit and bread for sale (e); 12-6-65 (e).

136. Messrs. Hindusthan Wires Limited, 16-5 Chowringhee Road, Calcutta (a); TL-2377A, 7-2-61 (b); G. P. sheets, g. c. sheets, b. p. sheets, g. i. wire (d); 12-6-65 (e).

137. (S) Proprietor Shri Kalipada Ghose, carrying on business under the trade name Steel-All (for) Partners Shri Kalipada Ghose, Shri Nirmal Kumar Bose, Shri Bimal Kumar Bose carrying on business under the trade name Messrs. Steel-All, 150-13 Beliaghata Main Road, Calcutta (a); TL-2414A, 31-5-61 (b); W. I. Construction (Gates and Grills) after the words goods named below (e); 12-6-65 (e).

138. (S) Proprietor Shri Adikanta Jana, carrying on business under the trade name Anadi Cabin (for) Proprietor Shri Balaram Jana carrying on business under the trade name Anadi Cabin, 9-A-3 Chowringhee Road, Calcutta (a); TL-817A, 13-1-45 (b); 12-6-65 (e).

139. Shri H. R. Vadra, Shri O. P. Vadra and Shri S. P. Vadra, Partners, carrying on business under the trade name Messrs. Mysore Electroplating, Gulshaheed, Moradabad, U. P. (port of Calcutta) (a); CS-37A, 5-6-65 (b); Zinc (d); 7-6-65 (e).

140. (S) Mrs. Lee Yuk Ying, Mr. Chiu Kai Hsun, Mr. Chiu Kai Ssu partners carrying on business under the trade name Mackson and Sons (for) Mackson and Sons, 35 Bentinck Street, Calcutta (a); EL-2246A, 8-1-51 (b); 7-6-65 (e).

141. Mr. Yee Leong Lai and Leong Chai alias Mrs Wingon, Partners, carrying on business under the trade name of Wington and Company, 4-1 Tiretta Bazar Street, Calcutta (a); CL-2633A, 1-8-55 (b); Paints bricks, sand, furniture, joist, iron rods angles and expanded metals (d); 7-6-65 (e).

Explanatory notes—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:-

(A) Means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 199 C.T.—24th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :-

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. (S) Messrs.. Lodge Cottrell Ltd., 4 Transport Depot Road, Calcutta (a); AL/931A, 17-1-58 (b); Steel plates, fabricated steel plate works, steel structural works, fabricated steel pipe work and valves cast iron pipes, electrical equipment comprising transformer, switch gear, cables, ligting, fittings, and lamps, required for construction and installation of plant and machines (d); 16-6-65 (e).

2. Messrs. B. M. Sen (Engineer and Contractor), 164 Lansdown Road, Calcutta, Birbhum (1) (a); BI/57B, 7-10-41 (b); Iron and steel, timber, hardware, goods, building materials,, paints (d); 14-6-65 (e).

3. Messrs. East Bengal Traders Ltd., 41 Chowringhee Road, Calcutta (a); BH/2546A, 19-9-53 (b); Mill stores and machineries, hosiery and textile goods, (d). 14-6-65 (e).

4. Messrs. Biswanath Dutta, Rastola, Bankura, (a). BK/196A, 21-9-51 (b); Mill-made and handloom woven cloth and hosiery goods (d); 7 6-65 (e).

5. Shri Gopaldas Neogi Chowdhury carrying on business under the trade name Messrs. Gopaldas Neogi Chowdhury, 39 Saidabad Main Road, Khagra, Murshidabad (a); BR/454A, 10-4-65 (b); Coal (d); 6 65 (e).

6 Sarbashree K. L. Shah, R. K. Shah and Y. Shah carrying on business under the trade name Messrs. Portland Agencies, 1 Manook Lane, Calcutta (a); CL/2601A, 16-2-55 (b); Gunnies, building materials (d); 4-6-65 (e).

7. Shri R. N. Malhotra carrying on business under trade name Messrs. West Bengal Footar Co., 13A Lower Chitpur Road, Calcutta (a); CL/2527A, 31-3-54 (b), Leather, canvas and rubber shoes, leather and shoes, material, footwear of all kinds (d) 4-6-65 (e).

8. Shri Anwar Ahmed carying on business under the trade name Associated Traders, 31 Lower Chitpur Road (a); CL/1005A, 21-6-43 (b); Shoes and glasswires, raw rubber, umbrella fitting including plastic handle (d); 4-6-65 (e).

9. Shri Dharam Singh carrying on business under the trade name Dharam Singh and Co., 31 Stephen House, Calcutta (a); EL/162A, 11-10-41 (b); Building materials (d); 12-6-65 (e).

10. Messrs. Bhola Prosad Singh, Narayan Swalka, Jhanmal Diwan, Shital Prosad Singh carrying on business under the trade name Kwality Drinks, 31 G T Road, North, Howrah (a); HW/2716A, 25-4-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and Accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale :
(1) Aerated and mineral water (c); 11-6-65 (e).

11. Tejpauls Private Ltd., 19 Maharshi Debendra Road, Calcutta (a); JK/2347A, 22-8-57 (b); Iron, steel, hardware and mill stores (d); 14-5-65 (e).

12. Messrs. Anand Stores Agency Private Ltd., 33 Netaji Subhas Road, Calcutta (a); IR/1334A-3-3-47 (b); 9-6-65 (e).

13. Shri Bucharam Ghosh, Karta, H.u.f., carrying on business under the trade name, Messrs. Ghosh and Co., 70 Netaji Subhas Road, Calcutta (a); MR/2498A, 13-11-58 (b); Broomstick (d); 17-6-65 (e).

14. Shri Gangaram, Shri Ghanashyamdas Paramchandani carrying on business under the trade name Messrs. India Bricks Corporation, Station Road, Purulia (a); PR/392A, 16-11-62 (b); (1) Raw materials, (2) Plant machinery, (3) Consumable stores, viz., coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale :
Bricks, brick bats, soorkey (c); Bricks (d); 5-6-65 (e).

15. Messrs. Bhupendra Nath Mukherjee and Puranjan Banerjee carrying on business under the trade name City Paher Stores, P23/24 Radhabazar Street, Calcutta (a); RB/76A, 21-12-48 (b); Paper, binding books, pencils, files, erasers, ink, gum, gems clip, pin, pad, envelopes, punching machine, stapler, diaries wax, chalk (d); 14-6-65 (e).

16. Messrs. Gobinda Chandra Nitya Gopal Saha, 203/1 Harrison Road, Calcutta (a); RJ/1625A, 18-11-48 (b); Handloom dhuties and sarees (d); 14-6-65 (e).

17. Shri Fulchand Kanodia, Proprietor, carrying on business under the trade name Messrs. Govind Stores, 203/1 Harrison Road, Calcutta (a); RJ/2471A, 15-2-54 (b); Textiles (d); 15-7-65 (e).

18. Messrs. Indra Kumar and Bros., 37 Grant Street, Calcutta (a); TL/2021A, 10-8-56 (b); Mill-made dhuty, sharee, shirting, silk, handloom dhuty, sharee and shirting (d); 11-6-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each.—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable sotres.

S. K. BOSE, Commissioner.

No. 200C.T.—24th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance(Sales Tax) Act, 1941(Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbashree Hari Krishna Jain and Sushil Kumar Jain, Partners, carrying on business under the trade name Messrs. Jain Mill Stores Company, 206 Harish Mukherjee Road, Calcutta-26 (a); 404A(AL) Central, 16-6-65 (b).

2. Shri Amritlal Shah, Proprietor, carrying on business under the trade name Jain Plastic Industries, 1 Karbala Md. Street, Calcutta (a); 1461A(AT) Central, 14-6-65 (b); Polly styrene, styropol, poly styrene waste, buty rate powder and plastic powder (c).

3. Messrs. Prokash Kapoor, Kishanlal Jhunjhunwala, Murarilal Jhunhhunwala and Srimati Sumitra Devi Jhunjhunwala carrying on business under the trade name Indrayan Timber Co., 7A Lower Circular Road, Calcutta-17 (a); 953A(BH) (Central), 16-6-65 (b); Timber (c).

4. Sharbasri Arun Kumar Tulshan, Naresh Kumar Tulshan, Srimati Sarala Tulshan and Srimati Nirmala Tulshan carrying on business under the trade name Messrs. International Associates, P-15 New C. I. T. Road, Calcutta-12 (a); 1632A(CL) Central, 4-6-65 (b).

5. Sharbasri Kantilal Namchand Jogani and Rashklal Nanchand Jogani carrying on business under the trade name Messrs. Kantilal and Co., 44 Ezra Street, (2nd Floor, Room No. (3A), Calcutta (a); 1633A(CL) Central, 4-6-65 (b).

6. Sharbasri Rajanikant Shah and Navnikant Shah carrying on business under the trade name Messrs. Royce Dyestuffs Co., 4 Mandir Street, Calcutta (a); 1634A(CL) Central, 5-6-65 (b).

7. Shri Umedmall Mehta carrying on business under the trade name Messrs. United Stores and Bearing Company, 12B Lower Chitpur Road, Middle Block No 4., Calcutta (a); 1635A(CL) Central, 8-6-65 (b).

8. Sharbasri H. U. Doshi and S. K. Doshi carrying on business under the trade name Messrs. The United Commercial Corporation, 280 Bepin Behari Ganguly Street, Calcutta (a); 1636A(CL) Central, 9-6-65 (b); Insulating materials and radio dial lamper (c).

9. Messrs. Chan Mohammed, M. Kabra, R. Bang and S. Bang carrying on business under the trade name Pioneer Mineral and Marble Industries, 21/1 Mirpara Road, P. O. Bhatnagar, Lillooah, Howrah (a); 1071A (HW) (Central), 11-6-65 (n); Dolomite, quarty, marble stone and lime stone for the manufacture of marble chips, marble powder, quarty chips and powder (d).

10. Shri Shyama Pada Mukherjee carrying business under the trade name Messrs. Arkay Sup Syndicate, 24 Khetra Mitra Lane, Salkia, How G. T. Road, Neamatpur, district Burdwan (a); 1((HW) (Central), 12-6-65 (b); Motor parts, cocks, val and electrical goods (c).

11. Messrs. Bhagabati Pd. Murarka and Matu Ruia carrying on business under the trade name R krishnapur Crushing Mills, 10 Foreshore Road, How (a); 1073A(HW) (Central), 15-6-65 (b); Wheat pulses for the manufacture of wholemeal atta

12. Shri Girdhardas Daima carrying on busi under the trade name Messrs. Jedee Engineering Co ration, 5/6/2 Dharamtala Road, Salkia, Howrah 1074A(HW) (Central), 15-6-65 (b); Machinery and s parts for the manufacture of pins, rings, cylin levers, paddles, screws, bolts, nuts, rotating pi contact tips, roads cramp, spindle handle was name plate, joints, pile-shoe clamp, stud, roller conv frame, retaining plate insulator, assy. clutch lever pedal shaft (d).

13. Messrs. Omprakash Ajit Saria and Mah Prosad Kanoi carrying on business under the t name Shree Marketing Corporation, 26 Burtolla St (First floor), Calcutta (a); 1199A(JK) Central, 11 (b).

14. Messrs. Walaite Ram Agarwal and Bholan Bansal carrying on business under the trade n Mittal Sales Corporation, 20/1 Maharshi Debendra R Calcutta (a); 1200A(JK)(Central), 14-6-65 (b); C screws, spring washers, m.s. nuts, scales, ball bear and grease nipples (c).

15. Messrs. Mohanlal Keyal, Ramautar Ke Shyamsundar Keyal, Arjunlal Keyal, natural and l guardian for and on behalf of Jaiprakash Keyal (min Shreelal Keyal, natural and legal guardian for on behalf of Surendra Kumar Keyal (minor) carry on business under the trade name Hindustan Prod Agency, 9 Jogmohan Mallick Lane, Calcutta (a); 12 (JK) Central, 14-6-65 (b); Molasses, oil cakes and lins (c).

16. Shri Jagdish Prasad Poddar carrying on b ness under the trade name Vinod Trading Co., 2 De hatta street (First floor, room No. 22), Calcutta 1202A(JK) Central, 14-6-65 (b).

17. Messrs. Ratanlal Banke, Bhagwandas Mundl and Ganga Prasad Vyas carrying on business un the trade name Mercantile Sales, India, 13 Sova Bysak Street, Calcutta-7 (a); 1203A(JK) Centr 15-6-65 (b).

18. Messrs. Sagarmal Agarwal, Shanti Kumar Ag wal, Mahabir Prasad Agarwal, Shyamsundar Agar and Radhakishan Agarwal carrying on business un the trade name Nihalchand Sagarmal and Compa 53 Nalini Sett Road, Calcutta-7 (a); 1205A(JK) Centr 17-6-65 (b); Cumin seed (c).

19. Shri Kamteswar Shaw carrying on busin under the trade name Messrs. S. S. Enterprise Swallow Lane, Calcutta (a); 1673A(LR) Central, 4-6 (b); Locknuts (c); Locknuts for use in the manufact of electrical goods (d).

20. Shri Nagendra Nath Sarkar and Shrimati Ruma Sarkar carrying on business under the trade name Messrs. Ramble Traders, 44/1 Baldeopara Road, Calcutta a); 1301A(MK) Central, 17-6-65 (b);

21. Shri Ram Kumar Shaw and Shri Atma Prasad Jaiswal carrying on business under the trade name Messrs. Bearing and Tools Stores, 81 Madan Mohan Burman Street, Calcutta (a); 1302A(MK) Central, 17-6-65 (b); Ball bearing, drills, roller bearing, pneumatic tools, steel balls (c).

22. Shri Suresh Chandra Gupta and Shrimati Rukmini Debi carrying on business under the trade name Messrs. Suresh Products, 10 Durga Charan Mitra Street, Calcutta (a); 1303A(MK) Central, 17-6-65 (b); Bottle and labels for packing of Alta and Nail Polish(c).

23. Shri Nebaran Chandra Das, Proprietor, carrying on business under the trade name Messrs. Kadambini Cycle and Light Co., Netaji Subhas Road, Malda (a); 278A(ML) Central, 5-6-65 (b); Cycle parts (c).

24. Shri Santosh Kumar Das, Proprietor, carrying on business under the trade name Messrs. Hindusthan Cycle Mart, Netaji Subhas Road, Malda (a); 279A(ML) Central, 5-6-65 (b); Cycle parts (c).

25. Shri Phanindra Nath Kundu, Proprietor, carrying on business under the trade name Messrs. Phanindra Nath Kundu, Kaliaganj, West Dinajpur (a); 280A(ML) Central, 8-6-65 (b); Kerosene oil (c).

26. Shri Dilip Kumar Basu carrying on business under the trade name Messrs. Precission Engineering Co., 27 Metcalfe Street, Calcutta (a); 1765A/SL(Central,) 5-6-65 (b);

S. K. BOSE, Commissioner.

No. 201 C.T. 24th June 1965.– In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :–

Notes –(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Mines and Industries Ltd. 91B Harish Mukherjee Road, Calcutta and 114 Stephen House, Calcutta-1 (a); 53B (AL) Central, 10-7-62 (b); (A) Resin, limestone, glue flakes, lime, baukite, charcoal (c); 14-6-65 (e).

2. Messrs. Mahadeolal Makharia and Mannalal Makharia carrying on business under the trade name Bharat Trading Corporation, Abdul Latif Lane, Asansol, district Burdwan (a) 713A, (AS) Central, 9-7-63 (b); (A) Biscuits (c); 28-5-65 (h).

3. Messrs. Chunilal Madeka, Daulatram Madeka, Indulal Pathak and Kiron Madeka carrying on business under the trade name C. L. Madeka & Co., Managing Agents, North East Salanpur Colliery for Messrs. C. L. Madeka & Co., Managing Agents ; North East Salanpur Colliery, P.O. Samdi, district Burdwan (a); 568A (AS) Central, 16-5-58 (b); (D) Colliery stores and mining machinery (c); (A) Plant, machinery, spare parts and accessories and consumable stores, e.g., explosive for directly use in the process of raising for the goods named below : Coal (c); 31-5-65 (h).

4. (S) Sm. Giniya Debi Bazaz carrying on business under the trade name Messrs. Prodip Traders for Sm. Girija Debi Bazaz carrying on business under the trade name Messrs. Prodip Traders, Shibmandir Road, P.O. Raniganj, district Burdwan (a); 803A (AS) Central, 5-3-65 (b); 2-6-65 (h).

5. Shri Radheshyam Singhania carrying on business under the trade name Mamonchand Radheshyam, P.O. Raniganj, district Burdwan (a); 779A (AS) Central. 12-12-64 (b); (A) Poppy seed (c); 3-6-65 (h).

6. (S) Shri Abbas Fazle Husain, Shri Amir Fazle-Husain carrying on business under the trade name Fazle Hussain & Bros. (for) Shri Falze Hussain Essabhoy, Shri Abbas Fazle Hussain, Shri Amir Fazle Hussain carrying on business under the trade name Fazle Hussain & Bros. 44 Armenian Street, Calcutta (a); 837A (AT) Central, 7-12-57 (b); 11-6-65 (h).

7. Sm. Kasturibai Shantilal Shah carrying on business under the trade name D. K. Shah & Bros., 1 Amratala Lane, Calcutta (a); 1239A (AT) Central, 25-4-62 (b); (A) Sisal fibre and jeera (c); 12-6-65 (h).

8. (S) Shri Mulraj Bhagwandas, Shri Vinod Kumar Pannachand Narsana, Shri Girish Jamunadas Parikh carrying on business under the trade name Bombay Aluminium Stores (for) Shri Mulraj Bhagwandas, carrying on business under the trade name Bombay Aluminium Stores, 34 Armenian Street, Calcutta (a); 1275A (AT) Central, 19-10-62 (b); 12-6-65 (h).

9. Shri Hiralal Daga, Shri Bhikam Chand Daga, Shri Punamchand Daga, Shri Indarchand Daga, Shri Premraj Daga, carrying on business under the trade name Motilal Meghraj (S) 29/1/30 Armenian Street, Calcutta (for) 29/30 Armenian Street, Calcutta, Calcutta (1) (a); 17B(AT) Central, 1-7-57 (b); 16-6-65 (h).

10. (S) Messrs. Giridharilal Chaudhury, Babulal Agarwala, Ramawatar Jahjharia, Ganpatlal Agarwala and Surajmal Agarwala carrying on business under the trade name, Ganpatlal Sagarmall (for) Messrs. Ganpatlal Agarwala and Surajmal Agarwala carrying on business under the trade name Ganpatlall Sagarmall, 47 Pandit Pursattam Roy St., Calcutta (a); 321A (AT) Central, 28-6-57 (b); 16-6-65 (h).

11. Shri Nogendra Nath Chandra, proprietor, carrying on business under the trade name Messrs. Transocean Export & Import Agency. (S) 70 Syed Amir Ali Avenue, Calcutta (for) 5 Carstin Place, Calcutta (a); (S) 952A (BH) Central, (for) 770A (EL) Central (b); 12-6-65 (h).

12. Messrs. K. L. Chandak, Chimanlal, Ramesh Lal, Satish Kumar, Sm. Gurdebi carrying on business under the trade name Messrs. Satish Rasin & Turpentine Works, (S) 79/2 Palm Avenue, Calcutta-19 (for) 84D Park Street, Calcutta-16 (a); 688A(BH) Central, 9-3-63 (b); 16-6-65 (h).

13. Messrs. Nityananda Paul, Niranjan Chandra Paul, Narayan Chandra Paul, and Nikhil Krishna Paul carrying on business under the trade name Messrs. N. N. Paul & Sons, 4 Panchanantala Road, Calcutta-19 (a); Calcutta-(1) (a); 115B (BH) Central, 10-1-64 (b); 16-6-65 (h).

14. Messrs. Madangopal Shewbhagwan, Lalbazar, Bankura (a); 2B(BK) (Central), 1-7-57 (b); (A) Gunny bags (c); 5-6-65 (h).

15. (S) Bhanji Karshan, Narayan Nathu, Dhanji Pachen Patel, Sivagon Vesla Patel, Josha Premji Patel, Laxmibai Karshen, partners, carrying on business under the trade name Messrs. Ajanta Timber Works (for) Messrs. Ajanta Timber Works, Kalna Road, Burdwan (a); 86A(BN) Central, 14-10-57 (b); 17-6-65 (h).

16. (S) Messrs. Lakshman Chandra Pal, Gorachand Pal, Rabindra Nath Pal, Asoke Nath Pal and Arup Kumar Pal carrying on business under the trade name "H. L. Pal & Sons." (for) Shri Lakshman Chandra Pal carrying on business under the trade name Messrs. H. L. Pal & Sons, Khagra, Murshidabad (a); 51A (BR) Central, 10-8-57 (b); 5-6-65 (h).

17. Narsinglal Mohata, Ratanlal Mohata and Maganlal Mehata carrying on business under the trade name Gyaniram Hanumanbux, Nripendra Narayan Road, Cooch-Behar (a); 139A (CB) Central, 10-9-57 (b); (A) Biscuit and isabgool (c); 11-6-65 (h).

18. (S) Sarbasree Pannalal Mundra, Luxmi Narayan Chandak, Balchand Chandak and Sitaram Chandak carrying on business under the trade name Messrs. Jugal Kishore Shewratan, (for) Messrs. Jugal Kishore Shewratan, Biswanathsingha Road, Cooch Behar (a); 79A (CB) Central, 1-7-57 (b); 12-6-65 (h).

19. (S) Sarbasree Labh Chand Boid, Abhoy Singh Boid, Kuluram Boid and Dhapi Devi carrying on business under the trade name Messrs. Aminchand Abhoysingh (for) Messrs. Aminchand Abhoy Singh, Alipurduar, district Jalpaiguri, (a); 189A (CB) Central, 25-10-57 (b); 14-6-65 (h).

20. (S) Sarbasree Aloychand Sand, Punamchand Sand and Mohanlal Sand carrying on business under the trade name Messrs. Aloychand Punamchand (for) Messrs. Aloychand Punamchand, Nripendra Narayan Road, Cooch Behar (a); 140A (CB) Central, 1-9-57 (b); 15-6-65 (h).

21. (S) Messrs. Gangaram Thawerdas, Satyabhama R. Manwani, Derkishan R. Manwani, Harish R. Manwani carrying on business under the trade name Messrs. Harish Trading Co. (for) (1) Messrs Harish Trading Co., and (2) Exim. Corporation, 55 Canning Street, Calcutta (a); 1515A (CL) Central, 11-8-64 (b); 5-6-65 (h).

22. (S) Shri Deokinandan Murarka and Shri Shivram Murarka carrying on business under the trade name Messrs. India Steel Furniture Mfg. Co. (for) Messrs. India Steel Furniture Manufacturing Co., 95 Mahatma Gandhi Road, Calcutta (a); 1281A (CL) Central, 17-11-62 (b); 5-6-65 (h).

23. (S) Shri Omprakash Saraff, Shri Bhagawati Prasad Saraff and Sm. Girija Devi Dhanuka carrying on business under the trade name Messrs. J. J. Electricals Corporations (for) Shri Jagadish Prosad Saraff carrying on business under the trade name Messrs. J. J. Electrical Corpn., 12 Lower Chitpur Road, Calcutta (a); 1077A (CL) Central, 21-12-60 (b); 9-6-65 (h).

24. (S) Sarbasree Bhagawati Prasad Saraff, Omprakash Saraff, Mani Bai, Shri P. S. Saraff, Shri P. C. Saraff, Pramod Kumar Saraff and Pradip Kumar Saraff carrying on business under the trade name carrying on business under the trade name Messrs Avan Electric Co. (for) Shri Bhaginath Prasad Saraff carrying on business under the trade name Avan Electric Co., 12 Lower Chitpur Road, Calcutta (a); 1013A (CL) Central, 21-3-60 (b); 9-6-65 (h).

25. (S) Indian Shipping General Agency (P) Ltd (for) Shri Satyendra Nath Lahiri, proprietor carrying on business under the trade name Indian Shipping Agency, 3 Mangoe Lane, Calcutta (a); 764A (EL) Central, 18-9-62 (b); 11-6-65 (h).

26. Shri Omprakash Tharar carrying on business under the trade name Messrs. Bobbin Builders, (S) 2 Church Lane, Calcutta (for) 14/2 Clive Row, Calcutta (a); (S) 931A (EL) Central (for) 1562A (LR) Central, (b); 17-6-65 (h).

27. Shri Girdhar Gopal Khaitan and Sm. Parmeshwari Devi Khaitan carrying on business under the trade name Deepak Rubber Industries, 26 Chakpara Road, Liluah, Howrah (a); 718A (HW) Central, 8-9-62 (b); Insert: Rubber mixing machine, after the word Rubber chemicals (d); 14-6-65 (h).

28. Messrs. Kundan Lal Agarwala, Trilock Chand Agarwala and Kewal Krishnan Agarwala carrying on business under the trade name The Indian Tube Manufacturing Co., (S) 100 Madhu Sudan Paul Chowdhury Lane, Howrah (for) 5 Narain Prosad Babu Lane, Room No. 19A, 2nd floor, Calcutta (a); (S) 1072A(HW), Central (for) 1105A (JK) Central (b); 16-6-65 (h).

29. Messrs. Jogannath Agarwalla, Ramawatar arwala and Mahabir Pd. Tibrewala carrying on siness under the trade name, Shree Jogannath ur Mills, 89 Dr. Abani Dutta Road, Howrah (D) wrah I (a); 94B (HW) Central, 16-9-64 (b); (A) ong and Peasdal (c); 16-6-65 (h).

30. Messrs. Eastern Silk Manufacturing Co., (P) d. 9 Jagmohan Mullick Lane, Calcutta-7 (a); 108B S) Central, 26-6-57 (b), (A) Machinery and spare ts for use in the manufacture of Silk (d); (A) Cardrd, polythene tape (e); 11-6-65 (f).

31. Messrs. Ajit Kumar Saha, Ranjit Kumar Saha rying on business under the trade name Ranjit mar Saha and Bros., 20/1 Maharshi Debendra Road, cutta (a); 111B (JK) Central 22-9-64 (c); (A) starch oil (c); 12-6-65 (h).

32 (S) Messrs. Raghunath Prasad Kanoria, Kashi sad Kanoria, carrying on business under the trade ne, Lachminarain Chandmull for Shri Ram Sundar noria carrying on business under the trade name hminarain Chandmull, 29 Bunstolla Street, Calta (a). 110A (JK) Central., 1-7-57 (b), 12-6-65

33 Messrs. R. S. Bhagat & Co. (P) Ltd. 4 Ram mar Rakshit Lane Calcutta (a); 1060A (JK) tral 19-10-63 (b); (A) Polythene jar (g); 12-6-65 (h).

34. Messrs. Krishna Chandra Dutta (Spice) Private 235 Maharshi Debendra Road, Calcutta (a); B (JK) Central, 19-6-64 (b), (A) Corianda seed py seed hing (c); (A) Chilly corander seed, a, black peper, garam musalla dried ginger sat gool, bran, for the purpose of manufacturing of ly powder, coriander seed powder jeera powder k peper powder, goram musalla powder dried ginger der sat isabgul bran powder for sale (d). 12-6-65

(S) Messrs. Niranjan Parekh and Pankaj Kumar ekh, carrying on business under the trade name nkar' for Shri Niranjan Parekh (proprietor), carryon business under the trade name, 'Alankar' agmohan Mallick Lane, Calcutta (a). 786A (JK) tral. 19-6-59 (b); 14-6-65 (h).

36. Messrs. Mohri Debi Chowdhury, Niranjan Kumar wdhury, Harkarandas Chowdhury, and Dwarka sad Chowdhury carrying on business under the trade ie Orient Laminating Company, 9 Ram Kumar shit Lane, Calcutta (a); 114B(JK) Central, 13-6-65 (A) Marbels, powders colours, cements, polyie, twines, hessian, after the words "marble chips". 14-6-65 (h).

37. (S) Shri Baburam Sharma carrying on business er the trade name, Ram Narain Baburam, for srs. Ram Narain Malhotra and Shri Baburam rma carrying on business under the trade name. n Narain Baburam, 8 Sham Seal Lane, Calcutta-7 987A(JK) Central, 21-8-62 (b); 16-6-65 (h).

38. Shri Ramprosad Lohia, proprietor, carrying usiness under the trade name, Messrs. Raprosad ia, (S) 132 Cotton Street, Calcutta for, 5B Muktaram Babu Street, Calcutta (a); (S) 1204A (JK) Central for 96B (MK) Central (b); 17-6-65 (h).

39. Messrs. Maniram Agarwalla and Mangal Chand Agarwalla carrying on business under the trade name Maniram Mangalchand, Siliguti Bazar, P.O. Siliguri, district Darjeeling (a); 381A (JP) Central, 23-2-59 (b); (D) Spices. (A) Pulses and gur (c); 9-6-65 (h).

40. Shri Ranbirlal Gandhi, Sm. Premlata Gandhi Shri Raj Kumar Gandhi carrying on business under the trade name Messrs. R. K. Engineering Corporation, 22 Canning Street, Calcutta (a); 1149A (LR) Central, 19-3-60 (b); Add : Cycle parts and components, brass goods (c); 28-5-65 (h).

41. Md. T. Bootwala and Taher A. H. Patiwala, carrying on business under the trade name Eastern Machinery Corporation, 28 Strand Road, Calcutta, Add : Additional place of business 4 Chandney Chowk Street, Calcutta (a); (S) 172B (IR) Central, for 937A (LR) Central (b), 29-6-65 (h).

42. Messrs. Indian Fibres Ltd., 31 Netaji Subhas Road, Calcutta (a); 1380A (LR) Central 1-11-62 (b); Add : Wooltops (c); 29-5-65 (h).

43. Sarbasree Hanuman Prasad Murarka and Hariprasad Murarka carrying on business under the trade name Messrs. H. P. Murarka & Co., (S) 5 Clive Row, Calcutta-1, (for) 23A Netaji Subhas Road, Calcutta (a); 1413A (IR) Central, 20-2-63 (b); 29-5-65 (h).

44. (S) Mr. Aaron Morris, Mr. Harry Morris, Mr. Charlie Morris and Joseph Hyame Morris carrying on business under the trade name Harrison Trading Co., (for) Mr. Aaron Morris proprietor, carrying on business under the trade name Messrs. Harrison Trading Co., E3 Gillander House, 8 Netaji Subhas Rd. Calcutta (a); 281A (LR) Central, 4-7-57 (b); 29-5-65 (h).

45. (S) Messrs. Tea Machinery Private Ltd (for) Sarbasree B. M. Talukdar and R. M. Dlongree carrying on business under the trade name Messrs. Tea Machinery Corporation, 2 Commercial Buildings, Calcutta (a); 1449A (LR) Central 8-6-63 (b), 1-6-65 (h).

46. Shri Nagarmal Khaitan and Shri Chandra Prakash Khaitan carrying on business under the trade name Sharda Commercial Co., 25 Swallow Lane, Calcutta (a); 1348A (LR) Central, 29-6-62 (b); Add : Insulation tape, plastic tape, aluminium foils (c); 1-6-65 (h).

47. Shri Atrlal Revashankar Ojha carrying on business under the trade name Ojha Trading Co., 10 Canning Street, Calcutta (a); 1614A (IR) Central, 23-12-64 (b); (A) Crucibles (c); 2-6-65 (h).

48. Messrs. W. A. Beardsell & Co. (Pr.) Ltd A/3 Gillander House, Calcutta (a); 159B (LR) Central, 19-6-57 (b); Add : Airconditioning and refregeration plant, machinery, spare parts, equipment and accessories, electric motor, starters and spare parts and accessories, cable, wire, insulok wire equipments, accessories and fixture, gases. Deleted : Shellac, bees wax, kapok, metalic yarn, oil seeds, vegitable oil, mineral oil, chemicals, milk products, cleaner tubes, air conditioning and refregeration parts, plastic minerals (c); 3-6-65 (h).

49. (S) Sarbasri Bajranglal Khaitan and Ashok Kumar More, carrying on business under the trade name Messrs. Sterling Products Ltd. (for) Shri Nathmal Khaitan, Gopiram Khaitan, Banawarilal Khaitan, Narainprasad Khaitan, Sitaram Khaitan, Balkishan Khaitan, and Bajranglal Khaitan carrying on busiess under the trade name Messrs. Sterling Products Company (a), (S) 5 Clive Row, Calcutta (for) 196B Chittaranjan Avenue, Calcutta (S) 1674A (IR) Central (for) 855A (MK) Central (b); 5-6-65 (h).

50. (S) Shri Naaratan Mall Jain carrying on business under the trade name Calcutta Machinery & Spares. (for) Messrs. Calcutta Machinery & Spares, 10 Canning Street, Calcutta (a); 1021A(LR) Central, 26 2-59 (b); Add : Band saw machine, automobile spares and accessories (c); 5-6-65 (h).

51. Shri Madanlal Malhotra carrying on business under the trade name Messrs. M. L. Malhotra & Co., 10 Canning Street, Calcutta (a); 1520A (LR) Central, 28-2-64 (b), Add : Ball bearing, sockets (c); 5-6-65 (h).

52. Jute & Stores Ltd. 12 India Exchange Place, Calcutta (D) 23/24 Radhabazar Street, Calcutta (a); 166B (LR) Central, 2-2-65 (b); 5-6-65 (h)

53. Sarbasri Shyamsundar Dutta and Shri Madan Mohan Dutta carrying on business under the trade name Messrs. Merchants' Syndicate, (S) 5 Clive Row, Calcutta (for) 24 Netaji Subhas Road, Calcutta (a); 29A (LR) Central, 15-6-57 (b); 10-6-65 (h).

54. Shri Akhoy Kumar Sinha carrying on business under the trade name, Messrs. Elecdies (India), 12B Netaji Subhas Road, Calcutta (a); 1252A (LR) Central, 3-8-61 (b); Add : Fuel injection Engine and pump with spare parts, accessories, tractor equipments. Deleted . Engine, machinery parts and pumps (c); Add . Spare parts and accessories of electric motor, dyanamo, motor boat and steam ship engines, equipments and spare parts of heavy machinery and structurals (d); 10-6-65 (h).

55. The Harmutty Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 770A (LR) Central, 5-12-57 (b); For use in the packing of goods for sale ; Add : Tea-chests and fittings, (ii) Paper linings and aluminium linings, (iii) Gunny bags (g); Delete : After the words in the actual process of manufacture of goods named below : Tea seeds (d); 10-6-65 (h).

56. The Jokai (Assam) Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 767A (IR) Central, 5-12-57 (b); For use in the packing of sale. Add : (i) Tea chests and fittings, (ii) Paper lining and aluminium linings, (iii) Gunny bags (g); Delete : After the words in the actual process of manufacture of goods named below : Tea seeds (d); 10-6-65 (h).

57. The Namdang Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 773A (LR) Central, 5-12-57 (b); For use in the packing of goods for sale. Add : Tea chests and fittings, (ii) Paper linings and aluminium linings, (iii) Gunny bags (g); Delete : After the words in the actual process of manufacture of goods named below : Tea seeds (d); 10-6-65 (h).

58. The English and Scottish Joint Co-operati Society Ltd. carrying on business under the trade nai Messrs. Deckia Juli Estate, 21 Netaji Subhas Ro Calcutta (a); 894A (LR) Central, 10-8-58 (b); use in the packing of goods for sale : Add : (i) T chests and fittings, (ii) Paper linings and aluminu linings, (iii) Gunny bags (g); 10-6-65 (h).

59. Shri Ajit Kumar Basak, Karta, H. U. F. carr ing on business under the trade name Messrs. T Commercial & Railway Stores Co., 44 Beadon Ro Calcutta-6 (a); 579A(MK) Central, 31-5-58 (b); (Red Oxide (c); 11-6-65 (h).

60. Messrs. Spining Accessories (Private) Lt (S) 34 Baranashi Ghosh Street, Calcutta for 6 Naw Delarjang Road, Calcutta (a); (S) 1300A(MK) Centr for 723A(SH) Central (b); 11-6-65 (h).

61. (S) Shri Ram Subhey Ram (Proprietor) carryi on business under the trade name Messrs. Jaisw Iron Stores, for Messrs. Jaiswal Iron Stores, 12 Rajen Deb Road, Calcutta (a); 674A(MK) Central, 8-5-59 (14-6-65 (h).

62. Shri Krishanlal Gulati carrying on busine under the trade name Messrs. Electrical & Electroni Component Industries, 31/Q/2 Sastitola Road, Calcutt (a); 1258A(MK) Central, 19-1-65 (b); (A) Hylax Re After the word Mowlith (d), 15-6-65 (h).

63. The Scientific & Chemical Products Pr. Ltd 226 Bagmari Road, Calcutta (a); 1157A(MK) Centra 22-2-64 (b); (A) Silver nitrate (c); 16-6-65 (h).

64. The Ellembarrie Tea Co. Ltd., (S) 50 Jatindr Mohan Avenue, Calcutta, for 31 Netaji Subhas Roa Calcutta. Jalpaiguri(1) (a); (S) 119B(MK) Central fo 63B(LR) Central (b); 16-6-65 (h).

65. Shri Suraj Karan Rathi carrying on busines under the trade name Messrs. Krishna Electrical Indus tries, 72B Amherst Row, Calcutta (a); 1280A(MK Central, 21-4-65 (b); (A) Switch parts and fuse part (c); 17-6-65 (h).

66. Shri Barun Bikash Paul carrying on busines under the trade name B. B. Pal. Railway Market P. O. Kharagpur, Midnapore (a); 244A(MN) Central 30-5-61 (b); (A) Asbestos corrugated sheets and fitting (c), 4-6-65 (h).

67. Shri Pokarmal Agarwala, Shri Gajanand Agarwala carrying on business under the trade nam Messrs. Pokarmal Gajanand, Hanumangally, Balaram pur, Purulia (a); 215A(PR) Central, 12-10-57 (b) Insert after poppy seed) Motor springs (c); 9-6-65 (h)

68. Shri Sunil Kumar Bose (proprietor), carrying on business under the trade name Minerals and Chemicals Industries, (S) 36 Brabourne Road, Calcutta for 27/29 Brabourne Road, Calcutta (a); 778A(RB Central, 14-12-59 (b); 11-6-65 (h).

69. Messrs. Harkisan Ottam Chand Vora and Harakishan Ratilal Shah carrying on business under the trade name Indian Cork Sheet Co., 6B Bentinck Street, Calcutta (a); 1127A(RB) Central, 21-3-64 (b); (A) Compressed asbestos fibre jointing, syrup powder

accarin (non-BP) (c): (A) Compressed asbestos ibre jointing for use in the manufacture of gaskets n resale (d); 11-6-65 (h).

70. Shri Kantilal Jagjivan Choksi carrying on usiness under the trade name Machinecraft Traders, 3 Brabourne Road, Calcutta-1 (a); 1196A(RB) Central, 6-2-65 (b); (A) Electric etching machine, etching eedles (c); 14-6-65 (h).

71. Messrs. R. C. Valia, P. H. Valia and H. C. alia carrying on business under the trade name ihar Supply Syndicate, 3 Bentinck Street, Calcutta) 40A(RB) Central, 1-7-57 (b); (A) Industrial non-rous metal ingots, rod, wire sheet, plates, bars and raps (c); 15-6-65 (h).

72. Messrs. R. C. Valia, P. H. Valia, K. H. Valia nd B. C. Valia carrying on business under the trade me United Brothers, 3 Bentinck Street, Calcutta (a), 3A(RB) Central, 1-7-57 (b): (A) Industrial non-ferrous etal ingots, mods, wire, sheet, plates, bars and scraps) 15-6-65 (h).

73 Messrs. Md. Arfin Shamsi & Iqubal Jaban egam carrying on business under the trade name A. Shamsi & Co., 43/3/A Canning Street, Calcutta) 948A(RB) Central, 30-9-61 (b); (A) Electrilytic dmium plates (c); 15-6-65 (h).

74 Messrs. Sudhir Kumar Paul, Gokul Chandra ul, Saroj Kumar Paul Surit Kumar Paul, Srimati amala Bala Paul and Sura Bala Paul, carrying on siness under the trade name Bepin Behari Paul, Old Chinabazar Street, Calcutta (a); 350A(RB) ntral, 5-7-57 (b); (A) Spare parts of thermos flask, essure cooker and spare parts and wire net cover (c)i -6-65 (h).

75 (S) Shri Hanumandas Agarwala and Shri yamlal Agarwala, (partners), carrying on business der the trade name Messrs. Hanumandas Shyamlal Shri Hanumandas Agarwala, (proprietor), carrying business under the trade name Messrs. Hanumandas yamlal, 46 Cotton Street, Calcutta (a); 660A(RJ) ntral, 12-12-57 (b); 12-6-65 (h).

76 Shri Durga Prasad Agarwala and Shri Damodar asad Agarwala, (partners),carrying on business under trade name Messrs. Damodar Prasad Baijnath, 28 Cotton Street, Calcutta (a); 929A(RJ) Central -65 (b); (D) Rosewater, soap, tea, hair oil, tooth ste and powder, biscuit, snuff, blue (c); (A) Dry its, amchur, hing and vorak (c); 16-6-65 (h).

77. Shri Arun Ranjan Roy Chowdhury, (proprietor), rying on business under the trade name Messrs. lyani Steel Corporation, (S) 165A Netaji Subhas ad, Calcutta-7 for 10 Canning Street, Calcutta (a); 933A(RJ) Central, for 1569A(LR) Central (b); 6-65 (h).

78. Shri Srilal Bhartia carrying on business under trade name Messrs. Anand Electrical & Engineering , 3/2 Madan Street, Calcutta (a); 972A/SL(C), -59 (b); (A) (i) Electrical insulating winding wire, electrical porcelain insulator, (iii) electrical instruments, (iv) electrical filtering plant, (v) cable (c); 4-6-65

79. Messrs Taps & Dies Ltd., P-17 Mission Row Extension, Calcutta (a); 1445A/SL(C), 28-6-63 (b); (A) Grinding machine after the word 'Tools' (d); 7-6-65 (h).

80. Messrs. Glace Kid (India) Private Ltd., 75 Ganesh Chandra Avenue, Calcutta (a); 674A/SL(C), 14-9-57 (b); (A) Boots and shoes between the words finished leather and for sale (d), 7-6-65 (h).

81. Messrs. J. S. Bachawat, A. B. Mukherji and P. C. Agarwal carrying on business under the trade name Messrs. Minex Agencies, 71 Ganesh Chandra Avenue, Calcutta (a); 154B SL(C), 26-3-65 (b), (A) Textile machineries spare parts (g); 11-6-65 (h).

82. Messrs. Hindusthan Wires Ltd. 16/5 Chowringhee Road, Calcutta (a); 644A(TL) Central, 8-2-61 (b), (Add) G. C. Sheets, g. p. sheets, b. p. sheets, g. i. wire (c); 12-6-65 (h).

83. Partners Mohammed Abuzar, Md. Abu Nassar, Md. Sami Ahmed carrying on business under the trade name Messrs. Elliot Traders & Co., 15 Elliot Road, Calcutta (a), 579A(TL) Central, 29-2-60 (b), (Add) Cycle handle, cycle pedal, cycle gear crank, cycle brake set (c): 12-6-65 (h).

84. Messrs. Pilot Pen Co. (I) Pr. Ltd., 9 Chowringhee Road, Calcutta (a); 392A(TL)C, 2-11-57 (b), (Add) raw materials, e.g., dye stuffs, chemicals (to manufacture ink) bottle, corks, cartoons for the purpose of manufacture of ink (d); 15-6-65 (h)

85. (S) Mrs. Lee Yuk Ying, Mr. Chiu Kai Hsun and Mr. Chiu Kai SSu, (partners), carrying on business under the trade name Mackson & Sons (for) Mr. Ping Fa Hugh carrying on business under the trade name Messrs. Mackson & Sons, 35 Bentinck Street, Calcutta (a); 618/A(EL) Central, 1-4-60 (b), 7-6-65 (h)

Explanatory notes. Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:-

(A) means "Add"; (D) means "Delete", (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 2020C.T.—24th June 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in minning.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale

(h) Date of cancellation

1. Sarbasri K. L. Shah, R K Shah and Y. Shah, carrying on business under the trade name Messrs. Portland Agencies, 1 Manook Lane, Calcutta (a); 335A(CL), Central, 2-7-51 (b); Cement and other buildings materials, hessains, gunnies, canvass, twine, ropes, other jute manufacture, electrical goods, thermometers other medical & surgical goods, coal (c); 4-6-65 (h)

2. Messrs. West Bengal Footwear Co., 13A Lower Chitpur Road, Calcutta (a); 317A(CL)Central, 1-7-57(b); Leather, canvass shoes, sandles & rubber shoe materials (c); 4-6-65 (h)

3. Shri Anwar Ahmed carrying on business under the trade name of Associated Traders., 31/10 and 11 Lower Chitpur Road, Calcutta (a); 464A(CL) Central, 13-7-57 (b); Shoes & brassware, umbrella fittings, including plastic handles, raw rubber (c); 4-6-65 (h)

4. Messrs. Tejpauls Private Ltd. 19 Maharshi Debendra Road, Calcutta (a), 502A(JK) Central, 30-7-57 (b); Iron, steel, hardware and mill stores (c); 14-6-6 (h).

5. Messrs Anand Stores Agency Private Ltd 33 Netaji Subhas Road, Calcutta (a), 260A(LR) (C) 2-7-57 (b); Machinery, mill stores, spare parts including tools, gunny bags and hessian, electrical goods, ms rounds, bars, plates etc, rubber goods, hardware, Chemicals, coal and coke (c); 9-6-65 (h).

6. Shri Paresh Chandra Ghatak, Phanindra Chandra Ghosh Roy and Debendra Nath Ghosh Roy, carrying on businesss under the trade name of Economic Trading Co , 1W3 Monohardas Katra, Calcutta (a); 391A(MR) (C), 6-7-57 (b); Textiles (c); 11-6-65 (h).

S. K. BOSE, Commissioner.

egistered No. C207

The Calcutta Gazette

पत्यमेव जयते

AVANA 28] THURSDAY, AUGUST 19, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

RECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

o. 203 C.T.—1st July 1965.—In pursuance of the isions of section 9 of the Bengal Finance (Sales) Act, 1941 (Bengal Act VI of 1941), the following es and addresses of newly registered dealers together a description of the goods covered by their regis- ion certificates are published for general infor- ion :—

s.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

Sarbashri Kironmal, Hashmatmal and Mithu- Partners carrying on business under the trade name rs. K. P. Stone Co., 108 Kalighat Road, Calcutta-); AL/1091A, 22-6-65 (b); Stone chips, gravel , lime and soorkey (d).

Sarbashri Biswanath Das, Shib Nath Das and dra Nath Das, Partners carrying on business the trade name Messrs. Biswanath Das & Bros., Durgapur Lane, Calcutta-27 (a); AL/1093A, 24-6-65 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Commutators for electric fans (c).

3. Sarbashri Mehar Singh Gavanda and Harcharan Singh Gavanda, Partners carrying on business under the trade name Messrs. Green Place, 42A & B Ashutosh Mukherjee Road, Calcutta (a); AL/1094A, 24-6-65 (b); (1) Raw materials ; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cooked food, tea, coffee, (ii) Sweet ice cream, cold drink and snakes (c).

4. Messs. Matilal Shaw, Mathura Prosad and Sheonarayan Prasad carrying on business under the trade name Matilal Mathura Prosad, Munshibazar, P.O. Asansol, district Burdwan (a); AS/2610A, 4-6-65 (b); Pulses, soda, incense stick, cummin seed, aniseed, fenugreek seed, chillies, corriander, catechu, tejpata, cardamom, barley, waste paper, gunny bags, empty tins, cocoanut oil, ghee, tea, till oil, groundnut oil, and paper bags, carway seed (d).

5. Messrs. Jatindra Nath Paul, Narayan Chandra Paul Durgadas Paul, Dharmadas Paul and Biswanath Paul carrying on business under the trade name J. N. Paul & Sons, Mahatma Gandhi Road, P.O. Raniganj, district Burdwan (a); AS/2611A, 7-6-65 (b);, Body and face powders, scented hair oil, cocoanut oil, toilet goods, incense stick, ghee, butter, torch lights, lanterns, ink, mantel, barley, bulbs, jelly, tooth brush and tooth paste, tooth powder, glass, cup, dish, boot polish, needles, pencils, nib, fountain pen, buttons, comb, blades, safety razors, rubber balls, hair pin,

sewing threads, plastic toys, toys, tussle, ribbons, bags, lozenges, toffee, squash, electric heaters, stoves (kerosene) (d).

6. Shri Bholanath Roy carrying on business under the trade name Messrs. Bholanath Roy, Village Pahargora, P.O. Samdi, district Burdwan (a); AS/2612A, 7-6-65 (b); Plant, machinery spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below : Fire clay (c).

7. Messrs. Raniganj Coalfield Colliery Workers Central Co-operative Stores Ltd., Kalla, P.O. Asansol, district Burdwan (a); AS/2613A, 8-6-65 (b); Rice, atta, flour, wheat, suji, sugar, mustard oil, cocoanut oil, castor oil, groundnut oil, tooth brush, tooth paste, pulses, cummin seed, corriander seed, chillies, cardamom, poppy seed, tea, hima pea and gunny bag (d).

8. Messrs. Jotindra Nath Gorai and Mahadev Gorai carrying on business under the trade name, Kalyaneswari Stone Quarry, Halda, P.O. Salanpur, district Burdwan (a); AS/2614A, 9-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Explosive : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Stone chips, stone ballast and boulders (c).

9. Sarbasree Ratan Chowdhury and Triloke Kumar, D. Mehta, Partners carrying on business under the trade name Bhagya Laxmi Press, 16/2/B Armenian Street, Calcutta (a); AT/4074A, 23-6-65 (b); (1) Raw materials, viz., Envelopes, visiting cards, greeting cards, post cards, blocks, ink and dies, (2) Plant, machinery, spare parts and accessories, viz., Printing types and printing machinery spare parts ; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below : (i) Letter heads, (ii) Visiting cards, (iii) Invitation cards, (iv) Greeting cards, (v) Labels, (vi) Envelopes, (vii)) Polythene bags, (viii) Paper bags, and (ix) Packing cloth goods (c).

10. Sarbasree Ram Murti Arora and Gian Chand Kalia, Partners carrying on business under the trade name Kwality Sweet, 164 Mahatma Gandhi Road, Calcutta (a); AT/4075A, 24-6-65 (b); (1) Raw materials, viz., Ghee, groundnut oil and tea : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below : (i) Sweetmeat, (ii) Salted food (iii) Tea (c).

11. Shri Santosh Kumar Mondal carrying on business under the trade name Messrs. Prova Tobacco Stores, Domkul, Murshidabad (a); BR/800A, 12-6-65 (b); Tobacco, biri leaves and sutli (d).

12. Shri Madho Prasad Ruia carrying on business under the trade name Messrs. Ambica Saw Mill, 119B Chittaranjan Avenue, Calcutta (a); CL/3890A, 17-6-65 (b); Timber logs (d).

13. Shri Jiban Ram Shaw, Proprietor carrying on business under the trade name Kusal Trading Co., 40 Stand Road, Calcutta (Shop No. 11) (a); CR/3593A, 14-6-65 (b); Pipe and pipe fittings (b); (1) Raw materials, galvanized and iron (black) pipes Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Pipe fittings (c).

14. Shri Ram Niranjan Khandelwal and Smt. Durga Devi Khandelwal carrying on business under the trade name Shree Khandelwal Traders, 13 Portugese Church Street, Calcutta (a); CR/3594A, 15-6-65 (b); Caustic soda, soda ash, nasodar, bleaching (d).

15. Shri Shyam Sundar Khandelwal, Proprietor carrying on business under the trade name S. Khandelwal & Company, 13 Portugese Church Street Calcutta (a); CR/3595A, 15-6-65 (b); Caustic soda, soda ash, nasoda , ramdana (d).

16. Shri Chaganlal C. Shah, Proprietor carrying on business under the trade name Calcutta Tools Co., 75 Netaji Subhas Road, Calcutta (a); CR 3596A, 15-6-65 (b); Pipes, tools, bearing, nuts, bolts spring (d).

17. Messrs. Jagadish Prasad Gupta, Satish Chandra Agarwal and Krishna Kumar Agarwal (minor) carrying on business under the trade name Bengal Metal & Mill Stores, 40 Strand Road, (Shop No. 16), Calcutta (a); CR/3597A, 15-6-65 (b); Copper wire and sheet, lead, zink, brasswire and sheet, copper strip, antimony, brass scrap, brass rod and wire (d).

18. Shri Sudhangsu Sekhar Bose, Proprietor carrrying on business under the trade name The Technico of India (Manufacturing), 71A Netaji Subhas Road, (Room No. B/89, 1st floor), Calcutta (a); CR/3598A, 16-6-65 (b); Belting, ball bearing, bolts and nuts, washers, brass bolts, rubberhose, pipe, fittings, gun metal fittings, valves, asbestos goods, grinding wheel, iron rods, hex-bars, taps and dies (d).

19. Messrs. Saifuddin Adamally Sunelwalla Shabbi Akbarally Abuwalla, Yakub Saifuddin, Kuresh Abbas bhai and Ali Akbar Yusufbhai carrying on business under the trade name, Evershine Engineering Corporation, 34 Netaji Subhas Road, Calcutta (a); CR/3599A 16-6-65 (b); (1) Tool, (2) Implements, (3) Pipe (4) Pipe fittings, (5) Meter, (6) Balance, (7) Chain (8) Roller, chain, (9) sprockets and nuts, (10) Boiler (11) Boiler fittings, (12) Rubber sheets, (13) Rubber wheel, (14) Belting, (15) Jacks, (16) Soldering stick (17) Chain pulley block, (18) Copper sheet (d).

20. Shri Sumatilal Dolchand Mehta, Proprietor carrying on business under the trade name Mehta Engineering Corporation, 109 Old China Bazar Street Calcutta (a); CR/3600A, 18-6-65 (b); Tools, die sly wrench, pipe wrench, micrometers, calipers,steel tap and rules, screws pilch, gaugee, spanners, drill bits reamers, hacksaw and band saw blades, tapping attachments, pipe die sets, conventry die and die heads pressure gauge, cutting pliers, belt hook, belt lacing tool bits, belts, spring, calipers, dividers, fites, nice belts, nuts, nuts, screws, drill chuck, carpentry tools precision tools and cutting tools (d).

1. Messrs. Dilip Kumar J. Pandya, Narendra Pandya, Pradip Kumar J. Pandya (minor), Paresh mar J. Pandya (minor), and Sm. Mira Gouri Pandya, rying on business under the trade name, J. Dilip mar and Co., 71A Netaji Subhas Road, (1st floor), cutta (a); CR/3601A, 21-6-65 (b); Cork sheets, estos goods (d).

2. Shri Ramniklal K. Kamdar, proprietor, carry- on business under the trade name, Sushil Co., Synagogne Street, Calcutta (a): CR/3602A, 23-6-65 Glass wire, crockery, tea spoons, stone jar, stain- steel articles (d).

3. Shri Imdad Husen, proprietor, carrying on iness under the trade name, Malik Corporation, Strand Road, Calcutta (a); CR/3603A, 24-6-65 Electric machine, tools, pressure gauge, jacks, d pump, leather gloves, vice (d).

4. Shri Kamal Kumar Nath, Kanailal Nath, Kumar Nath and Sujal Kumar Guha, carrying on iness under the trade name, Premier Industries Co., Mangoe Lane, Calcutta (a); EL/3736A, 19-6-65 (1) Raw materials, (2) Plant, machinery, spare ts and accessories, (3) Consumable stores : Pro- d that all goods for which exemption from payment ales tax is claimed are intended for use in the actual ess of manufacture of the goods named below : el gear, core supporting rings and m. s. components, spun pipe plants (c); Transformer oil, rivetting rs, steel punch, chisels, gasket cement, g. i. elbow, ing cement, steel tape, aluminium sheets, zinc ts, rubber wheels, bushings, fire bricks, trolley els, steel hooks, steel link, springs, rack jack, split , small tools, electric meters, polythene sheets, s hinges, plastic handles, tower bolts, welding s, screw drivers, purpex sheets, hose pipes, cock valves, spring cushions, nails, spring washers, sheets, fire clay, screw, motor starter and switches, nps, carbon, sheets, wire gauge, asbestos ropes, ber washers, rubber sheets, pipes and pipe fittings, t flats, jute, canvas, bevel gear (d).

5. Shri Gopal Das Acharya, carrying on business er the trade name, Associated Transformers & /1/c Vansitart Row, Calcutta (a); EL/3737A 5 (b); Raw materials : Provided that all goods which exemption from payment of sales tax is med are intended for use in the actual process of ufacture of the goods named below : Transform- (c).

6. Shri Bibekanand Mullick, carrying on business er the trade name, Messrs. Bina Engineering ks, 129/12 Belilioues Road, Howrah (a); HW/ 0A, 18-6-65 (b); (1) Raw materials, (2) Plant hinery, spare parts and accessories : Provided all goods for which exemption from payment of s tax is claimed are intended for use in the actual ess of manufacture of the goods named below for : (i) Taps, die and die handles (c).

7. Shri Bimal Roy, carrying on business under trade name, Indo-Engineering Works, 70 Natabar l Road, Howrah (a); HW/3033A, 23-6-65 (b); Raw materials, (2) Plant, machinery, spare parts accessories : Provided that all goods for which nption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Cocks and valves (c).

28. Shri Khudi Ram Paul, carrying on business under the trade name K. R. Paul & Son, 63 Nara- singha Dutta Road, Howrah (a); HW/3034A, 24-6-65 (b); (1) Raw materials, (2) Plant, machinery, spars parts, parts and accessories : Provided that all goods for which exemption from payment of sales tax in manufac. claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) :Machinery parts (c).

29. Messrs. Pushraj Agarwal and Nagarmal Agar- wal, carrying on business under the trade name, Keshri- chand Pushraj & Company, 53 Nalini Sett Road, Calcutta-7 (a); JK/3458A, 18-6-65 (b); Cardamons, cassia leaves, resin, ajwar, crowbars, jute, twine, coir, waste paper, lanterns, lanterns wicks, chimneys, mantels, torches, bulbs, tarpaulines, sindur, salt petre, candles, alum, pencils, ink, ink tablets, rassindur, borax, soda ash, sodium bicarbonate, coriander seeds, sandle wood, iron dust, aluminium dust, catechu, and seed, nibs, poppy seeds, fenugreek seeds, isabgol, gum, cocoanut oil, holders,erasers, napthlene balls, carway seeds, strainers, iron safe, playing cards, dry chillies ultramarine blue, cubebs, dry grapes, buttons, ammo- nium bicarbonate, razor blades, alta, nail polish feeders, and crude drugs. (d).

30. Messrs. Sarup Chand Kausik and Deep Chand Patni, carrying on business under the trade name Pushkal Agencies, 49 Nalini Sett Road, (Patni House) Calcutta-7 (a); JK/3459A, 18-6-65 (b), Office stationery goods, fountain pen and fountain pen ink (d).

31. Shri Motilal Poddar, carrying on business under the trade name, Shankar Rubber Works, 44 Sir Hariram Goenka Street, Calcutta (a); JK/3460A, 19-6-65 (b); (1) Raw materials, e.g., Rubber, (2) Consumable stores, e.g., zinc oxide, whiting, china clay, and titanium D. oxide : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: Moulded rubber goods for automobile and jute industries for sale (c).

32. Shri Gouri Shankar Agarwalla, carrying on business under the trade name Messrs. Sree Bajrang Agencies, Viswakarma Road, (Khalpara), P.O. Siliguri, district Darjeeling (a); JP/2228A, 11-6-65 (b); Incense, lozenges, mantle, toffee and chocolate (c)

33. Sarbasree Mahabir Prasad Jain and Narbada Prasad Tikmani, carrying on business under the trade name Messrs. Shree Prem Hardware Stores, Hill Cart Road, P.O. Siliguri, district Darjeeling (a); JP/ 2229A, 11-6-65 (b); Wire nail, nuts, bolts, hinges, iron rod and flat and angles, g. i. pipe and scrap metal (d).

34. Messrs. Motilal Acharjee and A. Chowdhury, carrying on business under the trade name Auto Agency, Sevoke Road, P.O. Siliguri, district Darjeeling (a); JP/2230A, 11-6-65 (b); Motor parts and accessories (d).

35. Messrs. Thaku Debi and Punam Chand Chajer carryingon business under the trade name Chhatar-

mal & Co., Dinbazar, P.O. and district Jalpaiguri, (a) JP/2231A, 11-6-65 (b); Pulses, atta, flour, gur, groundnut oil, cocoanut oil, soda, tejpata, sopo and mustard oil (d).

36. Messrs. Premchand Sud, Chamanlal Sud, Kishorilal Sud, Ramkumar Rustgi and Ramchandra Rustgi, carrying on business under the trade name Sikkim Automobiles, Hill Cart Road, P.O. Siliguri, district Darjeeling (a); JP/2232A, 17-6-65 (b); Motor parts and accessories, paint and ranga (d).

37. Messrs. Baijnath Prasad, Raghubir Prasad, Dwarka Prasad, Jagnarayan Prasad, Nawlakh Shah, carrying on business under the trade name, Shital Ice Factory & Cold Storage, 3rd Mile, Sevoke Road, P.O. Siliguri, district Darjeeling. (a); JP/2233A, 17-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Ice (c).

38. Shri Dilip Kumar Dutta, proprietor, carrying on business under the trade name Messrs. Dilip Kumar Dutta, Goari Bazar, Krishnagar, Nadia (a); KR/2108A, 14-6-65 (b); (1) Raw materials, (2) Consumable stores, viz., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

39. Shri Matilal Das, and Ramesh Ch. Sarkar, partners, carrying on business under the trade name Messrs. Matilal Das, Ramesh Ch. Sarkar, Rathtala, Chakdah, Nadia (a); KR/2109A, 16-6-65 (b); (1) Raw materials, (2) Consumable stores, viz., Coal : Provided that all goods for which exemtpion from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweet meat and nonta khabar (c).

40. Shri Narayan Chandra Madhu, proprietor, carrying on business under the trade name Messrs. Narayan Chandra Madhu, Netaji Subhas Road, Chakdah, Nadia (a); KR/2110A, 16-6-65 (b); (1) Raw materials, (2) Consumable stores, viz., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweetmeat and nonta khabar (c).

41. Shri Haripada Das, proprietor, carrying on business under the trade name Messrs. Haripada Das, Bagula, Nadia (a); KR/2111A, 16-6-65 (b); Log, bamboo (c); (1) Raw materials, (2) Consumable stores, viz. Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sized wood, plank, bamboo-mats (d).

42. Shri Gonendra Nath Mitra, carrying on business under the trade name Process Equipment Co., 12A Netaji Subhas Road, Calcutta (a); LR/3700A, 15-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (I) Instrument air filter, (II) Tank fabrication, (III) Bolt, (IV) Nuts, (V) Flanged cane, (VI) Burner gun tube, (VII) Liners, (VIII) Bush, (IX) Pins, (X) Conveyor parts, (XI) Tensioning unit, (XII) Coupling, (XIII) Sprockets, (XIV) Bar Tin, (XV) Sleeves, (XVII) Tanks (c); (1) Blower, (2) Hacksaw blades, (3) Electrodes, (4) Die nuts, (5) C.I. bollards, (6) Road ripper, (7) Retainer, (8) Moil point, (9) Weighing machine, (10) Prematic tools, (11) Balances, (12) Filter, (13) Electric Motors, (14) Pumps, (15) M. S. tanks (d).

43. Sree Luxmi Packaging & Allied Products Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/3701A, 17-6-65 (b); (1) Raw materials, (2) Plant, machineries, spare parts and accessories. Consumable stores, e.g., Coal, grease, machine oil : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sle of the goods named below : (i) Umbrella ribs, (ii) Wire cuttings (c).

44. Shri Ram Prasad Jaiswal, carrying on business under the trade name Messrs. P. Kumar & Brothers, 85 Madan Mohan Burman Street, Calcutta (a); MK 3941A, 23-6-65 (b); Ball bearing, steel balls, steel and wood blocks (d).

45. Shri Ramdeo Gupta, Shri Sant Lal Shaw and Shri Sant Lal Gupta, carrying on business under the trade name Messrs. R. S. Steel Trading Co., 245A Acharya Prafulla Chandra Road, Calcutta (a); MK/3942A, 24-6-65 (b); Iron and steel scrap (d).

46. Shri Ashutosh Dutta, proprietor, carrying on business under the trade name Messrs. Sarada Tobacco Stores, School Road, Raignaj, West Dinajpur, (a); ML/808A, 16-6-65 (b); Cocoanut oil, jeera and biri leaves (d).

47. Shri Jatiswar Podder, proprietor, carrying on business under the trade name Messrs. Jajneswar Jotiswar Podder, Kaliganj, West Dinajpur, (a); ML/809A, 17-6-65 (b); Mouri, gunny bags, timber, groundnut oil, ground nut (d).

48. Shri Virendra Kumar Dalmia, carrying on business under the trade name Steel Facs., 161 S. N. Roy, Road, Sahapur, Calcutta-38 (a); PG/3222A, 11-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., gases and electrodes : Provided that all goods for which exemtion from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Steel moulding boxes (c).

49. Shri Debendra Nath Dey, carrying on business under the trade name Debendra Nath Dey, Workshop Road, Kanchrapara, 24-Parganas (a); PG/3223A, 15-6-65 (b); (1) Raw materials, (2) Cosumable stores, e.g., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweets and cooked food c).

50. Shri Chakradhar Adhikary, carrying on busines under the trade name Messrs. Adhikary Chanachur Sugan Chand Databya Chikitsalaya Road, P.O. and district Purulia (a); PR/472A, 21-5-65 (b); (1) Raw

aterials, (2) Plant, machinery, spare parts and acces-ries, (3) Consumable stores, viz., Coal : Provided at all goods for which exemption from payment of les tax is claimed are intended for use in the actual ocess and manufacture of goods in West Bengal med below for sale : Chanachur and dalmut (c); ulses and besan (d).

51. Sarbashri Lachhmi Narayan Lahoti, Nun Karan ahoti, and Prabhudan Lahoti, carrying on business der the trade name Messrs. Annapruna Bhandar, P.O. anbazar, district Purulia (a); PR/473A, 22-5-65 (b); oodgrain, pulses, poppy seed, cumin seed, coriandar ed, dry chelly, cocoanut oil, groundnut oil, kerosin l, vanaspati, betelnut, kutha, sugar candy, soda, bacco, tea, ghee, dhuna and agarbati (d).

52. Shri Laxminarayan Rajgoria and Sm. Sarbani allik, carrying on business under the trade me Messrs. Sonar Bangla Brick Works, Namopara, rulia P.O. and district Purulia (a); PR/475A, -6-65 (b); Raw materials : Provided that all goods r which exemption from payment of sales tax is imed are intended for use in the actual process of anufacture of goods in West Bengal named below r sale : Bricks and brick bats (c).

53. Messrs. Vishan Nath Singh and Madhusudan audhri, carrying on business under the trade name ngh and Chaudhuri, 5 Mission Row, Calcutta-1 (a); B/1557A, 19-6-65 (b); Refractories, china clay, ints and graphite (d).

54. Messrs. Kaushal Nath Nigam, Gupteswar Nath igam, Maheshwar Nath Nigan, Umeshwar Nath Nigan, d Lokeshwar Nath Nigam, carrying on business der the trade name Banaras Cycle Stores, 7A Bentinck reet Calcutta-(a); RB/1558A, 21-6-65 (b); Cycle d cycle parts (d).

55 Messrs. Contimpex Private Ltd., carrying on siness under the trade name Contimpex Private d., 33 Canning Street, Calcutta (a); RB/1560A, -6-65 (b); Gypsum (plaster of Paris), Geological des, motor accessories, diesel engine accessories and netian blinds (d).

56. Shri Padma Lochan Jain, Shri Bhanwarlal urgar, partners, carrying on business under the trade me Messrs. Steel Tube Co., 203/1 Mahatma Gandhi oad, Calcutta (a); RJ/3151A, 21-6-65 (b); Pipe, pe fittings, tools (d).

57. Messrs. Kunja Behari Jana and Sarathi Sundah na, carrying on business under the trade name Dhiren udio, 82/2A Bidhan Sarani, Calcutta (a); SH/ 60A, 12-6-65 (b); (1) Raw materials : Provided at all goods for which exemption from payment of les tax is claimed are intended for use in the actual ocess of manufacture of the goods named below : ardboard, cinema slides (c).

58. Shri Amarendra Kumar Roy, carrying on busi-ss under the trade name Shri Madan Gopal Iron ores, 1/2 Ananda Neogi Lane, Calcutta-3 (a); 5A Acharyya Prafulla Chandra Road, Calcutta-6); SH/236B, 15-6-65 (b); Scrap iron (d).

59. Shri Satish Chandra Samanta, carrying on siness under the trade name, Samanta Co., 22 R. G. Kar Road, Calcuttg-4 (a); SH/3661A,16-6-65 (b); Jelly, jam, tooth-paste, tooth brush, torch, bulbs, tinopal (d).

60. Messrs. Purushottamdas Bajaj and Kailash-nath Chanrasia, carrying on business under the trade name Chanrasia Timber Works 67/27 Strand Road, Calcutta (a); SH/3662A, 16-6-65 (b); Timber (d).

61. Messrs. Banku Behari Saha Gopal Chandra Saha, Nepal Chandra Saha, Bhabanath Ghosh and Manika Sarkar, carrying on business under the trade name Harry Engineering Works, 200 Rabindra Sarani, Calcutta-3 (a); SH/3663A, 17-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and acces-sories, (3) Consumable stores, e.g., Grease : Pro-vided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Steel structurals (c).

62. Shri Moliram Gupta, carrying on business under the trade name Madhya Bharat Vanaspati Suppliers, 62A Kali Krishna Tagore Street, Calcutta (a); SH/3664A, 17-6-65 (b); Cocoanut oil, ground nut oil, mustard oil (d).

63. Shri Tejendra Chandra Bhowmick, carrying on business under the trade name Bengal Unique Traders, 22 Kumartully Street, Calcutta-5 (a); SH/ 3665A, 18-6-65 (b); Crude drugs, medicinal herbs aniseeds, cuminseeds, coal tar (d).

64. Shri Ram Gopal Paul, carrying on business under the trade name Ram Gopal Paul, 41/1/1 and 42B Baghbazar Street, Calcutta-3 (a); SH/3666A, 19-6-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Telebhaja, nonta (c); Aerated water (d).

65. Shri Dhanjoy Das, carrying on business under the trade name Nadia Sheet Metal, 47/1A Shyam-bazar Street, Calcutta (a); SH/3668A, 22-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Buchet tube, watering can, milk can and fire bucket (c).

66. Shri Dilip Kumar Samanta (mionr), represented by his mother and natural guardian Sm. Pramila Bala Samanta, carrying on business under the trade name Dilip Confectionery, 19 Brojodulal Street, Calcutta-6 (a); SH/3669A, 23-6-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal : Pro-vided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Lozenges (c).

67. Shri Ramnarayan Singh, carrying on business under the trade name Sree Durga Galvanised Works, 7 Raja Nava Krishna Street, Calcutta-5, (a); SH-3670A, 24-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales

tax is claimed are intended for use in the actual process of manufacture of the goods named below : Litre measures, fire buckets, drum watering can (c).

68. Shri Netai Chand Datta, carrying on business under the trade name Messsr. Easy Cycle Industries, 79 Bentinck Street, Calcutta (a); SL/4405A, 11-6-65 (b); Cycle and cycle rickshaws and their parts and accessories (d);

69. Shri Narinder Singh Dugal, carrying on business under the trade name Messrs. Premier Agencies, 14 Princep Steret, Calcutta (a); SL/4407A, 17-6-65 (b); Motor spare parts and accessories (d).

70. Messrs. Durga Singh and Gopal Chandra Singh, partners, carrying on business under the trade name D. Singh & Co., Champdani, Hooghly (a); SP/1739A, 11-6-65 (b); Consumable stores, e.g., Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks (c).

71. Messrs. Dunlop Factory Consumers Co-operative Stores, Ltd., Sahagunj, district Hooghly (a); SP/1740A, 12-6-65 (b); Rice, pulse, ghee, flour, wheat, mustard oil, groundnut oil, tea, butter, cocoanut oil, hair oil, tooth paste, spices, shoe polish (d).

72. Messrs. Chandernagore Government Employees' Consumers Co-operative Ltd., Barrabazar, Chandernagore, Hooghly (a); SP/1741A, 21-6-65 (b); Edible oils,spices, pulses, ghee/butter, perfumed hair oil, talcum powder, tooth paste, tooth brush, tooth powder snow, cream, jam jelly, lozenge, kerosene oil, wheat, bran, cocoanut oil, squash, flit, padock, dalmut, dry, fruits, pencil, ink, shaving sticks, shaving blade, rice atta, shaving brush (d).

73. Sree Anuja Kumar Dutta, proprietor, carrying on business under the trade name Prabir Builders, village Kalipur, P.O. Garalgacha, district Hooghly (a); SP/1742A, 24-6-65 (b); Lime, sand, soorkey, paint, coal tar, rope, sanitary fittings (d).

74. Shri Nirmol Kumar Ghosh, proprietor, carrying on business under the trade name Texfabrico, 19A Chowringhee Road, Calcutta (top-floor) (a); TL/2952A, 18-6-65 (b); (1) Raw materials : Provided that all goods for which exe iption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hessian strips, hessian bags, (ii) cloth bags (c); Tarpaulins (d).

75. Shri Sukanta Sarkar, proprietor, carrying on business under the trade name S. K. Sarkar & Co., 20 Gope Lane, Calcutta (a); TL/2953A, 21-6-65 (b); Coal tar, coal pitch, napthalene balls, creosote (heavy and light), empty tins, empty drums (d).

76. Shri Rebati Ranjan Chowdhury, proprietor, carrying on business under the trade name Modern Trading Agency, 7 Rafi Ahmed Kidwai Road, Calcutta (a); TL/2954A, 23-6-65 (b); Automobile and industrial lubricating oils, grease, mineral turpentine oil, turpentine oil, paint oil (d).

S. K. BOSE, Commissioner.

No. 204 C.T.—1st July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Bimal Kanti Das Purakayestha, carrying on business in the trade name Messrs. Kalpataru Hardware Industry, 59 Chetla Road, Calcutta (a); AL/634A 10-2-58 (b); (A) Cast Iron Block (d); 22-6-65 (e).

2. Messrs. C. Comens & Sons Ltd., (S) 103/3 Diamond Harbour Road, Calcutta (for) 103/3 Diamond Harbour Road, Behala, 24-Parganas (a); (S) AL/1092A, (for) P G 1314A (b); 23-6-65 (e).

3. Shri Shew Bhagwan Goenka, Proprietor, carrying on business under the trade name Messrs. Goenka Coal Co. (Goenka Kajra Colliery), P.O. Ukhra, District Burdwan (a); AS/2202A, 21-4-61 (b); (A) Consumable stores, e.g., Explosive (c); 4-6-65 (e).

4. Shri Rambilash Dokania, carrying on business under the trade name Shiv Sankar Ashoke Kumar Station Road, Barakar, P.O. Barakar, District Burdwan (a); AS/2429A, 7-8-63 (b); (A) Linsheed Oil (d); 7-6-65 (e).

5. Messrs. Puranmal Agarwala, Baijnath Agarwala, Sagarmal Agarwala, Biswanath Agarwala, Omprakash Agarwala and Tara Sankar Agarwala, carrying on business under the trade name Puranmal Bajinath, Pitiana, Kulti, District Burdwan (a); AS/2186A, 21-3-61 (b); (A) Lozenges, catecheu and incense stick (d); 8-6-65 (e).

6. Messrs. The Durgapur Projects Ltd., P.O. Durgapur-2, Burdwan (a); AS/170B, 15-12-61 (b); (A) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spun pipes (c); 8-6-65 (e).

7. Mr. Irshad Ahmed, carrying on business under the trade name Munshi Nehabuddin Habibur Rahaman, 72 Canning Street, Calcutta (a); AT/246A. 27-9-41 (b); (A) Safety Razor Blade (d); 19-6-65 (e).

8. Mr. H. Md. Frahin, H. Shamsul Hag and Md Abid, carrying on business under the trade name Mazharul Haque Md. Arefeen, 87 Canning Street, Calcutta (a); AT/3580A, 23-7-59 (b); (A) Napthalme Ball, Cap Shooter, Pistol, Water picture (d); 19-6-65 (e).

). (S) Shri Shankarlal Lakhotia, Shri Bulakida khotia, carrying on business under the trade name mala Trading Co. (for) Shri Mohanlal Lakhotia' i Shankarlal Lakhotia, Shri Balakidas Lakhotia, rying on business under t e trade name Kamala ding Co., 39A Armenian Street , Calcutta (a); AT/ 6A, 28-8-57 (b); 2-6-65 (e).

0. (S) Shri Chiranjit Khanna and Shri Inderjit anna, carrying on business under the trade name srs Munilal Chiranjit (for) Shri Chiranjit Khanna, rying on business under the trade name Messrs. nilal Khanna, 160 Cross Street, Calcutta (a); /3196A, 7-2-55 (b); 19-6-65 (e).

1. Sarbasree Kamala Kanta Mondal, Ramnarayan dal, partners, carrying on business under the le name Messrs. Kamala Kanta Mondal & Sons, char Station, Burdwan (a); BN/1472A, 19-5-65 (b); Tejpata, mouri, methi, empty tins, (containers), arcandy, cocoanut, groundnut, khari salt, dhup- hi (d); 19-6-65 (e).

2. (S) Messrs. Netai Pada Chowdhury and Gour i Chowdhury, partners, carrying on business under trade name Messrs. Burdwan Biscuit Co. (for) srs. Burdwan Biscuit Co., Katwa Road, Burdwan BN/767A, 10-6-50 (b); 19-6-65 (e).

3. Sm. Binapani Dawn, proprietress, carrying on iness under the trade name Messrs. Binapani Dawn, nari, Burdwan (a); BN/98A, 9-10-41 (b); (A) Poppy l, chillies, dhaniya, jira, mouri, ajoan, methi, tejpata, Spices (d); 21-6-65 (e).

4. (S) Sarbasree Bholānath Samanta, Sambhu h Samanta, Sukdeb Samanta and Sanat Kumar anta, partners, carrying on business under the e name Messrs. Bholanath Samanta (for) Shri lanath Samanta, proprietor, carrying on business er the trade name Messrs. Bholanath Samanta, nganj, Burdwan (a); BN/378A, 23-2-45 (b) 5-65 (e).

5. (S) Sarbasree Jay Kumari Chhajer and Rekhab nd Chhajjor, carrying on business under the trade e Bachraj Rekhab Chand (for) Messrs. Jay Kumari ajjer and Askaran Jain and Rekhab Chand Chhajjer, ying on business under the trade name Bachraj habchand Audhi, kandi, Mursidabad (a); BR/771A, -61 (b); 11-6-65 (e).

6. (S) Sarbasree Pravash Chandra and Tirthamay tterjee, carrying on business under the trade name vash Chandra Chatterjee (for) Shri Provash Chandra tterjee cerrying on business under the trade name srs. Provash Chandra Chatterjee Beldanga, Murshi- ad, (I) Nadia (a); BR/11B, 26-6-60 (b); 11-6-65 (e).

7. (S) Sarbasree Matilal, Badal Chand, Anup nd, Neelam Chand, Rikhab Chand and Hansraj, ying on business under the trade name Amlok ndji Ratan Chandji (for) Messrs. Matilal, Prason nd Badal Chand, Anup Chand, Neelam Chand, ah Chand and Hansraj, carrying on business under trade name Amlok Chandji Ratan Chandji, Sagar- i, Murshidabad (a); BR/16A, 13-9-41 (b); 15-6-65

8. Shri Tarini Kumar Dey (proprietor), carrying usiness under the trade name Messrs. Dey Brothers, Khagra Bazar, Khagra, Berhampore, Mursidabad (a); BR/115A, 3-3-46 (b); (D) Stationery goods, toilet goods, provisions and sporting goods, (A) Talcum powder, compact powder, baby powder, snow, vanishing cream, cold cream, pomade, briliantine, scent, tooth brush, brush, tooth paste, tooth powder, blade, razor, flit, spray, toffee, lozence, presetation-box, pen, nib, ink, rolled gold-ornaments, pressure-lantern, pressure-stove, hurricane-lantern, wick-stove, mantles, mica-chimni, torch-light, scented hair-oil, cocoanut oil (in small tin container) beauty milk, mirror, comb, hair-pins and clips, torch bulb, rubber sheet, butter, squash, shoe-polish, shoe cream, brasso, silvo, barley, lacdye, kumkum, nail polish, boroline, leather goods, knitting hooks, crochet hooks, buttom, embroidery frames, ribons, sewing thread, flask, flask refile, spring toys, cotton and sponge toys, bladder, lace, lacing-aull, anklet, knee-cup, foot-ball, racket, badminton-net, corcks, trays, beauty-box, writing pad, pad lock, clips, key-ring, stitching-machine, vermilion, bags, coffee, indoor-game-toys, condensed milk, plastic busket, nozle and pump (d); 15-6-65 (e).

19. (S) Siaram Agarwalla, Shieu Kumar Kejriwal, Bhishmadeo Prosad Roy, Bhupendralal Agarwalla, Gobinda Ram Agarwalla and Upendra Nath Sharma, carrying on business under the trade name Messrs. Sia Ram Agarwalla & Co., (for) Siaram Agarwalla, Shieu Kumar Kejriwal, Bhishmadeo Prosad Roy, Bhupendra- lal Agarwalla and Radha Devi, carrying on business under the trade name Messrs. Sia Ram Agarwalla & Co., P.O. Rajabhatkhawa, District Jalpaigri (a); CB/647A, 24-3-58 (b); 18-6-65 (e).

20. (S) Monoranjan Das, Kanailal Das, carrying on business under the trade name Messrs. Narayani (for) Manindra Chandra Das, Kanailal Das, Monoranjan Das, Jnan Ranjan Das, carrying on business under the trade name Messrs. Narayani, Bangchatra Road, Cooch Behar (a) CB/547A, 13-6-57 (b); 18-6-65 (e).

21. Messrs. Kundanmal Patni and Prakash chand Patni, carrying on business under the trade name Messrs. Dulichand Kundanmal, Dinhata, District Cooch Behar (a); CB/103A, 9-3-51 (b); (A) Containtars of Kere- sine oil (d); 22-6-65 (e).

22. Messrs. Harek Chand Karwa, Magraj Karwa, Dwipchand Karwa and Dulichand Karwa, carrying on business under the trade name Jaharmal Harek Chand, Cooch Behar, District Cooch Behar (a); CB/54A, 1-3-51 (b); (A) Asbestos sheets (b); 22-6-65 (e).

23. Messrs. Chetandas Mundra, Lachmi Narayan Mohta and Ghanashamdas Benani, carrying on business under the trade name Shree Nurshing Electric Stores, 54 Ezra Street, Calcutta (a); CL/1550A, 27-11-47 (b); (D) Hardware (A) Ball Bearing nails, brass pins, drills, G. I. Straps, Bolts and Nuts, G. I. Wire (d); 12-6-65 (e).

24. Messrs. Juggilal Kamalapat Agency (P) Ltd., (S) 18 Rabindr Sarani, Calcutta (for) 11 Rabindra Sarani, Calcutta (a); CL/266B, 13-3-63 (b); 12-6-65 (e).

25. (S) Messrs. Kantbai R. Thacker, Rodhakishan Jhawar, Premji Raghavji and V. R. Subramenian, carrying on business under the trade name New India Petroleum Company (for) Mesrs. Kantbai R. Thaker, Radhakishan Jhawar, Karsondas R. Thackejand V. R. Subramaniam, carrying on business under the trade

name New India Petroleum Company, 44 Canning Street, Calcutta (a); CL/3709A, 4-5-64 (b); 12-6-65 (e).

26. Shri Omprokash Arora, carrying on business under the trade name Messrs. O. P Arara, 55 Canning Street, Calcutta (a); CL/3830A, 18-2-65 (b); (A) Bags, Bangles, Tussel, Mylon hair, hair dressing goods (d); 12-6-65 (e).

27. Shri Karan Chand Gorowara, Uttam Chand Gorowara, Bearilal Gorowara, Virender Gorowara and Pran Kumar Gorowara, carrying on business under the trade name Krishna Tea Co., (S) P/39/40 Ezra Street, Calutta (for) 72 3anning Street, Calcutta (a); (S) CL/3889A, (for) AT/309A (b); 14-6-65 (e).

28. Shri P. K. Bhansali, Proprietor, carrying on business under the trade name K. P. Bhansali & Co., 133 Canning Street, Calcutta (a); CR/3588A, 17-9-59 (b); (D) Diamond, Pearls, Precious Stones, Silk goods and Terpoutene (d); 11-6-65 (e).

29. Shri Dasurathi Bose, Proprietor, carrying on business under the trade name D. R. Bose & Co., 89 Netaji Subhas Road, Calcutta (a); CR/2874A, 21-4-59 (b); (D) Hardware (A) Bolts and Nuts, Washers, Screws, Rivets, (B) M. S. and R. S. Rods, Joists, Angles, G. I. Sheets, Fish Plates, Rails, Nails, Chains, Shakkels, Ropes, Winches, Gate, Gril, Metal Ingots, Metal Sheets, Leath Seal, Sealing Wire, Gunny, Cloth, Canvas, Jute Trid, Broomstick, Tool, Machineries, Electric Motors, Water Works and Sanitary fittings, Gauge (Vacuum Pressure) Meters, Ball Bearings, Mercurry, Hammers, Mortar Pan, Spades, Pick Axes, Chisel, Wooden Handles, Grease, Gun and Cup, Jacks, Drills, Die cutters handle, Chain tounge Anvil, Soldering Sticks, Electrodes, Lead Wools, Wood Wools, Pumps and fittings, Switches, Starters, Electric Lamps, Blow Lamps, Beltings, Hose Pipes, Fiber Sheets, P.V.C. and Alkathine Pipe and fittings, Detofix and Wall fixture, Leatherwed Paper, Empire Cloths, Cotton, Emmery, and Black Tapes Asbestos Sheets, Pipes and other goods; Oil of all kinds, Varnishes, Paints, Coaltar, Brushes, Singnalling and inter Locking Accessories, Wagon Components, Carriage Components, Drawing Office Stationersies, Loco fittings, Pumic Stones, Wire Nettings, Valves and Cocks (d); 11-6-65 (e).

30. Messrs. Agani Chandra Lenka, Nanda Kishore Barik, Nidhiram Biswal, carrying on business under the trade name Messrs. Kanak Commercial Co., 420/ Strand Road, Calcutta (a); CR/2963A, 19-12-59 (b); (A) Shackles, Bolts, Nuts, Life-Buoy, Thiembles Ropes (d); 11-6-65 (e).

31. (S) Messrs. Hussaini Teherali gheewala, Safdar Zakiuddin Panchmeriwala, Hussaini Badruddin Kalangi and Amir Zakiuddin Panchmeriwala, Partners, (for) Messrs. Hussaini Taherali Gheewala, Safdar Zakiuddin Panchmeriwala and Hussaini Badruddin Kalangi, Partners, carrying on business under the trade name Dominion Hardware Stores, 135 Caning Street, Calcutta (a), CR/3126A, 12-7-61 (b); 12-6-65 (e).

32. Shri Safderally Abdul Kaiyum and Shri Mohamedally, Teherally, Partners, carrying on business under the trade name Messrs. A. S. Abdullabhai & Co., 81 Netaji Subhas Road, Calcutta (a); CR/619A, 27-9-41 (b); (D) Miscellaneous Hardware, Mill Store general (A) Agricultural Tooes and impllments, Air compressors, Angles M. S. Fabricated, Smithy Tools, Asbes Sheets and packings, Ball bearings and Blocks Wh Barrows, Ferrous and non-ferrous Bars, Flats, R and Sheets Boltings, Pulleys and Pulley Blocks, V-Be Boiler Fittings, Bobbins Bolts and Nuts, Borax, Brac Brackets, Perforated Sheets, Brushes, Buckets, Ca Carborundum Cloth, Carts, Castors, Chuff Cutters, Ch Chain Blocks, Chalks, Clamps, Channel, Chucks, C Cutters, Coal Tar and products, Cocks, Collers, C passes, Wire nettings, Corrugated Sheets, Cotter P Cotton Wastes, Coir and products, Revolution Counte Cramps Couplings, Crowbars, Cruicibles, Diamo Glass Cutter, Dies, Die-nuts, disinfectants, dogspik Ferrous and non-ferros door bolts, closures and latch Dressers, Drills and Drill bits, Dust-bins, Ejecto Elect. Spares and accessories and fittings, cond pipes, Emergy cloth, composition, tapes, and pape Enamels and paints, Oil Engines, Tiles, expanded met eye bolts, eye-lets, fencings, fibre-sheets, Steel Figu and letters, Files and handles, filter strainors, fire cl and bricks, fire-extinguishers, flanges, tubes, flo mills and parts, Rice and Oil Mills and parts, G Valves, cocks, fittings, funnels, G. I. Sheets, Gates a grills, Gauges, Gauge glasses, generators, ghanm glasses, gloves, glues, governors, greases, grease-cu and guns, grinding machines and parts Gromme Hammers and handles, hangers, hasps and stappl hatches, hearth Hinges, hoes, hooks, hoses, lamp hydrants, speed indicators, Injectors, iron, iron cemo insulators, jacks, jim crows, jointings, joint rin joist fabricated, juice extractors, jimbers, jute a products knives, knobs, locks, lathes, lathe dogs a tools, lawn mowers, levels, lifting tackles, lightn conductors, links, lubricators, machine oils, mello manholes, ropes, measures white-metals and antifr tion materials, meters, electmic motrs, nails and n pullers, name plates, nippers, vim-powder, soaps, oile oileans, oilstone, packing and jointing padlocks, pec stals, petroleum jelly, picks, pliers, pins, planes, surfa plates, powder transmission equipments, polishi materials, plugs, plumbago, plumbob, presses, pulley rackets, rail-benders, punches, rails, railway beater rakes, rammes, reamers, rice hullers, riddles, ring rivets, flex tubes trollers, ropes, slings, plumbing mat rials, rubber sheets and goods, insulation rules, slate sand papers, saws, scales, scissors, scrapers, screw screw drivers, scribers, scythes, scythe stone, shackl shaftings, sharpening stone, shears, shoe-lasts, shovel sickles, sleevr, skylights, snaps, sockets, soda, solderit iron and materials, soorkey pans, spades, shapper springs, squares, stair case, tool and alloy steel, silv steel, stainless steel sheet rod tube and fittings, ste structures, stencils, stocks, stops, stoves, Swage block syringes, tallow caps, tanks, taps, tees, thimbles, tong hand and machine tools, trammels, trps, trace guar trowes, hand sack truck trisquares, tubes, cleaner tul expanders, turpentine, tarpaulins, U-leathers, valve varnishes vee-blocks, venesta plywood, vices, wallet washers, waxes wedges, weights and weighing machine scales, balances, weighbeams, welding rods fluxe wheels and axles, whistles, sirens, winches, wire and wi cloth, cork sheets, electric portable machines and tool Engineers and precision tools, exhaust fans, broo sticks, baskets (d); 12-6-65 (e).

33. Shri Gorachand Mullick and Shri Manickchan Mullick, Partners, carrying on business under the trade name Gorachand & Co., 54 Netaji Subhus Ro Calcutta (a); CR/494A, 26-9-41 (b); (A) Bolts, Nu

Washers, Rivets, Hammers, Chain, Rings, Padlock, Pulley, Chain Pulley Block, Lifting Tackettes, Tin Products, Springs, Hooke Fasteners, Wooden Handle, Saws, Firebrick, Fireclay, Boards, Abressives, Basket, Grinding Stones, Spray, Broom, Sanitary Fittings, Emery Punches, Wire nettings (d); 12-6-65 (e).

34. Messrs. Bipin Chandra Himmatlal Badani and Chhotalal Keshavlal Badani, carrying on business under the trade name Bipin & Co., 138 Canning Street, Calcutta (a); CR/3580A, 24-5-65 (b); (A) Sleeve nuts, Steel Balls, C. I. Block, Hacksaw Blade and Frame and Grease Cup (d); 15-6-65 (e).

35. Shri Ramesh Chandra Mansukhlal Mahta, Proprietor, carrying on business under the trade name New India Bearing and Belting Co., 138 Canning Street, Calcutta (a); CR/2979A, 13-3-58 (b); (D) Hardware, (A) Taper Roller Bearings, Roller Bearings, Sockets, C. I. Blocks, Rice Hullers Parts, Motor vehicle parts and Pressure guages (d); 15-6-65 (e)

36. Shri Ratilal P. Sjaj, Proprietor, carrying on business under the trade name Shah Egineering Enterprises, 138 Canning Street, Calcutta (a); (A)Diesel Operating Set, Alternator,(d); CR/3551A, 10-3-65 (d); 15-6-65 (e).

37. Messrs. Badri Prosad Saraogi, Ram Niranjan Saraogi, Omprokash Saraogi, carrying on business under the trade name Messrs. Universal Stores, Engining & Co. 40 Strand Road, Calcutta (a); CR/3577A, 15-6-65 (b); (A) Starch (d); 15-6-65 (e).

38. Messrs. Saila Suta Dassi, Ramanath Coondoo, Arnath Coondoo, patners, carrying on business under the trade name S. C. Coondoo & Co., 91 Netaji Subhas Road, Calcutta (a); CR/1703A, 4-11-49 (b); Steel Boxes Diamond Glaziers (d); 16-6-65 (e).

39. (S) Sarbasri Dhanraj Baradia, Bhawarlal Baradia and Pannalal Boid, carrying on business under the trade name Messrs. Joharlal Ramlal (for) Sarbasri Dhanraj Baradia, Bhawarlal Baradia and Ramlal Boid, carrying on business under the trade name Messrs. Jharmal Ramlal, 11 Armenian Street, Calcutta (a); 2447A, 1-10-54 (b); 17-6-65 (e).

40. Messrs. Nabakumar Mukherjee, Romanath Mukherjee, Jyoti Prakash Mukherjee and Arun Prakash Mukherjee, carrying on business under the trade name N.Mukherjee & Co., 71A Netaji Subhas Road, Calcutta (a); CR/448A, 26-9-41 (b); (A) Brass paper, Asbhet, Bronge, sheet, Flat head, Copper Rivets Round head copper Rivets (d); 17-6-65 (e)

41. Shri Dayamoy Mukherjee, proprietor, carrying on business under the trade Messrs. A. D. Engineering 36 Strand Road, Calcutta (a); CR/3063A, 11-1-61 (A) Inuminours Indicator, Hings, Copper Slug, Rod Stirrup, M. S. fittings (d); (A) Raw materials, Plant, machinery spare parts and accessories, Consumable stores: Provided that all goods for which exemptions from payment of sales tax is claimed intended for use in the actual process of manufacture the goods named below: (*i*) Copper Rivets, (*ii*) Inuminous Indicator (e); 18-6-65 (e).

42. Shri Promodray Premchand Koradia, proprietor, carrying on business under the trade name Happy Hardware Mill Stores, 81 Netaji Subhas Road, Calcutta (a); CR/3325A, 29-4-63 (b); (A) Electic Motor, Starter, Switch, Oil Engine an Pumps (d); 19-6-65 (e).

43. Messrs. Akbarali Dosaji Dodia, Ebrahim Mohammedali Petel, Yusufali Mohammed Patel and Abdulla Mohammedali Patel, carrying on business under the trade name Orient Machinery and Mill Stores, 52 Netaji Subhas Road, Calcutta (a); CR/3093A, 25-4-61 (b); (A) Brake Lining, Leather Sheets and Buckets, Soldering Stick and Paste, Copper Rivets, Bolts and Nuts, Bakelite and Ebonite Sheets, Fire Brick, Bath Brick, Welding Cable and Rod, Power Blower and Grinders, Greas, Packing, Asbestos Packing, Electric Motors, Cutting Oil Grease Cup, Grease Gun, Wire Rope, Manila Rope, M. S. Chain, Flexible Pipe, Rope Clamp, Shackles, Thumbles, Cork Sheets (d); 19-6-65 (e).

44. Shri Birendra Nath Ghosal, Proprietor, carrying on business under the trade name Radharaman Supply Syndicate, 89 Netaji Subhas Road, Calcutta (a); CR/3411A, 3-12-63 (b); (A) Tarpolive, Hessian, Paints, Cotton, Waste, Coir strings, Gun-metal rod, Brass rod and sheet, Couplings, Guage glass, Pinion G. M. fittings Buckets, Buskets, Plammer Block, Custard wheel, pumps (d); 19-6-65 (e)

45. Messrs. Mukundlal Prabhulal Pathak, Chhelsankar N. Vora, Vaikunthrai Harjion Kundel, Lalit Harijvan Kundel and Pritamlal Harjivan Kundel, carrying on business under the trade name Sugar Mill Requisited Supply Co., 67B Netaji Subhas Road, Calcutta (a); CR/1067A, 25-8-45 (b); (A) Lantersna and Water filters (d); 19-6-65 (e).

46. (S) Sarbasree Murarilal Gupta and Sreekishen Gupta, carrying on business under the trade name Messrs. M. J. Traders, 1 Bonfield Lane, Calcutta (for) Sarbasree Murarilal Gupta and Jatram Gupta, carrying on business under the trade name M. J. Trading, 1 Bonfield Lane, Calcutta (a); CR/3335A, 31-1-63 (b); 21-6-65 (e).

47. (S) Messrs. Mohammod Husain Sultanali, Akbarali Sultanali and Hakemuddin Sultanali, carrying on business under the trade name Steel Tools India (for) Mahammed Hussain carrying on business under the trade name Steel Tools India 67B Netaji Subhas Road, Calcutta (a); CR/2734A, 26-12-57 (b); 22-6-65 (e).

48. Shri Mrityunjoy Dey and Shri Sarbeswar Dey, Partners, carrying on business under the trade name Messrs. Jibon Krishna Dey & Bros., 101 Netaji Subhas Road, Calcutta (a); CR/611A, 25-9-41 (b); (A) Ingot, round, Square and flats of brass, Copper Bronz, Phosper bronze, Nickel, nickel bronze and steel, cast-iron and steel castings after the words "Asbestos." (A) Cry acetylene gas, welding electrodes and Chemical salt after the words cotton waste as consumable store, (D) (ii) Hardware goods, (A) (ii) Small tools, machinery parts, special equipments and General Engineering as goods manufacture (e); 22-6-65 (e).

49. Messrs. Diana Engineering Company Private Ltd., 42 Netaji Subhas Road, Calcutta (a); CR/2246A, 8-4-49 (b); (A) G. I. Wire, Wire Rope, G. I. and C. I. Pipe fittings, Ball Bearings, G. I. Wire Net, Spring and Steel Wire, Nuts and Bolts, Washers, Rivets, G. I. and C. I. Buckets, G. I. Pipe, C. I. Pipe, Wheel Barrow,

Chain Pulley Block, M. S. Rod, Hex Rod, Cast Steel Rod, G. I. Sheet, Carbon and Steel Rod, M. S. Sheet, Night Soil Cart, Iron Plates, Iron Screw, Nail, Hinges, Bench Vice, Carpenters' Vice, Crow Bar, Spade, Coal cutting Picks, Shovel, M. S. Screw, Door and Window fittings, M. S. Sanitary Wares, Anvil, Hammer, Pull lift, Shafting,Steel, Welding-materials, Gate Wall, Gate Valve, Non-returnable Valve, Non-Ferrous Metal, Bunting and Flags, Life Bouy and Life Jackets, Crab Winches, Shackles, Thimbles, Bulldog Grips, Jacks, Turn Buckles, Straining Screws, Sockets, Hooks, Eyelets, Chain Slings, Wire rope Slings, Manila and Sisal Rope, Jute rope, Hemp Rope, Log line, chains (d); 22-6-65 (e)

50. (S) Sarbasri Kamala Kanaiyalal Desai, Vinod K. Desai, Suresh K. Desai and Umesh K. Desai, Parters, carrying on business under the trade nme Messrs. Bisu Desai & Co., (for) Sarbasri Kamala Kanaiyalal Desai, Suresh K. Desai and Umesh K. Desai Partners, carrying on business under the trade name Messrs. Bisu Desai & Co., 1 Bonfield Lane, Calcutta (a); CR/3278A, 2-11-62 (b); 23-6-65 (e)

51. (S) Shri Kewal Chand Kankaria, Proprietor, carrying on business under the trade name National Engineering Stores, 4 Raja Woodmunt Street, Calcutta (for) Messrs. National Engineering Stores, 4 Raja Woodmunt Street, Calcutta (a); CR/2914A, 7-7-59 (b); 23-6-65 (e).

52. Shri Gyan Chand Rattan and Pradeep Rattan, carrying on business under the trade name G. C. Rattan & Co., 32/1 Dalhousie Sqr South, Calcutta (a); EL/3721A, 24-4-65 (b); (A) Fixing brackets, rubber ring, asbestos, ropes and packing sheets, structural iron and steel materials and rails, builders, hardware materials made of metals and electrical switch boards, fuses, contractors and motor starter centrifugal pump and electric motor (d); 19-6-65 (e).

53. Messrs. Wire Machinery Manufacturing Corporation Pvt. Ltd., 1A Vansitart Row, Calcutta (a); EL/3570A, 3-12-62 (b); Insert Travelling crane, binding swifts after the words potenting furnace (e); 19-6-65 (e)

54. Messrs. Oriental Card Board Industries Pvt Ltd (S) 7 Garstin Place (for) 25 Ganesh Chandra Avenue (a); (S) EL/3738A, (for) SL/2424A (b); 22-6-65 (e)

55. Messrs. Gobindram Tulshan and Lakshmi Kumar Tulshan, carrying on business under the trade name Tulshan Brothers, 105 Stephen House, 5 Dalhousie Square, East, Calcutta Calcutta (a); EL/3552A, 24-9-62 (b); (A) Hessain cloth and gunny bags (d); 24-6-65 (e).

56. Shri Harendra Nath Paul, carrying on business under the trade name Messrs. Narendra Nath Paul (S) Vill. Karatberia, P.O. Baditala, District Howrah (for) Jadurberia, P. O. Baniban, District Howrah (a); HW/1463A, 12-5-52 (b); 28-5-65 (e).

57. (S) Srimati Subhadra Damani and Shri Gopidas Damani, carrying on business under the trade name Iron Founders and Fabricators (for) Messrs. Babulal Saraf, Satyanarayan Saraf and Sree Kishan Saraf, carrying on business under the trade name Iron Founders and Fabricators, 24 Belur Road, Liluah, Howrah (a); HW/1895A, 8-3-58 (b); 29-5-65 (e).

58. (S) Shri Bhanwaral Parakh, carrying business under the trade name Messrs. S. Mineral Industries (for) Shri Bhanwaral Parakh a Shrimati Sushila Debi Banthia, carrying on busin under the trade name Messrs. S. B. Minaa Industries, 48 Goushala Road, Liluah, Howrah (HW/2573A, 17-8-63 (b); 29-5-65 (e).

59. Messrs. Hari Narayan Sharma, Omprokash Ch dhury, Ramgopal Chowdhury and Sitaram Sure carrying on business under the trade name S Supply & Engineering Corporation, 159 Salkia Sch Road, Howrah (a); HW/2420A, 29-6-62 (b); In Tungsten Carbide tipped tools, Wire-drawing dies a Reeling machine after the word "Trolly" (e); 31-5 (e).

60. (S) Shri Gouri Shankar Khaitan and S Deokishan Khaitan, carrying on business under trade name Messrs. Swadeshi Cane Industries (Shri Gouri Kishan Khaitan, carrying on busin under the trade name Messrs. Swadeshi Cane Industr 7 Burnt Salt Gola Lane, Howrah (a); HW/262 24-1-63 (b); 31-5-65 (e).

61. Shri Harinath Poddar, carrying on busin under the trade name Messrs. Poddar Iron Indust Shanpore, P.O. Dasnagar, Howrah (a); HW 21 26-2-58 (b); (A) Rebber Sheets, Hexbolts and nu C. I. machinable electrode, Grinding machine G bendwith sockets, V-belts stanless steel, copper, sil alloy, alluminium rods, rivets, wire rope M washer, electric, motor and motor starter, drill, I bed wire, split pin wire nails, ruptan silver sold ing rod (d) 2-6-65 (e).

62. (S) Shri Ajamil Bhusan Khan, carrying on bu ness under the trade name Messrs. Sree Gouranga Mill (for) Messrs. Sree Gouranga Oil Mill 2 K Prosad Chakraborty Lane, Howrah (a); HW 262 24-9-41 (b) 18-6-65 (e).

63. Shri Jagmohan Bagla and Sm. Savitri Sonthal carrying on business under the trade name Praka Steel Products, 234 G. T. Road, (N) Ghusury, Howr (a); HW/2578A, 24-8-63 (b); (A) Bright Steel B M. S. Roads (d); 18-6-65 (e).

64. (S) Messrs. C. R. Thacker and P. C. Gandl carrying on business under the trade name Centr Industries (for) Messrs. C. R. Thacker, P. C. Gand and Rohit Shett, carrying on business under the trad name Central Industries, 135 Girish Ghose Roa Plot No. 48 Guha Road, Ghusuri, Howrah (a HW/2808A, 17-8-64 (b); 19-6-65 (e).

65. Messrs. India Ice Airated water and Cold Storag Co. Ltd., (S) 21 Mukram Kanoria Road, Howra (for) 4 Dalhousie Square, Room No. 2021, Stephe House, Calcutta (a); (S) HW/3031A (for) EL/1882 (b); 19-6-65 (e).

66. Messrs. Krudd Industries Ltd., (S) 21 Mukra Kanoria Road, Howrah (for) 20, 21 Stephen Hou Dalhousie Square, Cacutta (a); (S) HW/3032A (for) E 2183A (b); 19-6-65 (e).

67. Messrs. Basdeo Shaw and Ramkaran Shaw carrying on business under the trade name Biswanat Iron Stores, 135/38, Girish Ghose Road, Belur, How

); HW/2628A, 7-12-63 (b); (A) M. S. Flat and Second nd Pig Iron Breaking Machine with motor (d); .6-65 (e).

68. (S) Messrs. Shantilal Rangildas, Kantilal Rangil-s, Gamanlal Rangildas, Madanlal Rangildas, carrying business under the trade name Rangildas Hari-shandas, (for) Messrs. Thakordas Harikisandas, antilal Rangildas, Iswardas Harikishandas, carrying business under the trade name Messrs. Rangildas arikishandas, 145 Cotton Sreet, Calcutta (a); JK/224A 9-41 (b); 18-6-65 (e).

69. Messrs. Gourisankar Almal and Ginia Devi lmal, crrying on business under trade name Gouri-nkar Almal and Co., 35 Burtolla Street, Calcutta-7) 5 Clive Row, Calcutta (1) (a); (S) JK/296B (for) K/2916A (b); 18-6-65 (e).

70. (S) Messrs. Jesraj Chaudhury, Satyanarayan haudhury, carrying on business under the trade name mnalal Jeshraj (for) Shri Jeshraj Choudhury, pro-ietor, carrying on business under the trade name essrs. Mannalal Jeshraj, 145 Cotton Street, Calcutta): JK/264A, 29-9-41 (b); 19-6-65 (e)

71. Messrs. Chandra Kanta Manna & Co. (Private) d., 20 Maharshi Debendra Road, Calcutta (a); K/358A, 26-9-41 (b); (A) M. S Plate, M S Square, S Joists, M S. Angles, M. S Rounds, M. S Flats, S. Rails, M. S. Channels, M S. Bards (d); 19-6-65 (e).

72 Shri Raghunath Prosad Mussady, Proprietor, rrying on business under the trade name Messrs. orthern India Industrial & Mercantile Corporation, 4 Upper Chitpur Road, Calcutta-7 (a); JK/3441A, 5-65 (b); (A) M S. Hexnut, M S. Wahser, G. I. rbed wire, H B. wire, Black, Annealed wire, Stay ire, Brass washer (d); 22-6-65 (e).

73. Shri Mohanlal Maheswary, Proprietor, carrying business under the trade name Mohanlal Maheswary Co., P-5 Kalakar Street, Calcutta (a), JK/3397A, 4-64 (b); (A) A. C. Corrugated-sheet (d); 23-6-65 (e).

74. Sarbasree Shyamsundar Kejriwal, Jugal Kishore ejriwal, Nirmal Kumar Kejriwal, Arun Kumar ejriwal, Suresh Kumar Kejriwal, Horsebardhan ejriwal, Sirdhartha Kejriwal Devpriya Kejriwal, Sm. ushpa Kejriwal, carrying on business under the trade me Messrs. Bharat Commercial & Trading Co. (S) 8 varam Basak Street, Calcutta (for) 146/2 Old China zar Street Calcutta (a); (S) JK/4461A (for) CR/ 30A (b); 23-6-65 (e).

75. (S) Shri Kedar Nath Modi, carrying on business der the trade name Asbestos Insulation and Packing g. Co. (for) Messrs. Kedar Nath Modi and Bunshidhar arma, carrying on business under the trade name bestos Insulation and Packing Mfg. Co., 149 Cotton reet, Calcutta (a); JK/3181A, 21-5-62 (b); 24-6-65 (e).

76. Sarbasree Niharkana Ganguly, Suchalata Gan-ly and Sourendralal Ganguly, carrying on business der the trade name Messrs. Ganguly Brothers, nbazar, P.O. and District Jalpaiguri (a); JP/1502A, -9-56 (b); (A) Rain coat and cap, ladies stiching, re chosed set, electric heater, wallvase, vase flower, p, lemon, set pot cleaner steel, steel wool, flax, flax ill, electric iron, tray, electric toster, toy, tea set, htray, fancy box for lemonnset, vinegar, chatni, kasandi, marmalade, ribbon type, carbon paper (d) 11-6-65 (e).

77. Sarbasree Layak Ram Agarwalla, Indra Kumar Agarwalla, Sishi Bhusan Agarwalla, Satya Kumar Agarwalla, Ashoke Kumar Agarwalla, Rajindra Kumar Agarwalla, Anand Kumar Agarwalla, partners, carrying on business under the trade name Messrs. Industrial Engineering Corporation, Hill Cart Road, P.O. Siliguri District Darjeeling (a); JP/2170A, 29-5-64 (b); (A) Water tank, M. S. Sheets, Hard board, ply wood sheets, lime, Aluminium sheets, asbestos cement sheets, asbestos cement pipes, hessians, gunny bags, alkathene, pipes, cellotape, packing and joint sheets, alkathene tubings, Metal sheets, Fancing post, tarpaulines, cotton waste, pump sprayers, chemicals, insecticides (d); 14-6-65 (e).

78. Sarbasree Mamchand Agarwalla Ramkumar Agarwalla, Harnarayan Agarwalla, Tornal Agarwalla, Arjun Kumar Agarwalla, Satya Narayan Agarwalla, partnes, carrying on business under the trade name Messrs. Bajrangbali Stores, Mechuabazar P.O. Siliguri Dist, Darjeeling (a); 2156A, 7-1-64 (b); (A) Linseed oil, dry cocoanut and ground nut (d); 17-6-65 (e).

79. (S) Messrs. Mathradas Balchand, Bhimandas Mohandas, Khanchand Gopaldas and Uday Kumar Mathradas, partners, carrying on business under the trade name Messrs. Mavavir Factory (for) Shri Mathra-das Balchand, proprietor, carrying on business under the trade name Messrs. Mahavir Factory, Charkanchra-para, Majherchar, Nadia, (a); KR/1693A 10-2-56 (b); 16-6-65 (e)

80. (S) Sarbasree Bajranglal Khaitan and Ashok Kumar More, carrying on business underthe trade name Messrs. Sterline Products Company (for) Shri Nathmal Khaitan Gopiram Khaitan, Banwarilal Khaitan, Narain Prosad Khaitan and Bajranglal Khaitan, Sitaram Khaitan, Balkishan Khaitan, carrying on business under the trade name Messrs. Sterling Products Company (S) 5 Clive Row, Calcutta (for) 196B Chittaranjan Avenue, Calcutta (a); (S) LR/3698A (for) MK/3256A, 28-2-61 (b); 5-6-65 (e)

81. (S) Shri Navaratan Mall Jain, carrying on busi-ness under the trade name Calcutta Mechinery and Spares (for) Messrs. Calcutta Mechinery and Spares (Proprietor, Sri Navaratan Mall Jain) 10 Canning Street, Calcutta (a); IR/3090A., 28-9-59 (b); (A) Machineries and spares e.g., Electrical Motors Starters, Volt and Amp meters, Rice Mill and Spares, Floor Mill, (Grinding machine), Chakki Stones and spare parts, Band saw Machine and Band saw Blade Water Pump, Oil Engine and spares, Piston Rings, Rubber and Canvas Hose Pipes Belting, V Belts, Bolts and Nuts, Pulleys, Ball and Roller bearings, Line Shaft steel Tubes, Draghfranes, Fod Pumps, Fire Bricks, Sparking Plugs, Automobile Spares and accessories (d); 5-6-65 (e).

82. Shri Madanlal Malhotra, carrying on business under the trade name Messrs. M. L. Malhotra & Co., 10 Canning Street, Calcutta (a); IR/3744A, 28-2-64 (b); (A) Steel Spring, Trolley Wheel (d); 5-6-65 (e).

83. (S) Sree Debotosh Lahiri, Karta, carrying on business under the trade name Eastern Mercantile Agency (for) Sree Ashutosh Lahiri, carrying on busines

under the trade name Eastern Mercantile Agency, 8 Lyons Range, Calcutta (a); IR/964A, 17-5-43 (b); 5-6-65 (e).

84. Messrs. Jute & Store Ltd., 12 India Exchange Place, Calcutta (D) 23/24, Radhabazar Street, Calcutta (a); LR/359B, 2-2-65 (b); 5-6-65 (e).

85. Shri Ramesh Chandra Pannalal Gandhi, carrying on business under the trade name Messrs. Diesel & Auto Spares (India) 10 Canning Street, Calcutta (a); LR/3363A, 22-8-62 (b); (A) Semi Rotary Pump and its spare, Water Pump and its spares, Thermometer, V-Belt, Vibrator and its spares (d); 8-6-65 (e).

86. Shri Akhoy Kumar Sinha, carrying on business under the trade name Messrs. Electlics (India), 12B Netaji Subhas Road, Calcutta (a); LR/3240A, 16-5-61 (b); Add: (1) Raw materials, (2) Plant machinery-spare and accessories, consumable stores, e.g., paint, varnish, mobil, machine oil, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Spare parts and accessories of electric motor, (ii) dyanamo motor boat and steamship engines, (iii) equipments and spare parts of heavy machinery and structurals (e); Add: Fuel injection engine and pump with spare parts, accessories, tractor equipments, (D) engine, machinery parts and pump (d); 10-6-65 (e).

87. Shri Shyamsundar Dutta and Shri Madan Mohan Dutta, carrying on business under the trade name Messrs. Merchants Syndicate, (S) 5 Clive Row, Calcutta (for) 24 Netaji Subhas Road, Calcutta (a); LR/1273A, 31-7-46 (b); 10-6-65 (e).

88. Sarbasree Jaikishan Saboo, Hariram Saboo, Jagdish Prasad Saboo, Murlidhar Bagri, carrying on business under the trade name J. H. Industrial Corporation, 27/2D Strand Road, Calcutta (a); LR/3639A, 30-12-64 (b); (A) Brime Agitator, amonia valves, M.S. flanges, novels brass, electrodes (d); 10-6-65 (e).

89. Messrs. Jagannath Jhunjhunwala Purusotham Jhunjhunwala and Satya Narayan Jhunjhunwala, carrying on business under the trade name Indian Commercial Supply Agency, 9 India Exchange Place, Calcutta (a); LR/2003A, 3-1-51 (b); (A) Jute pickers (d); 11-6-65 (e).

90. Sarbasree Pradeep Kumar Nagpal & Subhash Chandra Arora, carrying on business under the trade name Messrs. Nagpal Mill Stores, 10 Canning Street, Calcutta (a); LR/3301A, 27-1-65 (b); (A) Tools (e); 12-6-65 (e).

91. Shri Milan Kumar Chowdhury, carrying on business under the trade name M. G. Traders, 10 Canning Street, Calcutta (a); LR/3675A, 30-3-65 (b); (A) P.B. Rod, OHNS Die-steel, bright steel bar, steel tube, carbon steel, stainless steel (d); 12-6-65 (e).

92. (S) Messrs. Mohammed Yusufally Masalia, Shabir Fidahusain Lodhger, Saifuddin Tayebali Chappiwala, carrying on business under the trade name Bengal Machines Tools Corporation, 27/2C Strand Road, Calcutta (for) Messrs. Zainuddin Mohammedally Lokhanwala, Rajesh Kumar Shyamnarayan Sinha, Mohammed Yusufally Masalia, Shabir Fidahusain Lodhger, Saifuddin Tayebali Chappiwala, carrying on business under the trade name Bengal Machine Tools Corporation 27/2C Strand Road, Calcutta (a); LR/3589A, 1-7-6 (b); 14-6-65 (e).

93. Shri Prafulla Kumar Mukherjee, carrying o business under the trade name Moharaj Supplyin Agency, 16 India Exchange Place, Calcutta (a); LR 3562A, 29-4-64 (b); Add: Plate, round, joist, channe sheet (d); 14-6-65 (e).

94. Messrs. Mac-Wood (India) Private Ltd., Clive Row, Calcutta (a); LR/3510A, 6-11-63 (b); Add Spares for Mackie's Spg. Frame (d); 14-6-65 (e).

95. Sarbasree Chunilal Ghose and Jawaharlal Ghosl (Partners), carrying on business under the trade name Messrs. Has & Co., 23 Netaji Subhas Road, 2 Commercial Buildings, Calcutta (a); LR/3138A, 22-1-60 (b); Add Steel wire brush, brass lined rubber coupling brush (d); 16-6-65 (e).

96. (S) Sarbasree Kshetra Mohan Chatterjee, Harihar Chatterjee, Dilip Kumar Chatterjee and Gora Chand Chatterjee and minors Jagat Bandhu Chatterjee, Desh Bandhu Chatterjee, Dina Bandhu Chatterjee and Anath Bandhu Chatterjee, represented by their natural guardian father Shri Kshetra Mohan Chatterjee carrying on business under the trade name Messrs' Hindusthan Machine Tools Corporation (for) Shri Kshetra Mohan Chatterjee, carrying on business under the trade name Messrs. Hindusthan Machine Tools Corporation, 35 Netaji Subhas Road, Calcutta (a); LR/1707A, 11-5-49 (b); (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, consumable stores, e.g., zinc, lead, lubricating oils, coal, grease, oxyzen and acetylene gases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below:(i) Tools for cokeoven, steel melting and smithy shops, (ii) Channel cross arms, (iii) Street light fixtures, (iv) Snatch pulley blocks, (v) V-Pulley, (vi) Bolts, nuts, rivets, screws, (vii) Cane carrier stats, (viii) Aluminium rollers, (ix) Stay rods sets, (x) Drif pins, (xi) Forged spanners and bridge bolts, (xii) Flanges (xiii) Railway signalling materials, (xiv) Wire nail and barbed wire, (xv) Pipes and pipe fittings (e); 16-6-6 (e).

97. Messrs. Darjeeling Consolidated Tea Co. Ltd. 5 and 7 Netaji Subhas Road, Calcutta (a); LR/309I 17-7-61 (b); (S) (3) Consumable stores, e.g., coal, lubricating oils, grease, (for) (3) Consumable stores, viz., coa (e); 17-6-65 (e).

98. Messrs. Sree Kisan Mundra and Pannalal Mundra carrying on business under the trade name Sree Kisan Pannalall, 16 India Exchange Place, Calcutta (a); LR/3525A, 21-12-63 (b); (A) Ammonium chloride lithium sulphate, disodium monophenyl phosphate, Nesslers' reagent special (d); 17-6-65 (e).

99. Shri Ramaudh Ram Shaw and Shri Hari Ram Shaw, carrying on business under the trade name Messrs. Hari Ram Tarak Ram, 81 Madan Mohan Burman Street, Calcutta (a): MK/3692A, 26-2-64 (b); (A) Milling

achines, spearing machine, hackshaw machine, electric ter after the word "Ball Press" (d); 18-6-65 (e).

100. Shri Akshoy Kumar Bose, (Proprietor), carrying business under the trade name Messrs. Gobinda andra Bose & Bros., 85E Raja Dinendra Street, lcutta-6 (a); MK/3144A, 1-6-60 (b); (A) Cocoanut oil, ter oil, groundnut oil and sodium carbonate (d); 6-65 (e).

1 (S) Shri Harji Premji Patel and Shri Moghji Patel, rying on business under the trade name Mesrs. M. Patel & Co. (for) Messrs. P. M. Patel & Co., P-25 K. Paul Avenue, Calcutta (a); MK 3064A, 19-9-59), 18-6-65 (e).

102 (S) Shri Chandidas Akuli, Shri Bistupada andari and Shri Susanta Kumar Kundu, carrying business under the trade name Messrs. Rainbow etal Works (for) for) Messrs. Rainbow Metal Works, Kali Dutta Street, Calcutta (a); MK 3046A, 13-8-59) 18-6-65 (e).

103. Shri Hari Kishore Chopra, (Proprietor) carrying business under the trade name Messrs. Raju Brothers, 1A Cornwallis Buildings, 1 Cornwallis Street, Calcutta-12 (a); MK/3844A, 7-1-65 (b); (A) Crepa sole, form sheet and cork sheet (d); 21-6 65 (e).

104. Shri Shyamlal Bhagat, Shri Radheshyam hagat Shri Purushottamlal Bhagat and Dewarkandan Bhagat, carrying on business under the trade me Messrs Kedar Box Shyamlal, 161 Muktaram abu Street, Calcutta (a); MK 3687A, 20-2-64 (b);) Bessian and Sutli after the word "Linseed" (d); 6-65 (e).

105 Shri Nagendranath Sarkar and Shrimati Ruma rkar (partners) ,carrying on busmess under the trade me Messrs. Ramble Traders, 44/1 Baldeopara Road, lcutta-6 (a) MK/3883A, 19-3-65 (b); (A) Tools, ball arings, aluminium sheet, plate, rivet, angle, brass eet rod pipe, electrical fittings, abrasives, gunmetal d phosphorous bronze rods, copper sheet, rod, pipe, re soudering stick, after "Cocks and valves" (d); 6-65 (e).

106 Messrs. Arjun Singh, Charan Singh and Sohan ngh carrying on business under the trade name ess, Janata Engineering Company, 36/1/1 Canal est Road, Calcutta (a); (S) MK/3940A (for) SH/3183A) 22-6 65 (e).

107. Shri Keshab Chandra Daw, Shri Hari Shankar Daw, Shri Daya Shankar Daw, Shri Shib Shankar Daw, nd Shri Bhaba Shankar Daw, carrying on business nder the trade name Messrs. K. C. Daw & Co., 62A oy Mitra Street, Calcutta, Calcutta-2 (a); MK/5B 9-9-41 (b); (A) Strontium Nitrate and Barium Nitrate), 22-6-65 (e).

108 (S) Messrs. Indra Pal Goyal and Dharampal oyal, carrying on business under the trade name lessrs. Asian Industries (for) Messrs. Sree Kissen oyal, Suresh Chandra Goyal and Indrapal Goyal, arrying on business under the trade name Messrs. sian Industries, 9 Upper Chitpore Road, Calcutta (a); K 3526A, 27-12-62 (b); 22-6-65 (e).

109. Shri Ganga Mukherjee, Shri Balailal Patra d Srimati Saradindu Bala Sinha, (partners), carrying on business under the trade name Messrs. Simopa Paint Works, 17-B Sitalatala Lane, Calcutta (a); MK/3649A, 23-11-63 (b); (A) Paints, enamels, varnishes between 'Paint oil' and 'for sale' (c); 23-6-65 (e).

110. (S) Sarbasri Ram Chandra Baid and Satyanarayan Baid, carrying on business under the trade name Messrs. Ram Chandra Satyanarayan (for) Sarbasri Ram Chandra Baid, Satyanarayan Baid and Prem Behari Vaid, carrying on business under the trade name Messrs. Ram Chandra Satyanarayan, 170 Chittaranjan Avenue, Calcutta (a); MK 1798A, 10-8-48 (b); 24-6-65 (e).

111. (S) Messrs. Durga Prosad and Satyanarayan Prosad, carrying on business under the trade name Messrs. Sree Ganesh Battery Co., (for) Shri Durga Prosad, carrying on business under the trade name Messrs. Sree Ganesh Battery Co., 27 Gorachand Bose Road, Calcutta, Calcutta-1 (a); MK/270B, 10-12-63 (b); 23-6-65 (e).

112. Sree Bishnupada Kundu, (Proprietor) carrying on business under the trade name Messrs. Nawgone Stores, Balurghat, West Dinajpur (a); ML/771A, 30-9-64 (b); (A) Hair dye, perfume, lotion (d); 16-6-65 (e).

113. Shri Nalini Kanta Sarkar, (Proprieter) carrying on business under the trade name Messrs. N. K. Trading, Balurghat, West Binajpur (a); ML/674A, 5-4-62 (b); (A) Coir string, jute twine chatai, abir (d); 11-6-65 (e).

114. Messrs. Gajadhar Goenka, Basudeolal Goenka carrying on business under the trade name Sheobhogwan, Gajadhar, 113 Monohardaskatra, Calcutta (a); MR/1102A, 30-5-44 (b); (D) Butter, hand-knitting wool, umbrella ribs, yarn, spices, betelnut, tyres and cables (d); 18-6-65 (e).

115. Shri Gopal Chandra Dhara, (Proprietor) carrying on business under the trade name Messrs. Gopal Chandra Dhara, 70 Netaji Subhas Road, Calcutta (a); MR/1332A, 13-7-46 (b); (A) Brass-copper strip, rods and bars, small tools, pad locks, pick and shovel, screws, buckets, tanks, oakum, wire nettings, subjematty, nails, metal sheet, tape, hinges (d); 19-6-65 (e).

116. Messrs. Jugal Kishore Nandi, Narendra Nath Nandi, Sampad K. Nandy, Motilal Nandy, Rash B. Nandi, Chittaranjan Nandy, carrying on business under the trade name Nandy Brothers, 228 Harrison Road, Calcutta (a); MR/212A, 25-9-41 (b); (A) Blades for safety razors and coffee (d); 23-6-65 (e).

117. Shri Radha Gobinda Sarkar, (proprietor) carrying on business under the trade name Hardware & Scientific Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR/2777A, 16-2-65 (b); (A) Tools, grills, wire-nettings, pipe and pipe-fittings, measuring instruments, rods, bins, angles, sheets, hose pipe, rubber tubes, industrial chemicals, cutleries, crockeries, karai, buckets, carpets, cane busket, coir strings, rope, crow bars, brush (d); 22-6-65 (e).

118. (S) Shri Bhabanath Dalal, carrying on business under the trade name Messrs. Jagatmata Bhander (for) Messrs. Jagatmata Bhander, Basirhat, 24-Parganas (a); PG/859A, 4-6-49 (b); 21-5-65 (e).

119. Shri Paresh Chandra Ghose Dastidar, carrying on business under the trade name P. C. Ghose & Co., (S)

73 Atul Krishna Banerjee Lane, Calcutta-36 (for) 65/1 Maharshi Debendra Road, Calcutta-6 (a); (S) PG/3212A (for) SH/3440A (b); 21-5-65 (e).

120. Messrs. Indian Pin Manufacturing Co. Ltd., 65 B. T. Road, Titagarh, 24-Parganas, (A) 14/1-B Ezra Street, (9th floor), Calcutta-1 (1) (a); (S) PG/213B (for) PG/2927A (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hackle pins, faller needles, (ii) Comber needles, Gramophone needles, (iii) Plain staves, aluminium wire (c); 21-5-65 (e).

121. Messrs. Gurudas Sadhukhan, Baidyanath Sadhukhan, Jaydev Sadhukhan and Basudev Sadhukhan, carrying on business under the trade name Sadhukhan & Co., Bhangore, 24-Parganas (a); PG/2475A, 24-2-61 (b); (A) Tubewell parts, pipes, paints, limes, bucket, iron nets, screw, nut bolts, hinges, washers iron rod, nails (d); 22-5-65 (e).

122. Shri Golokdev Chatterjee, carrying on business under the trade name Budge Budge Traders, 536 Mahatma Gandhi Road, Budge Budge, 24-Parganas (a); PG/3071A, 31-7-64 (b); (A) Tube light, Hot plate, steel almirah (d); 22-5-65 (e).

123. Messrs. Everlite Insulating Industries Private Ltd., carrying on business under the trade name Messrs. Everlite Insulating Industries Private Ltd., (S) 137 Biren Roy Road, West, Calcutta-8 (for) 25 Swallow Lane, Calcutta (a); (S) PG/3217A (for) LR/3361A (b); 25-5-65 (e).

124. Messrs. Swarnamayee Ink Store Private Ltd., (S) 37 Dr. Girindra Shekhar Bose Road, Calcutta-39 (for) 3 Ismile Street, Calcutta-14 (a); (S) PG/3218A (for) TL/1370A (b); 25-5-65 (e).

125. (S) Messrs. Kashinath Saha, Gayanath Saha and Paresh Chandra Saha, carrying on business under the trade name Sibalaya Stores (for) Sibalaya Stores, Natun Bazar, Naihati, 24-Parganas (a); PG/1920A, 10-1-57 (b); 27-5-65 (e).

126. (S) Shri Ranjit Kr. Bhowmik, carrying on business under the trade name Baranagore Service Station (for) Shri Ranjit Kr. Bhowmik and Shri Chinta Haran Saha, carrying on business under the trade name Baranagore Service Station, 131 B. T. Road, Baranagore 24-Parganas (a); PG/1956A, 24-5-57 (b); 11-6-65 (e).

127. (S) Messrs. Karson Ramji Patel and Visram Premji Patel, carrying on business under the trade name K. R. Patel & Co. (for) Karson Ramji Patel, Mouji Ramji Patel, Valji Ramji Patel and Visram Premji Patel, carrying on business under the trade name K. R. Patel & Co., 93A Jessore Road, Calcutta-28 (a); PG/1908A, 26-4-55 (b); 11-6-65 (e).

128. (S) Shrimati Uday Jain, carrying on business under the trade name Suman Machine Manufacturing Co. (for) Messrs. Jai Chand Jain and Uday Jain, carrying on business under the trade name Suman Machine Manufacturing Co., B. L. Ghosh Road, Arcadah, 24-Parganas (a); PG/2747A, 20-9-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and a sories: Provided that all goods for which exem from payment of sales tax is claimed are intended use in the actual process of manufacture of the g named below: Bolts, nuts, washers, rivets, b buckets and pins (c); 12-6-65 (e).

129. (S) Messrs. Manufacturers and Representat Private Ltd., carrying on business under the trade n Manufacturers and Representatives Private Ltd Messrs. Anil Kumar Das and Carmin Das, carr on business under the trade name Manufacturers Representatives Private Ltd., 6/6 Kusthia R Calcutta-39 (a); PG/3044A, 28-4-64 (b); 16-6-65

130. Shri Prahladrai Narsaria (Karta of H. U carrying on business under the trade name Me Jagadish Prasad Shankarlal, Village Kashipur, P. Panchkotraj, District Purulia (a); PR/98A, 25-9-57 (A) (Insert after tea) Gunja oil, soap (d); 26-5-65

131. (S) Shri Ranjit Kumar Paul, Shri Mant Kumar Paul, Shri Ajit Kumar Paul and Shri Swa Kumar Paul, carrying on business under the trade na Messrs. Ranjit Kumar Paul, Jhalda, District Puru (for) Shri Ranjit Kumar Paul, carrying on busi under the trade name Messrs. Ranjit Kumar P Jhalda (a); PR/205A, 27-11-57 (b); 21-6-65 (e).

132. Messrs. The Reliance Jute Mills Co. L 9 Brabourne Road, Calcutta (a); RB/1451A, 25-9 (b); Insert including hemp after the word raw mater (c); 21-6-65 (e).

133. Messrs. Hindusthan Heavy Chemicals Ltd 14 Radhabazar Lane, Calcutta-1 (for) 4 Chittaran Avenue, Calcutta-13 (a); (S) RB/1559A (for) SL/157 (b); 21-6-65 (e).

134. Messrs. Maganlal Shah and Lalit Kumar Shah, carrying on business under the trade name Jayantilal & Co., 33 Canning Street, Calcutta (RB/1480A, 7-2-51 (b); (A) Clinical thermometer cor capsules, paper wares (d); 23-6-65 (e).

135. (S) Shri Dhirajlal Jethlal Soni and Sri Mul Bhagwanji, partners, carrying on business under t trade name Messrs. Light House Metal Mart (for) S Dhirajlal Jethlal Soni, proprietor, carrying on busi under the trade name Messrs. Light House Metal Ma 59 Cotton Street, Calcutta (a); RJ/3102A, 29-11-63 22-6-65 (e).

136. Shri Subal Ch. Ghosh and Shri Rebati Mol Ghose, partners, carrying on business under the tr name Messrs. Subal Chandra Ghose, Rebati Mol Ghose, 57 Clive Street, Calcutta (a); RJ/2876A, 22-1 (b); (D) Spices, (A) Zira, chillies, mouri, kalajeera, jaw methi, poppy seed (posta dana), cardamome (sm cardamom (big), soda ash, dhuna, sandle wo isabgool, isabgool bhusi, catechu, topioca globul mustard seed, dried ginger, kagnidana, gurbach, clov hartaki, dhania, kabab chini, tambul, colou topioca starch, starch, rita, bohera, blue (d 24-6-65 (e).

137. (S) Messrs. Dwarka Prasad Agarwala a Rameshwarlal Agarwalla, carrying on business und the trade name Mahadeoprosad Mannalal, (for) Mes

Mahadeoprosad Mannalal, 54B Strand Road, Calcutta (a); SH/736A, 2-10-41 (b); (D) General merchandise as and when required (d); 11-6-65 (e);

138. G. D. Pharmaceuticals (P) Ltd., (S) 9 Girish Avenue, Calcutta-3 (for) 11/1 Nivedita Lane, Calcutta-3 (a); SH/3404A, 9-10-63 (b); 11-6-65 (e).

139. Messrs. Prabartak Motor Accessories Ltd., 18 Girish Avenue, Calcutta 3 (a); SH/3616A, 2-4-65 (b); (A) Motor accessories, motor batteries and lubricants (d); 11-6-65 (e).

140. (S) Messrs. Calcutta Textiles (P) Ltd., (for) Calcutta Textiles, 3 Kumartoli Street, Calcutta (a); SH/1172A, 23-9-47 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., those actually required in the process of manufacture: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods (for) Yarn, fabrics (Hosiery) and 1, 2, 3, certified by the purchasing dealer to be required for use in any process in the manufacture of Hosiery goods for sale. (e); 12-6-65 (e).

141. Shri Ram Chandra Pramanick, carrying on business under the trade name Standard Salt Depot, 104 Maharshi Debendra Road, Calcutta (a); SH/490A, 27-9-41 (b); (D) Soda, oil cake, mustard oil, cocoanut oil, ground nut oil (d); 12-6-65 (e).

142. Messrs. Saraswati Newatia, Mangturam Khaitan Master Munna and Bishambhar Prosad Newatia, carrying on business under the trade name Electrical Components Mfg. Co., 58/4 B. T. Road, Calcutta (a); SH 2711A, 22-9-58 (b); (A) German silver, wire plate, brass plate, celluloid nitrate sheet, hinges, screws, padnose anodised side, inside wire and processed clay after the words 'Bakalite goods' (as raw materials). Luster, plaster of paris, bulf, emery, cloth, water proof paper, acids after the words Porcelain base (as manufacture conlm) (e); 15-6-65 (e).

143. Messrs. Sudhir Chandra Mitra and Ashim Kumar Mitra, carrying on business under the trade name Sudhisons & Co., 54 Ramkanto Bose Street, Calcutta (a); SH/3365A, 1-7-63 (b); (A) Dolomite (d); 16-6-65 (e).

144. (S) Shrimati Saila Bala Devi, Srimati Nalini Bala Pathak, carrying on business under the trade name S. N. Engineering Works (for) Shri Brajalal Pathak, carrying on business under the trade name S. N. Enggineering Works, 21 Balaram Mazumder Street, Calcutta-5 (a); SH 3454A, 28-2-64 (b); 17-6-65 (e).

145. (S) Banga Luxmi Hoisery Mills (P) Ltd., (for) Bengal Laxmi Hosiery Mills Ltd., 1/4 Khagendra Chatterjee Road, Calcutta (a); SH/2279A, 24-6-54 (b); 18-6-65 (e).

146. (S) Shri Bama Charan Das, Shri Annapurna Adhikary and Shri Brindaban Adhikary, carrying on business under the trade name Messrs. The Ideal Engin-Engineering Works, (for) Shri Bama Charan Das, carrying on business under the trade name Messrs. The Ideal Engineering Works, 11 Sarbakhan Road, Calcutta-37 (a); SH/3377A, 25-7-63 (b); 19-6-65 (e).

147. Shri Balai Chandra Chakraborty and Shrimati Durgarani Devi carrying on business under the trade name Messrs. Scientific Glass Blowing Co., (S) 20A Srinath Mukherjee Lane, Calcutta-30 (for) 256 Kalicharan Ghose Road, Calcutta-50 (a); SH/1474A, 24-6-49 (b); 19-6-65 (e).

148. (S) Shri Maganlal Mohta, carrying on business under the trade name National Commercial Co., (for) Shri Maganlal Mohta, carrying on business under the trade name Messrs. National Commercial Co., 5 Jadulal Mullick Road, Calcutta-6 (a); SH 2610A, 29-11-57 (b); (1) Raw materials non ferrous scraps (after the word Nil): Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Non-ferrous ingot (after the word Nil) (e); 19-6-65 (e).

149. (S) Messrs. Maganlal Mohta, Asharam Mohta and Manicklal Mohta, carrying on business under the trade name Deshbandhu Sewing Thread Co., (for) Messrs. Maganlal Mohta, Bhairabux Pugalia and Chandratan Pugalia carrying on business under the trade name Deshbandhu Sewing Thread Co., 2/C, Jadulal Mallick Road, Calcutta-6 (a); SH 778A, 7-10-64 (b); 19-6-65 (e).

150. Messrs. Mohanlal Jalan, Hanuman Prosad Jalan, Beni Prosad Jalan, Sitaram Jalan, partners of Devi Trading Corporation, carrying on business under the trade name Hindusthan Electrical Construction Co., 67/25 Strand Road, Calcutta (a); SH 3653A, 3-6-65 (b); (A) Empire Sleevings, after the words "Empire Tapes" (as manufacture column) (e); 19-6-65 (e).

151. (S) Shri Badri Prosad Kandoi, carrying on business under the trade name G. D. Plastic Works, (for) Messrs. Badri Prosad Kandoi, Paliram Saraogi carrying on business under the trade name G. D. Plastic Works, 3 Brojodulal Street, Calcutta-6 (a), SH/3010A, 23-9-60 (b); 19-6-65 (e).

152. (S) Shri Jagadish Dubey, carrying on business under the trade name Jagadish Dubey, (for) Jagadish Dubey, 62 Ultadanga Coal Depot, Calcutta (a); SH/1449A, 14-5-49 (b); 19-6-65 (e).

153. (S) Shri Baijnath Kedia and Shrimati Mahadevi Kedia carrying on business under the trade name Naitram Sagarmal (for) Messrs. Sagarmal Kedia and Baijnath Kedia, carrying on business under the trade name Naitram Sagarmal, 50 60 Strand Road, Calcutta (a); SH 449A, 5-5-42 (b); 22-6-65 (e).

154 (S) Messrs. Indra Bhusan Biswas, Lal Chand Dey, Fani Bhusan Dutt, Moni Bhusan Dutt, Brojendra Bhusan Dutt, Dwijendra Bhusan Dutt and Dwipendra Bhusan Dutt, carrying on business under the trade name Messrs. Kamala Wood Works, (for) Messrs. Lal Chand Dey, Shri Indra Bhusan Biswas, Shri Mani Mohon Dutt, Fani Mohon Dutt, Shri Brojeendra Bhusan Dutt, Dwijendra Bhusan Dutt and Dwipendra Bhusan Dutt, carrying on business under the trade name Mesres Kamala Wood Works, 6 Chandra Kumar Roy Lane, Calcutta (a); SH 1406A, 8-4-49 (b); 22-6-65 (e);

155. Messrs. Chittaranjan Roy and Birendra Nath Roy carrying on business under trade name C. R. Roy Bros. and Co., (S) 42E Ramkanto Bose Street, Calcutta, (for) 138 Ultadanga Main Road, Calcutta (a); (S) SH/3667A, (for) MK/3098A (b); 22-6-65 (e).

156 Messrs. A. G. Mineral (P) Ltd., 31 B. K. Pal Avenue, Calcutta-5 (a); SH/3654A, 4-6-65 (b); (A) Fire clay powder, whitting powder, calcite powder, dolomite powder, lime stone powder, bentonite powder, graphyte powder, slate stone powder, Rock phosphate powder, after the word "soap stone powder" (as manufacture column (c); (A) Barytes (gump and powder), China clay or majakhari(do), Chalk (fulkhari) gum and powder, Red ochre (gump and powder), Fire clay (ball clay, (pipe clay) (gump and powder), whiting (chalk powder) (gump and powder), calcite (gump and powder), dolomite (gump and powder), Lime stone (gump and powder), soap stone (or chalk, steatite, french chalk, talc and dyke) (gump and powder), Bentonite (gump and powder), Graphyte (plumbags) (gump and powder), slate stone (gump and powder), rock phosphate (gump and powder), and Gunny bags (d); 22-6-65 (e).

157. Messrs. Bhimji Ramji Nakrani, Kishanji Kanji, Naijee Kanjee and Devram Kanji, carrying on business under the trade name National Timber Industry, 63 Belgachhia Road, Calcutta (a); SH/2670A, 30-7-56 (b); (A) Mobil oil, machine oil and grease, after the words 'Nil' (as consumable stores) (c); 24-6-65 (e).

158. (S) Shri Kamal Singh Dugar, carrying on business under the trade name Messrs. Automobile Accessories & Co., (For) Shri Kamal Singh Dugar and Vijay Singh Baid, carrying on business under the trade name Messrs. Automobile Accessories & Co., (S) 57 Upper Circular Road, Calcutta-9 (For) 14 Princep Street, Calcutta-13 (a); SL/3665A, 16-2-61 (b); 11-6-65 (a).

159. Messrs. Republic Furnishers Ltd., 3/2 Madan Street, Calcutta (a), SL 2397A, 15-4-52 (b);(S) (1) Raw materials, (2) Machinery spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Packing boxes, furniture and fixtures for sale, (for) Timber, wooden planks and anyother raw materials, plant, machinery, spare parts accessories and consumable stores, certified by the purchasing dealer to be required for use in any process in the manufacture of packing boxes, furniture and fixture for sale (c); 11-6-65 (e).

160. Shri S. C. Bose, J. Das and K. C. Chatterjee, carrying on business under the trade name Ancillary Industry Products, 16 Ganesh Chandra Avenue, Calcutta (a); SL/3970A, 29-3-63 (b); (A) Plant and Machinery after the words raw materials (c); 12-6-65 (e).

161. Shrimati Kamala Devi Todi, Shri Deoki Nandan Todi, Shrimati Bidya Devi Todi, Shri Hari Niwas Khaitan and Shrimati Savitri Devi Siwarajka, carrying on business under the trade name Messrs. Associated Electronics, 10 Princep Stret, Calcutta-13 (a); SL/3348A, 20-1-59 (b); (A) Copper wire (d); 12-6-65 (e).

162. Shrimati Sudharani Devi, carrying on business under the trade name Ananda Oil & Atta Mills, 36/A/1 Sashi Bhusan De Street, Calcutta (a); SL/507A, 16-10-41 (b); (A) Groundnut oil (d); 15-6-65 (e).

163. Messrs. Blundell Eomite Paints Ltd., (S) P-97 Chowranghee Square, Calcutta-13 (for) 1, 2 and 3 Old Court House Stret, Room No. 359, Great Eastern Hotel, Calcutta (a); (S) SL/4406A (for) EL/3690A, (b); 15-6-65 (e).

164. (S) Messrs. Shanjee Patel, Jethalal Patel, Babulal Patel and Govind Patel, carrying on business under the trade name K. G. Patel Co., (for) Messrs. Shanjee Patel, Jethalal Patel, Babulal Patel, Govind Patel, Maniklal Patel and Rasiklal Patel carrying on business under the trade name K. G. Patel & Co., 45 Chittaranjan Avenue, Calcutta (a); SL 2352A, 21-2-52 (b); 16-6-65 (e).

165. Messrs. Jogendra Nath Sadhukhan, Haran Chandra Sadhukhan, Lakshman Chandra Sadhukhan and Shyamapada Sadhukhan, partners, carrying on business under the trade name Jogendra Nath Sadhukhan, Nalikul bazar, Nalikul, Hooghly (a); SP/1498A, 18-6-62 (b); (A) Coaltar (d); 16-6-65 (e).

166. Shri Tarak Prosad Vakat, proprietor, carrying on business under the trade name Tarak Prosad Vakat Kalahata Road, Sheoraphully, Hooghly (a); SP/1231A 8-6-59 (b); (A) Groundnut oil in tins (d); 17-6-65 (e).

167. Shri Tarak Nath Dey, proprietor, carrying on business under the trade name Tarak Nath Dey Nichupatty, Luxmiganj, Chandernagore, Hooghly (a), SP/1708A, 16-1-65 (b); (D) Coccanut oil, groundnut oil rice. (A) Rounds, tees, joist, square, flats, galv.pipe and wirenail (d); 17-6-65 (e).

168. (S) Messrs. Akshoy Kumar Modak and Kalicharan Modak, partners, under the trade name Sree Krishna Mistanna Bhandar, (for) Messrs. Sree Krishna Mistanna Bhandar, Tribeni, Hooghly (a); SP/297A 25-6-42 (b); 18-6-65 (e).

169. Shri Malcoem Harapyet Sookias, proprietor, carrying on business under the trade name Little Shoppe, 87 Park Street, Calcutta-16 (a); TL/2616A 12-9-62 (b); (A) Cane furniture, china and ceramic wares (d); 18-6-65 (e).

170. Shri Bijoylal Ghosh and Shri Nijunja Behar Karmakar, partners, carrying on business under the trade name Kegie and Co., 87 Dharamtolla Street Calcutta (a); TL/2568A, 25-4-60 (b); (A) Palm oil wire drawing machine and sheet rolling machine, steel drums and kegs, rice mil stores (d); (This will have effect from 21.12.61 as per Order dated 14-5-65 of the Assistant Commissioner Commercial Taxes (South Circle Calcutta passed in Revision Case No. 3 of 65-66. 19-6-65 (e).

171. Shri Srikishan Jhajharia, Shri Madan Lal Saraogi, Shri Beharilal Parasram Puria and Sm. Sarala Shukla, partners carrying on business under the trade name United Sales Corporation, 2 Chowringhee Road Calcutta (a); TL/2888A, 27-1-65 (b); (A) Tarpaulin steel furniture (d); 19-6-65 (e).

72. Shri V. R. G. Iyer, proprietor, carrying on ness under the trade name Messrs. Annapurna ling Co., 28 Chaulpatty Road, Calcutta (a); TL/ 2A, 1-8-58 (b); (A) Gas tongs (d); 23-6-65 (e).

73. (S) Shri Surindar Kumar Budhraja, Lessee, ying on business under the trade name Messrs. shers Fruit Juice Company, (for) Shri Raghunath , Lessee, carrying on business under the trade name srs. Crushers Furit Juice Co., 32A Beniapukur Lane, utta (a); TL/2039A, 23-11-48 (b); 23-6-65 (e).

74. (S) Shri Sudarshan Kumar Girotra, proprietor, ying on business under the trade name The Imperial ry & Farm Products and Allied Industries, (for) Sudarshan Kumar Girotra, proprietor, carrying business under the trade name Messrs. People's ry Farm Corporation, 84 Ripon Street, Calcutta-16 TL/2369A, 20-1-61 (b); 23-6-65 (e).

Explanatory notes—Regarding the amendments made following code letters have been used to indicate manner in which the particulars of a registration e been aamended:-

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 205 C. T.—1st July 1965.—In purusuance of provisions of section 9 of the Bengal Finance les Tax) Act, 1941 (Bengal Act VI of 1941), the owing names and addresses of registered dealers ether with a description of the goods covered by ir registration certificates whose registrations ler the Act were cancelled with effect from the date ed against each of them are published for general ormation:

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

. Shri Radhomal Molchand, carrying on business ler the trade name Messrs Seamens Stones, 21 Circular rden Reach Road, Calcutta (a); AL/270A, 17-10-52 Carpets, piece goods, (Woolen and Art silk),Ready- de garments, curio goods and leather goods (d), 6-65 (e).

. Shri Ramkumar Chananmal, Shri Omprakash ha Deva, Shri Ananda Deva, and Shri Ram Swarup, rying on business under the trade name Ramkumar m Swarup 26/1, Armenian Streer, Calcutta (a); /3650A, 4-3-60 (b); Foodgrains, Bardana, oil seeds 22-6-65 (e).

3. Messrs Mayen Soon, Mawing Makoug Manam carrying on business under the trade name Messrs Macha Brothers, Malangi Tea Estate, P. O. Hasima, District Jalpaiguri (a); CB/713A, 8-6-42 (b); (1) Timber Trees, (2) Binding Materials (d); (1) Crude oil, (2) Lubricating oil, (3) Grease, (4) Machinery, parts, (5) Saws, Nails, Screws wire (c); 18-6-65 (e).

4. Shri Kalu Biswas, carrying on business under the trade name Kalu Biswas, Alipurduar, District Jalpaiguri (a); CB/933A, 13-8-62 (b); Timber (d); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufactures of the goods named below : (1) Timber (c); 21-6-65 (e).

5. Shri N. S. Patel, carrying on business under the trade name Messrs Patel Electric Industries, 12 Lower Chitpur Rooad, Calcutta (a); CL/3022, 28-3-59 (b); Electrical goods (d); 15-6-65 (e).

6. Sarbasree Chandi Charan Paul, Sm. Sindhu bala Paul, Kanchan kumar Paul, Ranjan kumar Paul, Rabindra nath Paul, Samarendra nath Paul carrying on business under the trade name Messrs. Nandalall Paul & Co., 125/126, Old China bazar Street, Calcutta-2 (a); CR/22B, 28-9-41 (b); Umbrella, Cloth, Ribs, Handles and Materials (c); Umbrella, Cloth, Materials, Glass wares (d); 12-6-65 (e).

7. Shri Subrata Biswas, Proprietor, carrying on business under the trade name Law Industries and Co., 9 Clive Row, Calcutta (a); CR/2983A, 5-2-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Plastic Spoons, (ii) Vials (c); Tools, Plastic goods, Electrical goods (d); 19-6-65 (e).

8. Srimati Tripti Mukherjee, proprietress, carrying on business under the trade name messrs National Trading Syndicate, 115 Canning Street, Calcutta (a); CR/3451A, 8-4.64 (b); Cosmectics, Hair oil, Tinned Ghee, B. C. Lamp, Candle Lamp, Inspection lamp with guard and holder (d); 24-6-65 (e).

9. Messrs Ramniwas Sharma, Daindayal Sharma, carrying on business under the trade name Shree Ganesh Suppliers, 402 Upper Chitpur Road, Calcutta (a); JK/2744A, 12-1-56 (b); Jute goods, Hessian and Gunny bags (d); 24-6-65 (e).

10. Shri Abinash Chandra Kar, carrying on business under the trade name of Messrs A. C. Kar, P. O. Chalsa, District Jalpaiguri, (a); JP/2056A, 31-7-65 (b); Timber (d); 15-6-65 (e).

11. Sarbasree Sohanlal Agarwala, Ramjilal Agarwalla Shedutt Rai Agarwalla, Hanuman Prosad Agarwalla and Kedarmal Agarwalla, partners, carrying on business under the trade name Messrs Sohanlal Ramjila P. O. Siliguri, District Darjeeling, Jalpaiguri (5) (a); JP/81B, 15-11-51 (b); Readymade garments, mustard seeds, electrical goods, phenyle, paints and varnishes, cocoanut oil, groundnut oil, linseed oil Mobil oil, fancy goods, toilets, vegitable ghee, coir stings, mattresses ropes, soda and washing soaps, tea, cement, hardware, alluminium goods, motor parts and cycle parts and

machine parts, empty bags, umbrella, hessians, hosiery goods, turpauline, salt, sugar, flour, black paper, spices, khayer, betal nuts, gram, pulses, cereals, mustard oil, tobacco, chinabadam, ghee, paper, biri, cigarettes, match, cloths, cycle, candles, lantern, wicks, condensed milk, powder milk, patent medicines, biscuits, chocolates, piece goods, lime, fertilizer, mahua oil, mahua, resin, books, exercise books, timber and C. I. sheets, lozenges, diesel oil (d); 15-6-65 (e).

12. Shri Krishnapada Das, proprietor carrying on business under the trade name Messrs Krishnapada Das, Odlabari, P. O. Manabari, District Jalpaiguri (a); JP/1899A, 16-5-59 (b); (1) Raw Materials, (2) Plant, machinery, spare parts and accessories, (3) consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber (c); Timber (d); 16-6-65 (e).

13. Messrs Abdul Rezzak and Md. Salim carrying on business under the trade name Abdul Razzak and Md. Salim, P. O. Siliguri, District Darjeeling (a);JP/1691A, 20-1-51 (b); Fruits and vegetables (d); 14-6-65 (e).

14. Messrs. Jutton Singh, Dhanukdhari, Fatik Chandra Biswas and Janab Safiat Hossain, carrying on business under the trade name Jutton Sing, P. O. Siliguri, District Darjeeling (a); JP/1659A, 27-12-49(b); Orange and all fresh fruits (d); 14-6-65 (e).

15. Messrs. Sulav Bastralaya, propreitor Brindaban Tarafder, Bangaljibazar, P.O. Bangalji, Nadia (a); KR/1417A, 3-7-65 (b); Millmade and Handloom Dhuti, Quari, Markin, Shirtin, Coating, Longcloth, Chaddar, Napkin, Ganji, readymade garments, Umbrella, Mosquito curtain and Lungi (d); 17-6-65 (e).

16. Shri Mahadeo Prosad Agarwalla, carrying on business under the trade name West Bengal Supply Syndicate, 59 Netaji Subhas Road, Calcutta (a); LR/2430A, 24-7-53 (b); Hardware goods and Building materials, oil and oil seeds, Jute products and asbestos goods (d); 11-6-65 (e).

17. Messrs. Printers' Idial Home (P) Ltd., 51 Jhmapukur Lane, Calcutta (a); MK/3623A, 21-4-56 (b); Printing machines and their accessories, Printing materials (d); 23-6-65 (e).

18. Shri Prabhudhan Lohati, carrying on business under the trade name Messrs Prabhudhan Lohati, Manbazar, district Purulia (a); PR/235A, 31-3-58 (b); Oil seeds, empty tins, empty gunny bags, tea, ghee, groundnut oil, cocoanut oil, dhania, chillies, pastu, jera, paper, soda, kirana goods (d); 22-5-65 (e).

19. Messrs. G. R. Hardeodas and M. L. Tapuriah carrying on business under the trade name Gopiram Rardeodas, 2 Brabourne Road, Calcutta (a); RB/1363A, 15-8-42(b); Linseed, Mustard, cloth, piece goods, yarn, Bullion, Hessian, Jute, Grains (d); 2-6-65 (e).

20. Messrs. The Victory Supply Agency (Private) Ltd., 6 Old Chinabazar Street, Calcutta (a); RB/643A, 15-7-50 (b); Biscuits, Lonzenges, Sweets, Condinents, Condensed Milk, powder milk, Milk products, chocolate, cocoa, Tea, Coffee, and Butter (d); 22-6-65 (e).

21. Shri Padma Lochan Paul, Shri Balai Lall Paul, partners, carrying on business under the trade name Messrs. Samir Kumar Sisir Kumar Paul, 161—165 Netaji Subhas Road, Calcutta (a); RJ/3094A, 13-9-63 (b) Oil and ghee (d); 23-6-65 (e).

22. Messrs. Amritlal Dey and Pannalal Dey, carrying on business under the trade name Matilal and Co. 22 Balaram Ghosh Street, Calcutta (a); SH/1479A 29-6-49 (b); Sugar, chhana, milk, ghee and A. B certified by the purchasing dealer to be required for use in any process in the manufacture of Sweetmeats (c) Milk (d); 12-6-65 (e).

23. Messrs. Buddhuram Agrahari, Panchanlal Agrahari, Sitaram Agrahari, Radheshyam Agrahari, carrying on business under the trade name Messrs Buddhuram Agrahari, 54/4D Strand Road, Calcutta (a) SH/2829A, 23-7-45 (b); Ghee, spices, food grains, oil seeds, M. S. Rods, Joists, M. S. Angles, flates and cement (d); 14-6-65 (e).

24. Shri Amiya Kumar Das, carrying on busine under the trade name Messrs. A. Small Industries, 16 Gopal Chandra Bose Lane, Calcutta-50 (a); SH/3084 9-6-61 (b); (1) Raw materials, (2) Plant, machiner spare parts and accessories: Provided that all goo for which exemption from payment of sales tax is clai ed are intended for use in the actual process of manufa ture of the goods named below: Wire nails for sa (c); 22-6-65 (e).

25. Tower Halftone Co. 14-C Kapalitala Lan Calcutta (a); SL/570A, 27-9-41 (b); Zinc sheet, copp sheet, acid, fish glue, negative plates, (1) any other ra materials, (2) Plant, machinery, spare parts and acc ssories ; Certified by the purchasing dealer, to required for use in any process in the manufacture Zinc and copper block, Printing for sale (c); 17-6- (e).

26. Sm. Kanaklata Dutta, proprietress, carryin on business under the trade name Jagabandhu Bastr laya, Pandua hattala, Pandua, Hooghly (a); SP/731 4-11-50 (b); Handloom cloth, millmade cloth, hosier readymade garments (d); 21-6-65 (e).

27. Messrs. Thakur Ch. Paul, Satya Ch. Paul, Sati Chandra Paul and Kanai Lal Paul, partners, carryin on business under the trade name Thakur Chan Paul and Bros., Dwarik Jungle Road, Kotrang, Hoogh (a); SP/1118A, 27-4-56 (b); (1) Raw materials, consumable stores, viz., coal, iron sheet, fuel woo provided that all goods for which exemption fro payment of sales tax is claimed are intended for use the actual process of manufacture of the goods nam below: bricks (c); 18-6-65 (e).

28. Shri Sachchidananda Mukherjee, proprie carrying on business under the trade name Sachch nanda Mukherjee, P. O. Tribeni, P. S. Mogra, Dist Hooghly (a); SP/913A 25-1-54 (b); Cement, c asbestos (d); 22-6-65 (e).

29. Mr. J. Ahmad, proprietor carrying on busi under the trade name Messrs Bool Bool, 12 Lind Street, Calcutta (a); TL/1497A, 5-3-51 (b); (1) R materials, (3) Consumable stores, viz., Thread, Butt Provided that all goods for which exemption fr payment of sales tax is claimed are intended for use in

ctual process of manufacture of the goods named below:) Readymade garments (c); Cotton, Silk-rayon and Woolen piece goods (d); 22-6-65 (e).

Explanatory notes.—Regarding goods for use in anufacture or in the execution of contracts the follow- ng code letters have been used to indicate the meaning oted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 207C.T.—1st July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

1. Kartic Chandra Das, proprietor, carrying on business under the trade name Messrs. Sheet Metal & Allied Products, 100 Circular Garden Reach Road, Calcutta-23 (a); 405A(AL) (Central), 21-6-65 (b).

2. Sarbashri Kirorimal, Hashmatmal and Mithumal, partners, carrying on business under the trade name Messrs. K. P. Stone Co., 108 Kalighat Road, Calcutta-26 a); 406A(AL) (Central), 22-6-65 (b); Stone chips, gravel, and, lime and soorkey (c).

3. Sardar Kushal Singh, carrying on business under the trade name Khamba & Co., G. T. Road, Oyaria, P. O. Durgapur-3, Burdwan (a); 819A(AS) (Central), 5-6-65 (b); Simul planks, timber, sal rola, bamboo and ard wood (c); Timber for use in the manufacture of urniture (d).

4. Shri Bholanath Roy, carrying on business under; he trade name Messrs. Bholanath Roy, Vill. Pahargor P.O. Samdi, Burdwan (a); 820A(AS) (Central), 7-6-65 b).

5. Shri Manindra Kumar Ghose, proprietor, carrying on business under the trade name Globe Pen Co 71 Canning Street, Room No. C-12, Calcutta (a); 1462A (AT) (Central), 19-6-65 (b); Fountain pen parts and Ball pen parts (c); Raw materials for manufacture of Fountain Pen, ball pen, and pen stand (d).

6. Srabasree Ratan Chowdhury and Triloke Kumar D. Mehta, partners, carrying on business under the trade name Bahgya Laxmi Press, 12/2/B Armenian Street, Calcutta (a); 1463A(AT) (Central), 23-6-65 (b); Plant and machinery and spare parts and accessories viz., Printing Types for manufacture of printing matters (d).

7. Messrs. Mechelec Equipments (P) Ltd., 74 Ezra Street, Calcutta (a); 1637A(CL) (Central), 12-6-65 (b);

8. Messrs. Purusottam Das Sethi, Mulkraj Bhatia, Balindu Pal Sethi and Sat Pal Sethi, carrying on business under the trade name Artex Pen Mart, 22 Bonfield Lane, Calcutta (a); 1866A(CR) (Central), 11-6-65 (b).

9. Shri Jiwan Ram Shaw, Proprietor, carrying on business under the trade name Kesar Trading Company 40 Strand Road, Calcutta (Shop No. 11) (a); 1667A(CR) (Central) 14-6-65 (b).

10. Shri Chaganlal C. Shah, Proprietor, carrying on business under the trade name Calcutta Tools Co., 75 Netaji Subhas Road, Calcutta (a); 1868A(CR) (C), 15-6-65 (b).

11. Messrs. Jagadish Prasad Gupta, Satish Chandra Agarwal and Krishna Kumar Agarwal, carrying on business under the trade name Bengal Metal & Mill Stores, 40 Strand Road, Shop No. 16, Calcutta (a), 1869A(CR) (C), 15-6-65 (b); Zink and lead (c).

12. Messrs Saifuddin Adamally Sunelwalla, Shabbir Akbarally Abuwalla, Yakub Saifuddin, Kuresh Abbassbhai, and Ali Akbar Yusufbhai, carrying on business under the trade name Evereshine Engineering Corporation 34 Netaji Subhas Road, Calcutta (a); 1870A (CR), (Central) 16-6-65 (b).

13. Messrs. Arabinda Nandy, Dilip Kumar Dey and Kartik Chandra Samanta, carrying on business under the trade name Strand Commercial Enterprises, C Strand Road, (Room No. 64), Calcutta (a); 1871 A (CR) (C), 18-6-65 (b).

14. Shri Saifuddin Zakiuddin Pachmerhiwala, Prop., carrying on business under the trade name Eastern Hardware Traders, 40 Strand Road, Calcutta (a); 1872A(CR) (C), 19-6-65 (b); Tools and Screw (c).

15. Shri Biswanath Banerjee, proprietor, carrying on business under the trade name Banby & Co., 138 Canning Street, Calcutta (a); 1873A(CR) (C), 21-6-65 (b);

16. Messrs. Dilip Kumar J. Pandya, Narandra J. Pandya, Pradip Kumar J. Pandya(minor), Paresh Kumar J. Pandya (minor) and Sm. Hira Gouri Pandya, carrying on business under the trade name J. Dilip Kumar & Co., 71A Netaji Subhas Road, (1st floor), Calcutta (a); 1874A(CR) (C), 21-6-65 (b); Asbestos goods (c).

17. Shri Imdad Hosen, Prop., carrying on business under the trade name Malik Corporation, 37 Strand Road, Calcutta (a); 1875A(CR) (C), 24-6-65 (b).

18. Shri Gopal Das Acharya, carrying on business under the trade name Associated Transformers & Co., 1/1 Vansitart Row, Calcutta (a); 932A(EL) (Central), 19-6-65 (b).

19. Shri Udai Karan Bagrodia, carrying on business under the trade name Anil Enterprises, 32/1 Dalhousie Square, South Calcutta (a); 933A(EL) (Central), 21-6-65 (b); Brass tubes, ball bearings (c).

20. Shri Miniklal Karar and Shri Dilip Kumar, Karar, carrying on business under the trade name Messrs. Ranjit Engineering Works, 177 Netaji Subash Road, Howrah (a); 1076A(HW) (Central), 23-6-65 (b).

21. Messrs. Fate Chand Agarwala and Sampatrai Agarwala, carrying on business under the trade name Ghewarchand Kamalkumar & Company, 53 Nalini Sett Road, Calcutta (a); 1206A(JK) (Central), 19-6-65 (b); Cumin Seed (c).

22. Gouri Shankar Agarwalla, carrying on business under the trade name Messrs Sree Bajrang Agencies, Viswakarma Road, Khalpara, P. O. Siliguri, District Darjeeling (a); 600A(JP) (Central), 11-6-65 (b); Incense, lozence, toffee, chocolate and mantle (c).

23. Messrs. Takhu Debi and Punamchand Chajer, carrying on business under the trade name of Chhatarmal & Co., Dinbazar, P. O. & District Jalpaiguri (a); 601A (JP) (Central), 11-6-65 (b); Pulses, salt, gur, and milk powder (c).

24. Messrs. Premchand Sud, Chamanlal Sud, Kishori lal Sud, Ramkumar Rustgi, Ramchandra Rustgi, carrying on business under the trade name Sikkim Automobiles, Sevoke Road, P. O. Siliguri, District Darjeeling (a); 602A(JP) (Central), 17-6-65 (b); Motor parts and accessories (c).

25. Sharbashri Bholaram Shaw, Binda Prasad Shaw, Satya Narayan Shaw, Deep Chand Shaw, Lal Chand Shaw and Prem Chand Shaw, carrying on business under the trade name Messrs. Bholaram Shaw & Bros., 83 Madan Mohan Burman Street, Calcutta (a); 1304A (MK) (Central), 21-6-65 (b).

26. Shri Ram Prasad Jaiswal, carrying on business under the trade name Messrs P. Kumar & Brothers, 85 Madan Mohan Burman Street, Calcutta (a); 1306A (MK) (Central), 23-6-65 (b); Ball bearing (c).

27. Shri Jatiswar Podder, Prop., carrying on business under the trade name Messrs. Jajneswar Jatiswar Podder, Kaliaganj, West Dinajpur (a); 281A(ML) (Central), 17-6-65 (b); Pulses, gur, mustard oil, groundnut oil, ground nut (c).

28. Shri Rakhal Das, carrying on business under the trade name Gour Mohan Das , Satish Chandra Das, Rakhal Das, Jahaldabazar, P. O. Jahalda, District Midnapore (a); 522A(MN) (Central), 15-5-65 (b).

29. Shri Harekishna Patra, carrying on business under the trade name Gangaram Sitaram Tribeni Prosad Jahaldabazar, P. O. Jahalda, District Midnapore (a); 523A(MN) (Central), 19-5-65 (b).

30. Shri Indu Bhusan Bera carrying on business under the trade name Indu Bhusan Bera, Parbatipur, P. O. Tamluk, District Midnapore (a); 524A(MN (Central), 19-5-65 (b); Logs, wood, salpoles for use i manufacture of furniture (d).

31. Shri Virendra Kumar Dalmia, carrying o business under the trade name Steel Fabs., 161 S. N Roy Road, Shahpur, Calcutta-38 (a); 910A(PG) (Central 11-6-65 (b).

32. Shri Ladu Ram Khaitan carrying on busines under the trade name Messrs. Gouri Dutta Laduram Main Road, Purulia, Post and District Purulia (a) 334A(PR) (Central), 22-5-65 (b); Coriander seed, chilly cumin seed, cassia leaf, arrarot, kalazira, ajwan, cocoa nut oil, groundnut oil, niger oil, misri, blue, dhuna soda, pepal, soap, hing, cinnamon, clove, poppy seed kutha, tea, kababchini, camphor, dhupbati, isabgol cardaman, niger seed, hartaki, empty bag, empty tin babuirassai and groundnut (c).

33. Shri Anil Ranjan Dhar Chowdhury, carrying on business under the trade name Kanchan Watch Co., 141 Radhabazar Street, Calcutta (a); 1223A(RB) (Central), 18-6-65 (b); Watches, clocks, time pieces and bands (c).

34. Messrs. Syndets and Resinous Chemicals Private Ltd., 5 Mission Row, Calcutta-1 (a); 1224A(RB) (Central) 19-6-65 (b); Raw materials: Provided that all goods for which exemption is claimed are intended for use in the actual process of manufacture of the goods named below: Synthetic resins (d).

35. Messrs. Chandulal M. Shah and Dhirajlal M. Shah, carrying on business under the trade name of Calcutta Trading Co., 19 Pollock Street, Calcutta (a), 1225A(RB) (Central), 21-6-65 (b); Bangles (c).

36. Messrs. Banku Behari Saha, Gopal Chandra Saha, Nepal Chandra Saha, Bhabanath Ghosh and Manika Sarkar, carrying on business under the trade name Harry Engineering Works, 200 Rabindra Sarani, Calcutta-3 (a); 1248A(SH) (Central), 17-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of steel structurals (d).

37. Shri Tejendra Chandra Bhowmick, carrying on business under the trde name Bengal Unique Traders, 22 Kumartully Street, Calcutta-5 (a); 1249A (SH) (Central), 18-6-65 (b); Crude druges, medicinal herbs, aniseeds, cuminseeds, coal tar (c).

38. Sarbasree Bhupinder Singh, Santosh Singh, Ujjal Singh, carrying on business under the trade name Messrs. Calcutta Agencies, P-48 Princep Street, Calcutta (a); 1766A(SL) (Central), 11-6-65 (b); Auto Parts and accessories (c).

39. Shri Netai Chand Dutta, carrying on business under the trade name Messrs. Easy Cycle Industries, 79 Bentinck Street, Calcutta (a); 1767A(SL) (Central). 11-6-65 (b); Cycle parts and cycle ricksaw parts (c).

40. Shri Anuja Kumar Dutta, proprietor, carrying on business under the trade name Prabir Builders, Vill. Kalipur, P. O. Garalgacha, district Hooghly (a); 320A(SP) (Central), 24-6-65 (b).

41. Shri Sukumar Sarkar, proprietor, carrying on siness under the trade name S. K. Sarkar & Co., Gopi Lane, Calcutta (a); 996A(TL) (Central), 21-6-65); Coal tar (c).

42. Shri Rebati Ranjan Chowdhury, proprietor, rrying on busines under the trade name Modern ading Agency, 7 Rafi Ahmed Kidwai Road, Calcutta); 997A(TL) (Central), 23-6-65 (b).

S. K. BOSE, Commissioner.

No. 208 C.T.—1st July 1965.— In pursuance of the ovisions of section 9 of the Bengal Finance (Sales x) Act, 1941 (Bengal Act VI of 1941), read with le 11 of the Central Sales Tax (West Bengal) Rules, 58, the following names and addresses of registered alers whose registrations under the Central Sales x Act were amended with effect from the date noted ainst each of them and in respect of the particulars pearing in the different items in the manner indi ted against such particulars are published for general formation :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number of date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution, of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. C. Comens & Sons Ltd., 103/3 Diamond rbour Road, Calcutta (a); (S) 407A (AL) (Central), r) 219A (P. G.) (Central), (b); 23-6-65 (h).

2. (S) Provudayal Prosad, carrying on business der the trade name, Provudayal Prosad Badri rayan Prsad, (for) Shri Ramkeshwar Ram, carry on business under the trade name Ramkeswar m Ramdayal Ram, P.O. Rampurhat, district bhum (a); 350A (AS) (Central), 6-1-58 (b); 4-6-65

3. Messrs. Dhanraj Agarwalla, Taluram Agarwalla, rikam Singh and Rameswrup Singh, carrying on iness under the trade name Dhanraj Rampratap, amatpur, P.O. Sitarampur, district Burdwan (a); A (AS) (Central), 7-1-59 (b); (A) Groundnut (c); 4-6-65 (h).

4. Shri Rambilash Dokania, carrying on business der the trade name, Shiv Sankar Ashok Kumar, rakar Rly. Station Road, P.O. Barakar, district Burdwan (a); 711A(AS) (Central), 27-6-63 (b); (A) Lin-seed oil (c); 7-6-65 (h).

5. Messrs. Puranmal Agarwala, Omprakash Agarwala, Tarasankar Agarwala, Baijnath Agarwala, Sagarmal Agarwala and Biswanath Agarwala, carrying on business under the trade name, Puranmal Baijnath, Pitiana, Kulti, district Burdwan (a); 611A (AS) (Central), 19-4-61 (b); (A) Catecheu, Kincense Sticks (c); 8-6-65 (h).

6. Messrs. The Durgapur Projects Ltd., P.O. Durgapur-2, Burdwan (a); 54B (AS) (Central), 15-12-61 (b); (A) Coal, caustic soda, sulphuric acid, mechanical spare parts and tools, electric apparatus and tools, laboratory chemicals and apparatus, safety equipments, consumable and general stores, machnies and instruments and equipments and coal washing plant for use in manufacture of spun pipes (d); 8-6-65 (h);

7. (S) Shri Shankarlal Lakhotia Shri Balakidas, Lakhotia, carrying on business under the trade name, Kamala Trading Company (for) Shri Shankarlal Lakhotia, Shri Balakidas Lakhotia, Shri Mohanlal Lakhotia, carrying on business under the trade name Kamala Trading Company, 39A Armenian Street, Calcutta(a): 928A (AT) (Central), 26-11-58 (b); 22-6-65 (h).

8. (S) Shri Chiranjilal Murarka, Hariprasad Murarka, Ramgopal Murarka and Omprakash Murarka, partners, carrying on business under the trade name, Messrs. Chiranjilal Hariprasad, (for) Shri Chiranjilal Murarka, carrying on business under the trade name, Messrs. Chiranjilal Hariprasad, Nutangonj, Bankura (a); 196A (BK) (Central), 12-5-64 (b); 17-6-65 (h).

9. (S) Sarbasree Bholanath Samanta, Shambu Nath Samanta, Shukdeb Samanta and Sanat Kumar Samanta, partners, carrying on usiness under the trade name, Messrs. Bholanath Samanta (for) Sree Bhola nath Samanta and Other, partners, carrying on business under the trade name, Messrs. Bholanath Samanta, Allamganj, Burdwan (a); 8A(BN) (Central), 25-6-57 (b); 24-6-65 (h).

10. (S) Sarbasree Provash Chandra Chatterjee and Tirthamay Chatterjee, carrying on business under the trade name, Pravash Chandra Chatterjee, (for) Shri Pravash Chandra Chatterjee, carrying on business under the trade name, Messrs. Pravash Chandra Chatterjee, Beldanga, Murshidabas, Nadia (1) (a); 2B(BR) (Central), 6-7-57 (b); 11-6-65 (h).

11. (S) Sarbasree Motilal, Badalchand, Anupchand, Neelam Chand, Rikhab Chand and Hansraj, carrying on business under the trade name, Amlock Chandji Ratan Chandji, (for) Sarbashri Motilal, Badal Chand Anupchand, Neelam Chand, Rikhab Chand and Hansraj and Parsan Chand, carrying on business under the trade name, Amlock Chandji Ratan Chandji, Sagrdighi, Murshidabad (a); 53A (BR)(Central), 14-8-57 (b); 15-6-65 (h).

12. (S) Siaram Agarwalla, Shieu Kumar Kejriwal, Bishmadeo Prosad Roy, Bhupendralal Agarwalla, Gobinda Ram Agarwalla and Upendra Nath Sharma, carrying on business under the trade name, Messrs. Sia Ram Agarwalla & Co., (for) Siaram Agarwall,

Shieu Kumar Kejriwal, Bishmadeo Prosad Roy, Bhupendralal Agarwalla and Radha Debi, carrying on business under the trade name, Messrs. Sia Ram Agarwalla & Co., P.O. Rajabhatkhawa, district Jalpaiguri (a); 154A (CB) (Central), 29-7-65 (b); 18-6-65 (h).

13. Shri Vijoy Singh Surma, carrying on business under the trade name, Ajanta Trading Co., 18 Ezra Street, Calcutta (a); 1603A (CL) (Central), 19-3-65 (b); (A) Electrical goods (c); 12-6-65 (h).

14. Sharbasri Narendra Varma and Surendra Varma, carrying on business under the trade name, Messrs. Kent Electric Company, 54 Ezra Street, Calcutta (a); 1617A (CL) (Central), 22-4-65 (b); (A) Electrical goods and electrical appliances (c); 12-6-65 (h).

15. Juggilal Kamlapat (Agency) Pr. Ltd., (S) 18 Rabindra Sarani, Calcutta (for) 11 Rabindra Sarani, Calcutta (a); 112B (CL) (Central), 4-7-57 (b); 12-6-65 (h).

16. (S) Messrs. Kantbai R. Thaker, Radhakrishna Jhawor, Premji Raghuji, and V. R. Subramaniam, carrying on business under the trade name, Messrs. New India Petroleum Co., (for) Messrs. Kantbai R. Thaker, Radhakrishana Jhowor, Karsondas R. Jhackev and V. R. Subramaniam, carrying on business under the trade name, Messrs. New India Petroleum Co., 55 Canning Street, Calcutta (a); 1481A (CL) (Central), 4-5-64 (b); 12-6-65 (h).

17. Shri Omprokash Arora, carrying on business under the trade name Messrs. O. P. Arora, 55 Canning Street, Calcutta (a): 1583A (CL) (Central), 18-2-65 (b); (A) Bags, bangles, kum kum, nylon hair, hair dressing goods, breast wear (c); 12-6-65 (h).

18. Shri Karan Chand Gorewara, Uttam Chand Gorewara, Beharilal Gorewara, Virendra Gorewara and Prem Kumar Gorewara, carrying on business under the trade name, Krishna Tea Co., (S) P-39/40 Ezra Street, Calcutta, (for) 12 Canning Street Calcutta (a); (S) 1638A (CL) (Central), (for) 566A (AT) (Central), (b); 14-6-65 (h).

19. Shri P. K. Bhansali (Proprietor) carrying on business under the trade name Messrs. K. P. Bhansali & Co., 133 Canning Street, Calcutta (a); 1862A (CR) (Central), 14-3-59 (b); (D) Diamond pearl, precious stones, silk, silk goods (c); 11-6-65 (h).

20. (S) Messrs. Hussain Taherali Gheewala, Safdar Zakiuddin Panchmeriwala, Hussain Badruddin Kalangi and Amir Zakiuddin Panchmeriwala, partners, (for) Messrs. Hussain Taherali Gheewala, Safdar Zakiuddinn Panchmeriwala, Hussai Badruddin Kalangi, partners, carrying on business under the trade name, Dominion Hardware Stores, 135 Canning Street, Calcutta(a); 1418A (CR) (Central), 26-6-61 (b); 12-6-65 (h).

21. Shri Naval Chand Parekh, proprietor, carrying on business under the trade name, D. M. Parekh (Engineers), 73 Netaji Subhas Road, Calcutta (a); 1787A (CR) (Central), 26-11-64 (b); (A) Spare parts of diesel engines, earth moving machines tracto all kinds wires, wireropes and chain pulley blocks (12-6-65 (h).

22. Sm. Santa Ben Patel, proprietress, carryi on business under the trade name, Gujrat Hardwa Stores, 138 Canning Street, Calcutta (a); 601A (C (Central), 12-7-57 (b); (A) Clinical thermometers (14-6-65 (h).

23. Messrs. Vinodrai Mansukhlal Mehta, Dine Chandra N. Mehta, Yaswantrai M. Mehta and Sreema Indira R. Mehta, carrying on business under the tra name, India Export Enterprises, 138 Canning Stre Calcutta (a); 1781A (CR) (Central), 27-10-64 (16-6-65 (h).

24. (S) Sarbashri Dhanraj Baradia, Bhawarlal Bar dia and Pannalal Boid, carryinggn busines und trade name, Messrs. Joharmal Ramlal (for) Sarbas Dhanraj Baradia, Bhawarlal Baradia and Ramla Boid, carrying on business under the trade nam Messrs. Joharmal Ramlal, 11 Armenian Street, Ca cutta (a); 91A (CR) (Central), 19-6-57 (b); 17-6- (h).

25. Messrs. Kedarbhai Hassanally, Abbasbh Kaderbhoy, Nuruddin Kaderbhoy Mohammedbh Kaderbhoy, Saifiuddin Abdullabhoy, carrying on bu ness under the trade name Calcutta Asbestos a Belting Co., 81 Netaji Subhas Road, Calcutta (a 1234A(CR) Cntral 26-9-59 (b); (A) Polythenic a plastic goods, fibre goods ebonite goods, packing a jointing cork sheet, bearings, pipes and pipe fitting tools, machinery and machinery parts, rubber mate als, hand gloves, non ferrous metal, syndonia sheet valves and cocks, boiler equipment, belt lacings, be fastners (c); 19-6-65 (h).

26. (S) Sarbasree Murarialal Gupta and Sreekish Gupta, carrying on business under the trade nam M. J. Traders, 1 Bonfield Lane, Calcutta (for) Sarb sree Murarilal Gupta and Jotram Gupta, carryi on business under the trade name M. J. Traders, Bonfield Lane, Calcutta (a); 1633A(CR) Cntral, 23-7- (b); 21-6-65 (h).

27. (S) Messrs. Mohammed Husain Sultanali, Akba ali Sultanali, Hakimuddin Sultanali, carrying on bu ness under the trade name Steel Tools India (f Mohammed Husain, proprietor, carrying on busine under the trade name Steel Tools India, 67B Net Subhas Road, Calcutta (a); 1140A(CR) (C), 27-1-59 (22-6-65 (h).

28. (S) Sarbasri Kamala Kanaiyalal Desai, Vin K. Desai, Suresh K. Desai and Umesh K. Desai, partne carrying on business under the trade name Mess Bisu Desai & Co. (for) Sarbasri Kamala Kanaiya Desai, Suresh K. Desai and Umesh K. Desai, carryi on business under the trade name Messrs. Bisu D & Co., 1 Bonfield Lane, Calcutta (a); 1557A (C (Central), 2-11-62 (b); 23-6-65 (h).

29. (S) Shri Kewal Chand Kankaria, prop., carryi on business under the trade name National Engine ing Store, 4 Raja Woodmunt Street, Calcutta (f National Engineering Stores, 4 Raja Woodmunt Stre Calcutta (a); 1219A(CR) (Central), 25-7-59 (b); 23-6 (h).

30. Messrs. Gyan Chand Rattan and Pradeep Ratan, carrying on business under the trade name G. C. Rattan & Co., 32/1 Dalhousie Square South, Calcutta (a); 923A(EL) (Central), 24-4-65 (b); (A), Builders, hardware materials made of metals and tools (c); 19-6-65 (h).

31. Messrs. Wire Machinery Manufacturing Corporation Pvt. Ltd., 1/A Vansitart Row, Calcutta (a); 779A (EL) (Central), 29-12-62 (b); Insert Coiling machine, steel tanks, pressure vessels after the words galvanising plants (d); 19-6-65 (h).

32. Messrs. Oriental Card Board Pvt. Ltd., (S) 7 Garstin Place (for) 25 Ganesh Ch. Avenue, Calcutta (a); (S) 934A(EL) (Central) (for) 675A(SL) (Central) (b); 23-6-65 (h).

33. (S) Messrs. C. R. Thacker and P. C. Gandhi, carrying on buiness under the trade name Central Industries (for) Messrs. C. R. Thacker, P. C. Gandhi and Rohit Sheth, carrying on business under the trade name Central Industries, 135 Girish Ghose Road, Plot No. 48, Guha Road, Ghusury, Howrah (a); 945A (HW) (Central), 28-8-64 (b); 19-6-65 (h).

34. Messrs. Madanlal Agalwala, Ramawatar Agarwala and Rambilas Agarwala, carrying on business under the trade name Hind Milling Industries, 12 Chintamoni Dey Bathing Ghat Road, Howrah (a); 984A(HW) (Central), 21-11-64 (b); (A) Chuni Bhusi and Mung pulses (c); 21-6-65 (h).

35. Messrs. Krudd Industries Ltd. (S) 21 Mukram Kanoria Road, Howrah (for) 20/21 Stephen House, Dalhousie Square, Calcutta (a); (S) 1075A(HW) (Central) (for) 115A(EL) (Central) (b); 22-6-65 (h).

36. (S) Messrs. Shantilal Rangildas, Kantilal Rangildas, Gamanlal Rangildas Madanlal Rangildas, carrying on business under the trade name Rangildas Harkisandas (for) Messrs. Thakordas Harkishandas, Shantilal Rangildas, Iswarlal Harkishandas, carrying on business under the trade name Messrs. Rangildas Harkisandas, 145 Cotton Street, Calcutta (a); 497A(JK) (Central) 29-7-57 (b); 18-6-65 (h).

37. (S) Messrs. Jesraj Chaudhury, Satyanarayan Chaudhury carrying on business under the trade name Mannalal Jeshraj (for) Shri Jeshraj Chaudhury, Proprietor, carrying on business under the trade name Messrs. Mannalal Jeshraj, 145 Cotton Street, Calcutta (a); 207A(JK) (Central), 28-6-57 (b); 19-6-65 (h).

38. Sarbasree Shyam Sundar Kejriwal, Jugal Kishore Kejriwal, Nrimal Kumar Kejriwal, Arun Kumar Kejriwal, Suresh Kumar Kejriwal, Harsabardhan Kejriwal, Sidhartha Kejriwal, Devpriya Kejriwal, Shrimati Pushpa Kejriwal carrying on bsiness under the trade name Messrs. Bharat Commercial and Trading Co., (S) 8 Sovaram Basak Street, Calcutta (for) 146 Old China Bazar Street, Calcutta (a); (S) 1207A(JK) (Central) (for) 1560A (CR) (Central) (b); 23-6-65 (h).

39. (S) Messrs. Mathradas Balchand, Bhimandas Mohandas, Khanchand Gopaldas and Uday Kumar Mathradas, Partners, carrying on business under the trade name Messrs. Mahavir Factory (for) Messrs. Mahavir Factory, Charkanchrapara, Majherchar, Nadia (a); 4A(KR) (Central), 25-5-57 (b); 16-6-65 (h).

40. Sarbasree Pranlal Mehta, Pratapray Mehta carrying on business under the trade name P. Bhogilal & Brothers, 23/39 Canning Street, Calcutta (a); 1583A (LR) (Central), 5-9-64 (b); (A) James clip, staple pin, ink, account book, date pad (c); 12-6-65 (h).

41. (S) Messrs. Mohammedi Yusufally Masalia, Shabir Fidahusain Lodhger, Saifuddin Tayebali Chappiwala carrying on business under the trade name Bengal Machine Tools Corporation, 27/2C Strand Road, Calcutta (for) Messrs. Zainuddin Mohammedally Lokhandwala, Rajesh Kumar Shyamnarayan Sinha, Mohammed Yusufally Masalia, Shalir Fidahusain Lodhger, Saifuddin Tayebali Chappiwala carrying on business under the trade name Bengal Machine Tools Corporation (a); 1559A(LR) (Central), 1-7-64 (b); 14-6-65 (h).

42. Sarbasree Dasarath Kumar Agarwal, Shyamlal Gupta and Krishna Kumar Gupta carrying on business under the trade name Prompt Supplier, 21B Canning Street, Calcutta (a); 1656A(LR) (Central), 5-4-65 (b); (A) Ridges, lonvers (c); 15-6-65 (h).

43. (S) Sarbasree Kshetra Mohan Chatterjee, Harihar Chatterjee, Dilip Kumar Chatterjee, and Gora Chand Chatterjee and minors Jagat Bandhu Chatterjee, Desh Bandhu Chatterjee, Dinabandhu Chatterjee and Anath Bandhu Chatterjee, represented by their natural guardian father Kshetra Mohan Chatterjee carrying on business under the trade name Messrs. Hindusthan Machine Tools Corporation (for) Shri Kshetra Mohan Chatterjee carrying on business under the trade name Messrs. Hindusthan Machine Tools Corporation, 35 Netaji Subhas Road, Calcutta (a); 145A(LR) (Central), 26-6-57 (b); 16-6-65 (h).

44. Messrs. Arjun Singh, Charan Singh and Sohan Singh, carrying on business under the trade name Messrs. Janata Engineering Co., 36-1-1 Canal West Road, Calcutta (a); (S) 1305A(MK) (Central) (for) 918A(SH) (Central) (b); 22-6-65 (h).

45. (S) Messrs. Durga Prosad and Satyanarayan Prosad, carrying on business under the trade name Messrs. Sree Ganesh Battery Co. (for) Shri Durga Prosad, carrying on business under the trade name Messrs Sree Ganesh Battery Co., 27 Gorachand Bose Road, Calcutta (a); 115A(MK) (Central), 19-9-63 (b); 23-6-65 (h).

46. Shri Mahendra Nath Dey, Shri Madan Gopal Dey, Shri Netai Chand Dey and Shri Basudev Dey, carrying on business under the trade name Messrs. Mahendra Paper House, 45A Baranashi Ghosh Street, Calcutta-7 (a); 1260A(MK) (Central), 21-1-65 (b); (A) Corrugated paper (c); 24-6-65 (h).

47. (S) Sarbasri Ram Chandra Baid and Satyanarayan Baid, carrying on business under the trade name Messrs. Ramchandra Satyanarayan, (for) Sarbasri Ram Chandra Baid, Satyanarayan Baid and Prem Behari Vaid, carrying on business under the trade name Messrs. Ramchandra Satyanarayan, 170 Chittaranjan Avenue, Calcutta (a); 65A(MK) (Central), 22-6-57 (b); 24-6-65 (h).

48. Shri Kalikinkar Poddar, Proprietor, carrying on business under the trade name Messrs. Bharat Glass Stores, Raignanj, West Dinajpur (a); 255A(ML) (Central), 26-6-64 (b): (A) Hati bowl, baby set, spoon,

soap dessert, ash tray, cigarette tin, bakalight, phooldan battery, phooldan, kundi, cup and powder pot, fork (c); 22-5-65 (h).

49. Sarbasree Harekrishna Mondal, Ramkrishna Mondal and Profulla Kumar Mandol, Partners carrying on business under the trade name Messrs. Mondal Brothers, Islampur, West Dinajpur (a); 225A(ML) (Central), 19-6-62 (b); (A) Groundnut oil and cocoanut oil (c); 22-5-65 (h).

50. Shri Tarachand Agarwala, Proprietor, carrying on business under the trade name Messrs. Kishanlal Tarachand, Harischandrapur, Malda (a); 20A(ML) (Central), 28-6-57 (b); (A) Mustard oil (c); 26-5-65 (h).

51. Sarbasree Mohanlal Chamani, Nowrangrai Chamani, Badriprosad Chamani, Partners, carrying on business under the trade name Messrs. Mohanlal Nowrangrai, Dalkhola, West Dinajpur (a); 16A(ML) (Central), 1-7-57 (b); (A) Linseed oil and lime (c); 12-6-65 (h).

52. Messrs. Hariram Singhania and Shyam Sundar Singhania, carrying on business under the trade name Krishna & Co., 157 Netaji Subhas Road, Calcutta (a); 80B(MR) (C), 24-4-65 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire nails (d); 18-6-65 (h).

53. (S) Messrs. Karson Ramji Patel and Visram Premji Patel carrying on business under the trade name K. R. Patel and Co. (for) Messrs Karson Ramji Patel, Mouji Ramji Patel, Valji Ramji Patel and Visram Premji Patel carrying on business under the trade name K. R. Patel and Co., 93A, Jessore Road, Calcutta-28 (a); 272A (PG) (Central), 6-5-58 (b); 11-6-65 (h).

54. (S) Sm. Uday Jain carrying on business under the trade name Suman Machine Manufacturing Co. (for) Messrs Jai Chand Jain and Uday Jain carrying on business under the trade name Suman Machine Manufacturing Co., B. L. Ghose Road, Areadah, 24-Parganas (a); 658A (PG) (Central), 20-9-62 (b); 12-6-65 (h).

55. Shri Bajranglal Agarwala, Shri Ramballav Agarwala, Shri Kishanlal Agarwala, Shri Nand Kishore Agarwala, Shri Rajkumar Agarwala, Shri Ramabatar Agarwala and Shri Bhagwati Prasad Agarwala carrying on business under the trade name Messrs Bajranglal Agarwala, Kashipur, P. O. Panchkotraj, District Purulia (a); 220B (PR) (Central), 5-5-61 (b); (Insert after confectionery) sindar, sabai, rope dyes (c); 24-5-65 (h).

56. Messrs. Hindusthan Heavy Chemicals Ltd., (S) 14 Radhabazar Lane, Calcutta-1 (for) 4 Chittaranjan Avenue, Calcutta-1 (a); (S) 1226A (RB) (Central) (for) 175A (SL) (Central) (b); 21-6-65 (h).

57. Shri Trilok Kumar Lakhotia carrying on business under the trade name New Bharat Trading Co., 31 Brabourne Road, Calcutta-1, Sevoke Road, Ekliasal, Siliguri-1 (a); 72B (RB) (Central), 17-12-62 (b); (A) Tractor spares and accessories (c); 22-6-65 (h).

58. (S) Shri Dhirajlal Jethlal Soni and Shri Mulchand Bhagwanji, Partners, carrying on business under the trade name of Messrs. Light House Metal Mart (for) Shri Dhirajlal Jethlal Soni, Proprietor, carrying on business under the trade name Messrs Light House Metal Mart, 59 Cotton Street, Calcutta (a); 886A (RJ) (Central), 11-10-63 (b); 22-6-65 (h).

59. G. D. Pharmaceuticals (P) Ltd., (S) 9 Girish Avenue, Calcutta-3 (for) 11/1, Nivedita Lane, Calcutta-3 (a); 168A (SH) (Central), 16-7-57 (b); 11-6-65 (h).

60. Messrs. Prabatak Motor Accessories Ltd., 18 Girish Avenue, Calcutta-3 (a); 1215A (SH) (Central), 2-4-65 (b); (A) Motor accessories, motor batteries and lubricants (c); 11-6-65 (h).

61. (S) Saraswati Debi Newatia, Mangturam Khaitan, Master Munna and Bishambhar Prosad Newatia carrying on business under the trade name Messrs. Electrical Components Mfg. Co. (for) Messrs. Krishna Kumar Kedia, Mangturam Khaitan, Saraswati Debi Newtia and Basudev Prosad Kedia, the natural gurdian of Munna (minor) carrying on business under the trade name Electrical Components Mfg. Co., 58/4 B. T. Road, Calcutta (a); 784A (SH) (Central), 19-1-61(b); (A) Screws and tapes in the column (b) for use in the manufacture or process of goods for sale column after the words "fibre sheets spectacles frames" in the manufacture or process column after the words "Electrical Fan parts" for sale(d); 15-6-65 (h).

62. (S) Sm. Sailabala Devi, Sm. Nalinibala Pathak carrying on business under the trade name S. N. Engineering Works (for) Shri Brojalal Pathak carrying on business under the trade name S. N. Engineering Works, 21 Balram Mazumder Street, Calcutta-5 (a); 1118A (SH) (Central), 30-4-64 (b); 17-6-65 (h).

63. (S) Shri Bama Charan Das, Shri Annapurna Adhikary and Brindaban Adhikary, carrying on business under the trade name Messrs The Ideal Engineering Works, (for) Shri Bama Charan Das, carrying on business under the trade name Messrs. The Ideal Engineering Works 11 Sarbakhan Road, Calcutta-37 (a); 1037A (SH) (Central), 27-7-63 (b); 19-6-65 (h).

64. (S) Messrs. Maganlal Mohta, Ashram Mohta and Manicklal Mohta, carrying on business under the trade name Deshbandhu Sewing Thread Co. (for) Messrs Maganlal Mohta, Bhairabux Pugalia and Chandratan Pugalia, carrying on business under the trade name Deshbandhu Sewing Thread Co., 2/C, Jodulal Mullick Road, Calcutta-6 (a); 56A (SH) (Central), 28-6-57 (b); 19-6-65 (h).

65. Messrs. Mohanlal Jalan, Hanuman Prosad Jalan, Beni Prosad Jalan and Sitaram Jalan, Partners, of Devi Trading Corporation, carrying on business under the trade name Hindusthan Electrical Construction Co., 67/25, Strand Road, Calcutta (a); 1243A (SH) (Central), 3-6-65 (b); (A) Empire sleevings after the words "Empire tapes" (as manufacture column) (d); 19-6-65 (h).

66. (S) Shri Badri Prosad Kandoi, carrying ons business under the trade name G. D. Plastic Work. (for) Messrs. Badri Prosad Kandoi and Paliram Saraogi carrying on business under the trade name

[illegible] D. Plastic Works, 3, Brojudulal Street, Calcutta-6 (a). 804A (SH) (Central) 10-3-61 (b); 21-6-65 (h).

67. (S) Shri Baijnath Kedia and Sm. Mahadevi Kedia, carrying on business under the trade name Naitram Sagarmall, (for) Messrs, Sagarmall Kedia and Baijnath Kedia, carrying on business under the trade name Naitram Sagarmall, 59/60, Strand Road, Calcutta (a); 67A (SH) (Central), 2-7-57 (b); 22-6-65 (h).

68. Messrs. Chittaranjan Roy and Barindra Nath Roy, carrying on business under the trade name C. R. Roy Bros. and Co., (S) 42E, Ramkanto Bose Street, Calcutta, (for) 138, Ultandanga Main Road, Calcutta (a); (S) 1250A (SH) (Central) (for) 761A (MK) (Central) (b); 22-6-65 (h).

69. Messrs A. G. Mineral Private Ltd., 31 B. K. Paul Avenue, Calcutta-5 (a); 1246A (SH) (Central) 9-6-65(b); (A) Barytes (gump and powder), China clay or maja khari (gump and powder), Red ochre (gump and powder) Fire clay (Ball clay, pipe clay (gump and powder), whiting (chalk powder) (gump and powder), clacite (gump and powder), dolomite (gump and powder), lime stone (gump and powder), Soap stone (or chalk), steahte, french chalk, tale and dyke) (gump and powder), Bentonite (gump and powder), Graphyte (Pump bags) (gump and powder), slate stone (gump and powder) Rock phosphate (gump and powder), and Gunny bags (c). (A) Fire clay powder, whiting powder clacite powder, dolomite powder, lime stone powder, bentonite powder, graphyte powder, slate stone powder, rok phosphate powder after the word Soap stone powder" (as manufacture column) (d); 22-6-65 (h).

70 Messrs J. S. Bachwat, A. B. Mukherjee and P. C Agarwala, carrying on business under the trade name Messrs. Minex Agencies, 71 Ganesh Chandra Avenue, Calcutta (a); 154B(SL)(C), 24-3-65 (b); (A) Textile machineries, spare parts (c); 11-6-65 (h).

71. (S) Shri Kamal Singh Dugar, carrying on businesss under the trade name Messrs. Automobile Accesories and Co., (for) Shri Kamal Singh Dugar and Vijay Singh Baid, carrying on business under the trade name Messrs. Automobile Accessories and Co., (S) 57, Upper Circular Road, Calcutta (for) 14, Princep Street, Calcutta-13, (a); 1177A (SL) (C), 30-3-61 (b); 11-6-65 (h).

72. Messrs. N. M. Mehta, R. H. Banshi, V. P. Parekh, carrying on businesss under the trade name Vanguard Cycle Co., 79 Bentinck Street, Calcutta (a); 1752A (SL) (C), 10-5-65 (b); (A) Cycle parts (c); 12-6-65 (h).

73. Blundell Eomite Paints Ltd., (S) P-97, Chowranghee Square, Calcutta (for) 1,2 and 3, Old Court House Street, Room No. 359 Great Eastern Hotel, Calcutta (a); (S) 1768A (SL) (Central) (for) 901A (EL) (Central) (b); 16-6-65 (h).

74. Messrs. Shanjee Patel, Jethalal Patel, Babulal Patel and Govind Patel carrying on business under the trade name K. G. Patel and Co., (for) Messrs. Shanjee, Patel, Jethalal Patel, Babulal Patel, Govind Patel, Maniklal Patel and Rasiklal Patel, carrying on business under the trade name K. G. Patel and Company, 45 Chittaranjan Avenue, Calcutta (a); 492A-SL (Central), 31-7-57 (b); 16-6-65 (h).

75. (S) Shri Surmdar Kumar Budharaja, lessee, carrying on business under the trade name Messrs. Crushers Fruit Juice Company (for) Shri Raghunath Rai, lessee, carrying on business under the trade name Messrs, Crushers Fruits Juice Company, 32A, Benia pukur Lane, Calcutta (a); 497A (TL) (Central), 21-2-59 (b); 23-6-65 (h).

76. (S) Proprietor Shri Sudarshan Kumar Girotra carrying on business under the trade name The Imperial Dairy and Farm Procutes and Allied Industries (for) Shri Sudarshan Kumar Girotra proprietor carrying on -business under the trade name Messrs. People's Diary and Farm Corporation, 84, Ripon Street, Calcutta (a); 718A (TL) (Central) 27-1-62 (b); 23-6-65 (h).

77. Messrs. Shalimar Industries Pvt. Ltd , 25 Ganesh Chandra Avenue, Calcutta (a); 1199A (SL) (Central), 12-7-57 (b); Brash Sheet, Paper and boards, Rasin and glue, Chemicals High Carbon Rod, Powders, Soda-Ash, Packing materials, Components and Accessories, Aluminium Tubes, for the manufacture of (i) Hand-Sewing needles, electric bob, paper tube (d); (A)hand sewing needles, Components and accessories to Jute and Cotton Mills Stones (c); 21-5-65 (h).

78. (S) She Soon Chew, She Chong Chew, She Ching Chew, Ssu Kim Schew, partners, carrying on business under the trade name of Ahsoon Tannery (for) She Soon Chew, She Ching Chew and She Chong Chew, carrying on business under the trade name of Ahsoon Tannery, 47, South Tangra Road, Calcutta (a); 3A(PG) (Central) 25-5-57 (b); 26-5-65 (h).

Explanatory notes Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended:

(A) menas "Add" ; (D) menas "Delete" ; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 209 C. T. -1st July 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :

Notes.--(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Shri Ramkumar Chananmal, Shri Omprakash Mahadeva, Shri Anand Deva, Shri Ram Swarup, carrying on business under the trade name Ramkumar Ramswarup, 26-1, Armenian Street, Calcutta (a); 1085A (AT) (Central), 11-3-60 (b); Food grains, oil seeds and Gunny bags (c); 22-6-65 (h).

2. Sarbasri Chandi Charan Paul, Sm. Sindhu Bala Paul, Kanchan Kumar Paul, Ranjan Kumar Paul, Rabindra Nath Paul, Samarendra Nath Paul, carrying on business under the trade name Messrs. Nanda Lall Paul Co., Calcutta-2 (a); 19B(CR) (Central) 3-7-65 (b) Umbrella and accessories of umbrella (c); Umbrella cloth, ribs, handles and accessories directly required in the manufacture of umbrella (d); 12-6-65 (h).

3. Shri Subrata Biswas, Proprietor, carrying on business under the trade name Law Industries and Co., 9, Clive Row, Calcutta-1 (a); 1436A (CR) (C), 28-8-61 (b), 19-3-65 (h).

4. Sm. Tripti Mukherjee, Propeirtor, carrying on business under the trade name National Trading Syndicate, 115, Canning Street, Calcutta (a); 1727A (CR)-(C), 8-4-64 (b); 24-6-65 (h).

5. Messrs. Ramniwas Sharma, Dindayal Sharma, carrying on business under the trade name Shree anesh Suppliers, 402, Upper Chitpur Road, Calcutta (a); 346A (JK) (Central) 6-7-57 (b); Jute goods, hessian and gunny bags, paper, iron hooks, gram, drums, timber, pipes (c); timber (d); 24-6-65 (h).

6. Sarbasree Sohanlal Agarwalla, Hanuman Prosad Agarwalla, Ramjilal Agarwalla, Shewduttrai Agarwalla, Kedarmall Agarwalla, partners, carrying on business under the trade name Messrs. Sohanlal Ramjilal, P.O. Siliguri, District Darjeeling, Jalpaiguri (5), Darjeeling (1) (a); 8B(JP) (Central), 8-7-57 (b); Textile goods, cotton, hosiery goods, readymade garments, coir string, rope, wheat and wheat products, rice, paddy, food grains, spices, mustard oil, kerosine oil, cocoanut oil, groundnut oil, mahua oil, sugar, stationery, tobacco, biri, waste paper, hardware, buckets, tins, electrical goods, timber, ply wood, tea chest, torch, batteries, glass wares, castor oil, minerals oil, mobil (c); 15-6-65 (h).

7. Shri Mahadeo Prosad Agarwalla, carrying on business under the trade name West Bengal Supply Syndicate, 59 Netaji Subhas Road, Calcutta (a);1258A (LR) (Central), 23-11-61 (b); oil and oil seeds, jute products and asbestos goods (c); 11-6-65 (h).

8. Messrs. Printers' Ideal Home (P) Ltd., 51, Jhamapukur Lane, Calcutta-9 (a); 1117A (MK) (Central), 3-8-57 (b); Printing and book binding materials including electric motor, spare parts and accessories, printing types, wooden press furniture and stores for printing trade (c); 23-6-65 (h).

9. Shri Nathmal Bhawalka, carrying on busines under the trade name Messrs. Bisseswarlal Mannalal 174 Harrison Road, Calcutta (a); 655A (MR) (C) 9-9-57 (b); Textiles, piece goods, metals (c); 18-6-65 (h)

10. Messrs. G. R. Hardeodas and M. L. Tapuriah carrying on business under the trade name Gopiran Hardeodas, 2 Brabourne Road, Calcutta (a); 1036 (RB) (Central), 9-9-57 (b); Linseed, mustard, cloth piece goods, yarn, bullion, hessain, jute (c); 22-6-6 (h)

11. Eastern Traders, 5-1 Ramkrishna Lane, Calcutta-3 (a); 409A (SH) (Central), 17-10-57 (b); Cement (c) 19-6-65 (h)

12. Messrs. Tower Halftone Co., 14-C, Kapaltala Lane, Calcutta (a); 285A (SL) (Central), 11-7-57 (b) Zinc sheet, copper sheet, acid, fish glue, negative plates in the manufacture of zinc and copper block and printing (d); 17-6-65 (e).

13. Sree Sachchidananda Mukherjee, proprietor, carrying on business under the trade name Sachchidananda Mukherjee, Tribenibazar, Tribani, Hooghly (a) 29A (SP) (Central), 27-7-57 (b); Cement, coal, asbestos (d); 22-6-65 (h)

S. K. BOSE, Commissioner.

No. 13419C.T. — 26th July 1965. — Shri J. C. Chatterjee, Assistant Commissioner, Commercial Taxes of Calcutta (North) Circle, was allowed earned leave for nine days from 1st June 1965 to 9th June 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 13521C.T. -28th July 1965.—Shri Dhirendra Mohan Chatterjee, Commercial Tax Officer, Grade II of Manicktala charge, was allowed earned leave for six days from 24th May 1965 to 29th May 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 13731C.T. — 2nd August 1965. — Shri Nani Gopal Chaudhury, Commercal Tax Officer, Grade II of Chinabazar charge, has been allowed earned leave for twenty-seven days from 28th June 1965 to 24th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 13759C.T.- 2nd August 1965.—Shri Arunabha Sen Gupta, Commercial Tax Officer, Grade II, of Sealdah charge, was allowed earned leave for thirteen days from 5th July 1965 to 17th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 13763C.T.—2nd August 1965. — Shri Kalyan Kumar Bhattacharyya, Commercial Tax Officer, Grade II, of Shyambazar charge, has been allowed earned leave for twenty-four days from 2nd September 1965 to 25th September 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 11916C.T.—5th July 1965.—Shri Ajit Ch. Das Gupta, Commercial Tax Officer, Grade I, of Rajakatra charge, was allowed earned leave for thirty-three days from 11th May 1965 to 12th June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 212 C.T. 8th July 1965. In pursuance of the visions of section 9 of the Bengal Finance (Sales) Act, 1941 (Bengal Act VI of 1941), the following nes and addresses of newly registered dealers together h a description of the goods covered by their registion certificates are published for general informa- -

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

. Sarbashri Bishnu Gopal Roy, Bijon Gopal y, Nitya Gopal Roy, Gour Gopal Roy and Jhulan pal Roy (Partners), carrying on business under the de name Messrs. Roy Brothers, 140 A Shyama sad Mukherjee Road, Calcutta-26 (a); AL/1095A, 6-65 (b); Sanitary and plumbing goods (d).

2. Sarbashri K. R. Purushathaman and C. V. wanath (Partners), carrying on business under the de name Messrs. Peevee and Company, 2-B tibas Lane, Calcutta-26 (a); AL/1096A, 29-6-65 ; Laboratory equipments and fittings and water tre (d).

3. Shri Devki Nandan Kandoi, carrying on business under the trade name Bejoy Stores, Durgapur Bazar, P. O. Durgapur-1, District Burdwan (a); AS/2615A, 15-6-65 (b); Poppy seed, chilli, groundnut, groundnut oil, til oil, cocoanut oil, castor oil, hair oil, tooth paste, and tooth brush, zarda, ghee, talcum powder, snow, cream, torch and its parts, soda, tea, coffee, ink, corriander and cummin seed, aniseed, ajowa, fenugreek seed, tejpata, cardamom, catechu and sago (d).

4. Messrs. Bhagwandas, Dholandas and Mohandas carrying on business under the trade name Bharat Stone Traders, South Dhadka, P. O. Asansol, District Burdwan (a); AS/2616A, 16-6-65 (b); Stone materials, gravel and bricks (d); Plant machinery, spare parts and accessories, consumable stores, e.g., explosive and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below . Stone chips and ballast (c).

5. Shri Jethalal Thakkar, carrying on business under the trade name Kachhi Mistanna Bhander, G. T. Road, P. O. Barakar, District Burdwan (a); AS/2617A, 16-6-65 (b); Raw materials, Consumable Stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Tea, sweetmeats and snacks (c).

6. Shri Banarasilal Agarwala, carrying on business under the trade name Bhikaram Binod Kumar, Station Road, P. O. Barakar, District Burdwan (a); AS/2618A, 17-6-65 (b); Cereals, pulses, gur, barley, poppy, seed, oil cakes, cocoanut oil, mustard oil, til oil, tea, nigarseed, aniseed, groundnut oil, kerosene oil, corriander seed, chillies, cummin seed, broomstick, caraway seed, fenugreek seed, candle, cardamom, groundnuts,

cashewnut, soda, mustard seed, ajwa, paper bags, colour, vermillion and sugarcandy (d).

7. Smt. Manjula Ben Dave and Smt. Santa Ben Dave (Partners), carrying on business under the trade name Dhumrapan, 12 Rupchand Roy Street, Calcutta (a); AT/4077A, 1-7-65 (b); Biri leaves (d).

8. Sarbasree Shree Gopal Daga Brij Gopal Daga and Ram Gopal Daga (Partners), carrying on business under the trade name Baynee Industries, 168B Jamunalal Bazaz Street, Calcutta (a); AT 4078A, 1-7-65 (b); (1) Raw materials, viz., M. s. bars, carbon steel, tools, alloy steel, c. i. casting, plates and sheet, (2) Plant, machinery, spare parts and accessories, viz, Grinding Machine, Lathe, Capstan Machine, Milling Machine, Drilling Machine, Furnace, Electroplating plant, Heat Treatment Plant, Press, Hackshaw, Pipemaster, Welding Machine and Accessories, tools and equipments and instruments, (3) Consumable stores, viz., Cotton waste and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below : (i) Shackle and Shackle Pin, (ii) Spigot for 2" Mortar Bombs, Bolts and Screws (c).

9. Messrs. Gobindlal Dhandhania, Mrs. Radha Devi Dhandhania, Mrs. Shakuntala Devi Dhandhania, Vijon Kumar Dhandhania (minor) and Sushil Kumar Dhandhania (minor) carrying on business under the trade name R. D. Alloys, 4 Middleton Street, Calcutta-16 (a); BH/3819A, 22-6-65 (b); (1) Raw material, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., furnace oil, lubricant and chemicals for removing impurities. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below alloy Aluminium ingots and notched bars. (c).

10. Messrs. Esdee Industries and Proofing Private Ltd., 27 Gobra Road, Calcutta-14 (a); BH/3820A, 23-6-65 (b); (1) Raw material, (2) Machinery and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below . Tarpentine and tents (c), Tarpentine and tents (d).

11. Shri Shankar Lal Memoni, carrying on business under the trade name Messrs. Kamal Industrial Corporation, P-60 Dr. Sundari Mohan Avenue, Calcutta (a); BH 3821A, 23-6-65. Double boiled linseed oil, marble, marble chips and marble dust, oxides, white cement, wash, basin, cock, plug, chain, basar-fitting, urinal and urinal fittings, pillar cock, pipe and pipe fittings, tiles, french chalk, fire clay, calcium carbonate, lead ingots, starch tools, bearings, tarplastic, ladders, soda ash, thinner, jute twine dyes and colour, paints and varnish, electrical fittings, angles and flats, wire, copper wire, asbestos cord and abrasives (d).

12. Messrs. Kamal Kanti Bhattacharjee and Abdul Subhan, carrying on businness under the trade name Galaxy Engineering Works, 17/B Topsia Road South, Calcutta-46 (a); BH/3822A, 24-6-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture good snamed below: Springs (c).

13. Sibaram Dey (Proprietor), carrying on bu under the trade name Messrs. New Satya Na Mistanna Bhandar, G. T. Road, Bijoytoran, Bu (a); BN/1485A, 28-6-65 (b); (1) Raw materials Plant, machinery, spare parts and accessories Consumable stores. Provided that all goods for exemption from payment of sales tax is claime intended for use in the actual process of manufa of the goods named below : Sweets and nontas

14. Sarbasree Dilip Kumar Kundu, Saileswar K and Bholanath Paul (Partners), carrying on bu under the trade name Messrs. P. K. Spring and Co., Baidyapur, Burdwan (a); BN/1486A, 29-6-6 (1) Raw materials, (2) Plant, machinery, spare and accessories, (3) Consumable stores. Provided all goods for which exemption from payment of tax is claimed are intended for use in the a process of manufacture of the goods named b Springs (c).

15. Shri Murari Mohan Saha, carrying on bu under the trade name Messrs. Murari Mohan Lalgola Murshidabad (a); BR/801A, 18-6-65 Chillies soda and cumminseeds (d)

16. Messrs Ramdhari Agarwala and Nara Agarwala (Partners), carrying on business under trade name Bengal Hardware and Tea Garden S Judge Bazar, Darjeeling (a); DJ/1102A 22-6-6 Paints, varnish, linseed oil, turpentine oil, wo coal tar, destember, powder, dry-colour, phe electrical goods and accessories, electric wire el bulbs, conduit pipe and fittings, lime, glass p canvas, jute carpets, jute-matting, coir mat coir fibre, coconut string and rope, coconut bro stick's, door mats, sand papers, emery paper and cloth putty, leaktop plywood hardboard, tu G. I. plainsheets, G. I. wire, copper wire and sl brasswire sh.., kodali, shovels, crovar, ham pickaxes, digging fork, kodali fork, axe, carp tools, machinery tools and parts, padlock and l G. I. pipe and pipe fitting, C. I. fitting, hook rexon, rubbermatting, rubber pipe, rubber paint brush and brushes, bucket, iron rod flat angle iron and T iron, asbestos powder a b rope, fire clay, fire cement, fire bricks and lu white cement, cotton rop and string, cotton t water cans, tin solder, zinc sheet, aluminium sh bleaching powder, carbon brushes, sanitary fitting bathroom fitting, brass and nickle fitting fir sheet, a b stor sheet, belt lacing, belt paste, gr cleaning mixture and powder, wooden battons, wo board and wooden fitting, plastic pipe, alkathene wire mesh and wire netting, wire nails, expe metal bolts and nuts, files, mansion polish, bri silver cardial polish and wax polish and pole and robin blue, hingos, towerbolts, screws, wash handles, hooks, hasps and staples, rings, padloc bracket, curtain rods, curtain pipe, rivets, C. I. (d)

17. Shri Fatechand Agarwala, Karta (HUF), ca ing on business under the trade name Ganga Fatechand, R. C. Mistri Road, Kalimpong (a); 1103A, 29-6-65 (b); Readymade garments, Hos goods, umbrella, bags, shoes and boots, cotton

cloth, Shewing thread, Sharee, Dhuti, Towels, Niwar, Chaddar, Art Silk and stapple (d); (1) Raw materials (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garment (c).

18. Messrs. Ratanlal Banka, Bhagwandas Mundhra and Ganga Prasad Vyas, carrying on business under the trade name Mercantile Sales, India, 13 Sovaram Bysack Street, Calcutta-7 (a); JK/3462A, 25-6-65 (b); Office stationery goods, small machine tools, Precision tools, bolts, nuts, washers, rivets, screws, and nails, M. S. Rounds, pulley Belting and Fasteners, Pipe and pipe fittings Filter cloth, Fire bricks, Taper bricks and fire clay (d).

19. Messrs. Sagarmal Agarwal, Shanti Kumar Agarwal, Mahabir Prosad Agarwal, Shyamsundar Agarwal and Radhakishan Agarwal carrying on business under the trade name Nihalchand Agarmal and Company, 53 Nalini Sett Road, Calcutta (a); JK/3463A, 25-6-65 (b). cardamom, tejpata, resin, ajawan, C. I. pans, G. I. buckets, hessian, gunny bags and jute twine, coir, waste paper, lanterns, lanternwicks, chimneys, gas lanterns, mantles, torches, bulbs, tarpaulins, sindur, salt petre, candles, alum, zinc, lead, pencils, ink, ink tables, amon chloride, crude, indigonous drugs, Borax, soda ash, sodium bicarbonate, corriander seeds, sandalwood iron dust, aluminium dust, catechue, aniseeds, nibs, poppy seeds fenugreek seeds, isabgool, cocoanut oil, penholders, erasers, naphthalene balls, caraway seed, cummin seed, strainers, iron safe, playing cards, dry chillies, dry grapes, ultra marine blue, buttons, ammonium bicarbonate, razor blades, alta, nail polish, feeders (d).

20. Shri Sankar Prosad Nandy and Sm. Gita Kundu, carrying on business under the trade name Sankar Prosad Nandy and Co., 6 Ramkumer Rakshit Lane, Calcutta (a); JK/3464A, 26-6-65 (b); M. S. Angles, M. S. flats, R. S. joists, M. S. rounds, M. S. channels and tee, door sections, M. S. squares and ridgings (d).

21. Messrs. Monoharlal Gupta and Rambilash Gupta, carrying on business under the trade name Hissar Saw Mill, P. O. Nagrakata District Jalpaiguri (a); SP/2234A, 23-6-65/(b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : timber (c).

22. Writers' Buildings Employees'Co-operative Canteen and Stores Ltd., "E" Block, Writers' Buildings, Calcutta (a); LR/3702A, 18-6-65 (b); (1) Raw materials, consumable stores, e.g., coal, gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Tea and cooked food (c).

23. York India Ltd., E-2 Gillander House, 8 Netaji Subhas Road, Calcutta (a);LR/3703A, 19-6-65(b); Air conditioner, refrigeration and air conditioning plants, machinery, accessories, spare parts and components for refrigeration and air conditioning, gaskets, lubricating oils, refrigerants, gases, pipes, pipe fittings, electric motors, starters, switches, wires, cables and other electrical accessories, pumps (d).

24. Shri Chitta Ranjan Ghosh (Proprietor), carrying on business under the trade name Messrs. Chittaranjan Ghosh, Krishna Jiban Sanyal Road, Malda (a); ML/810A, 22-6-65 (b).

25. Sarbasree Sridhar Chandra Dolui, Ananta Kumar Nayak, Ram Krishna Mondal, Pran Krishna Mondal, carrying on business under the trade name S. C. Dolui and Co., Bebua (Kolaghat), P. O Kolaghat, Midnapore (a); MN/1809A, 22-6-65 (b); Nil. (c); Timber (c)

26. Srimati Radharani Dassi, Srimati Tara Laha and Shri Ganesh Chandra Dey, Partners, carrying on business under the trade name Messrs. Sen Law Emporium, 43/1 Strand Road, Calcutta (a); MR/2796A, 26-6-65 (b); Office stationery, toilets, cosmetics, confectioneries, tea, chocolate, toffee, coffee, tooth paste and brushes and powder, hair oil, jam, jelly, butter, locks and keys, playing cards, shoe polish and brush, torchlight and its bulb, barley, arraroot, safety razor, blades, sports goods, umbrella, disinfectants, insecticider fountain pen, ribbon, comb and syringe (d).

27. Messrs. Brajgopal Soni and Hargopal Soni, Partners, carrying on business under the trade name Messrs. Soni Brothers, 16 Rammohan Mullick Lane, Calcutta (a); MR/2797A, 26-6-65 (b); Rubber balls, hair oil, safety pins, lampwick, silk and cotton cords and tapes, keys, cosmetics, plastic goods, tooth paste and brush, playing cards, nipples for feeding bottles, glassware, chinaware and glass mirror (d).

28. Shri Harilal Mehta, Proprietor, carrying on business under the trade name Messrs H. Mehta and Sons, 111 Netaji Subhas Road, Calcutta (a); MR/2798A, 29-6-65 (b); Valves, pipe and pipe fittings, welding goods, files, asbestos goods, blades, sealers, bolts, nuts, emery, cloth, lubricant sticks, small tools, brush and rubber goods (d).

29. Messrs. Haradhan Neogi and Kanai Lal Neogi, carrying on business under the trade name Neogi Celluloid Industries, Jessore Road, Bongaon, 24-Parganas (a); PG/3224A, 21-6-65 (b); Raw Materials, Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Celluloid combs (c).

30. Messrs Panchanan Dewan and Tarapada Dewan, carrying on business under the trade name of Satyanarain Bhander, P. O. and Village Dakshin Raipur Budge Budge, 24-Parganas (a); PG/3225A, 21-6-65(b), Pulses, salt, molasses, mustard oil, oilcake, cocoanut oil, ghee, Coal Tar, Tea, Chanachur, Candle, Barley, Kerosene oil, castor oil, Iron nails, Galvanized wire Groundnut oil, coir rope, caustic soda, Poppy seeds, Chillies, Coriander seeds, Cummin seeds, Fenugreek seeds, cardamom and Incense (d).

31. Shri Atma Ram Bajaj, carrying on business under the trade name Messrs. Bajaj Trading Corporation, 6 Old Chinabazar Street, Calcutta (a); RB/1561A, 26-6-65 (b); M. S. Round, bar, rod and joists (d).

32. Messrs. Ram Gopal Sharma and Bhikhi Devi Sharma carrying on business under the trade name The Hindusthan Engineering Corporation, 58/4, B. T. Road, Calcutta-2 (a); SH/3671A, 25-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Dies (c).

33. Messrs. Madhusudan Ghosh and Swapan Kumar Ghosh carrying on business under the trade name J. K. Enterprise, (1) Ratan Babu Road, Calcutta-2 (a); SH/3672A, 26-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Nuts, bolts, screws (c).

34. Sarbasree Banwari Lal Lohia, Anil Kumar Ganeriwala carrying on business under the trade name Messrs. Elite Trading Corporation, P-39 Mission Row Extension, Calcutta (a); SL/4408A, 18-6-65 (b), Electrical motors, Transformers, Switches, Switch goods, Oil engines, Air compressor, Measuring instruments (d).

35 Vilas Amichand Shah, Mrs Jmnmati Shavadkumar Shah, Prabhuvati Vijoy Kumar Shah, Meena Vasant Kumar Shah, Manekbai Volchand Shah, Brahma Shashikant Shah, carrying on business under the trade name Messrs. Rajendra Eng. Co., P-15 Bentinck Street, Calcutta (a); SL/4409A, 18-6-65 (b).

36. Shri Ashutosh Bhattacharya, carrying on business under the trade name Messrs. Jyoti Radio Service, 156 Bepin Behari Ganguly Street, Calcutta (a), SL/4410A, 18-6-65 (b); Spare parts, accessories and components, tools and implements. Consumable stores, e.g., Adbisilles. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Radios (c).

37. Sarbasree Sambit Kumar Roy, Ashok Khanna, carrying on business under the trade name Messrs. Roy Co. Engineering Works, 40-B Princep Street, Calcutta (a); SL/4411A, 19-6-65 (b); Spare parts of road rollers, earth dumpers and tractors (d).

38. Sarbasree Bivekananda Banerjee, Bistupada Maity, Sm. Arati Rani Maity, carrying on business under the trade name Messrs. New Azad Hind Motor Corporation, 104 Acharya Jagadish Bose Road, Calcutta (a); SL/4412A, 21-6-65 (b); Spare parts, accessories and component parts of motor vehicles (d).

39. Sarbasree Nandlal Chandra, O. P. Bhatia, carrying on business under the trade name Messrs. Carbosales, 27-B Chitraranjan Avenue, Calcutta (a); SL/4413A, 21-6-65 (b); Carbon papers, ribbons for use in office equipments, duplicating ink, stamping ink, where purchase from Messrs. Killick Nixan and Co. Ltd. (d).

40. Abedin Rehamatali Khabaty carrying on business under the trade name Messrs. Metro Engineering Works, P-113 Princep Street, Calcutta (a SL/4414A, 21-6-65 (b); Raw materials, componen and parts, tools and implements. Provided that a goods for which exemption from payment of sales ta is claimed are intended for use in the actual process manufacture in West Bengal for sale of the goods name below : (1) Railway electrical fittings (c).

41. Sarbasree Satya Ranjan Sen, Khagendra La Dutta, carrying on business under the trade nam Messrs. K. L. Dutta and Co., 16-A Santosh Mitr Square, Calcutta (Branch), 88 Serpentine Lane, Ca cutta (a); SL/346B, 21-6-65. Industrial leather goods asbestos hand globes (d).

S. K. BOSE, Commissioner.

No. 213 C.T.—8th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sale Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose regis trations under the Act were amended with effect from the date noted against each of them and in respect o the particulars appearing in the different items i the manner indicated against such particulars ar published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Bishnu Kumar Prosad and Ramkumar Prosad, carrying on business under the trade name Bishnu Kumar Ram Kumar, Nalhati, District Birbhum (a); AS/1953A, 15-1-59 (b); (A) Iron and brass weights, scales (d); 13-6-65 (e).

2. (S) Messrs. Fulchand Rungta and Durga Prosad Rungta, carrying on business under the trade name Lachminarayan Fulchand (for) Fulchand Marwari, Proprietor, Lachminarayan Fulchand, Neamatpur, P.O. Sitarampur, Burdwan (a); AS/48B, 11-8-43 (b); (D) General merchandise as and when required, building materials, hardwares, all kirana goods, provisions, spices, (A) Mustard seed, barley, soda ash, caustic, cardamom, cocoanut oil, groundnut oil, palang oil, reri oil, gad oil, kusum oil, refined oil, soap stone powder, chillies, corriander, ajawa, fenugreek seed, carway seed, hair oil, ropes, poppy seed, cummin seed groundnut, catechue, sodi-bi-carb, tejpata, mahua oil, silicate and sago (d); 16-6-65 (e).

3. (S) Shri Kailash Chand Jain (Sarawgi), Proprietor, carrying on business under the trade name Messrs. Fashion House (for) Shri Dhannalal Sarawgi, Proprietor, carrying on business under the trade name Messrs Shree Mahabir Cloth Stores, Sundorpahari Market, P.O. Chittaranjan, District Burdwan (a); AS/1607A, 21-5-53 (b); 17-6-65 (c).

4. (S) Shri Ram Chandra Dokania and Ram Bila Dokania, carrying on business under the trade nam

of Shiv Shankar Ashoke Kumar (for) Shri Ram Bilas Bokania, carrying on business under the trade name Shiv Shankar Ashoke Kumar, Station Road, P.O. Barakar, District Burdwan (a); AS/2429A, 7-8-63 (b); 7-6-65 (e).

5. Shri Gyanchand Chopra and Shri Amulak Devchand, carrying on business under the trade name Messrs. Malaya Trading Agency, 29 Armenian Street, Calcutta (a); AT/2581A, 12-12-50 (b); (D) Chemicals, Metal, and Jute products (A) Hydro Sulphide of Soda, Phospheric Acid, Aluminium Chloride, Copper Sulphate, Ammonium Hydrogen, Pottassium Carbonate, Cad mium Carbonate, Cadmium Sulphate, Oleic Acid, Soda Ash, Boric Acid, Pottasium Phe rocyanide, Ammonium-bi-Carbonate, Caustic Soda, Phosphate Rosin, Cadmium Chloride, Borax, Pottassium Permanganate, Bleaching Powder, Sodium-bi-carbonate, Cadmium Oxide, Neon Gas, Potas, Hydro, Bronze Powder, Lipalol Pure exbar, Aluminium hydro-oxide drygel, Soda-bi-carbonate, Gnal-gal, Hydroxyquinoline, Sellenium, Powder, Tin, Refined Tin, Ranga, Zinc, Bronze, Iron-scrap, Copper, Sellenium ore, Lead ore, Old and new gunnies, Hessian cloth, Jute twine, Longline, Hemp-twine, jute Chain pully block, Horse shoe nails, Iron pit tacks, Drawing pins, Iron black sheet cutting, Mace, Nutmegs, Damerbatu (Dhuna), Dambier, Kutch, Mule-ni, Quabebs, Long-pepper (d); 26-6-65 (e).

6. Shri Anil Kumar Ratilal Chelani, carrying on business under the trade name Calcutta Commercial Agency, 33 Armenian Street, Calcutta (a); AT/2970A, 6-10-52 (b); (A) Borax (d); 26-6-65 (e).

7. Messrs. Thanmall Surana, Manmall Surana, Hanumanmall Surana, Sampatmall Surana, Chandmall Surana, carrying on business under the trade name Mangalchand Thanmall Surana, (S) 152B Mahatma Gandhi Road, Calcutta (for) 208 Mahatma Gandhi Road, Calcutta (a); (S) AT/4076A, (for) MR/2387A, (b); 26-6-65 (e).

8. (S) The Indian Tube Co. (for) The Indian Tube Co. (1953) Limited, 31 Chowringhee Road, Calcutta (a); BH/2774A, 1-3-53 (b); 21-6-65 (e).

9. Shri Amitava Narayan Chowdhury, Samir Kanti Mukherjee, and Sm. Smritee Sur, carrying on business under the trade name Messrs. Modern Engineering Tools, 90 Jhowtolla Road, Calcutta-17 (a); BH/3759A, 9-2-65 (b); (A) Oil can, steel foot rules foldings, sealer, soldering, iron, hoop iron steam wheel valve, non-return valve, galvanised wire, pipes, tube, cartridge cases (d); 22-6-65 (e).

10. Sarbasree Butto Krishna Dey, Gopi Krishna Dey, Joy Krishna Dey, Partners, carrying on business under the trade name Messrs. Satkori Dey & Grand Sons, Rajgeriappur, Burdwan (a); BN/1205A, 23-4-58 (b); (A) Cocoanut oil, groundnut oil, groundnuts, poppy seeds, soda, ropes, chillies, mouri, ajawan, tejpata, methi, black-jira, and linseed oil (d); 25-6-65 (e).

11. Sarbasree Satya Narayn Dey, Barid Baran Dey and Ram Chandra Dey, Partners, carrying on business under the trade name Messrs. Gokul Chandra Dey & Sons, Katwa, Burdwan (a); BN/867A, 2-3-51 (a); (A) Chillies (b); 25-6-65 (e).

12. Shri Matrumal Marwari, Proprietor, carrying on business under the trade name Messrs. Matrumal Marwari, 115 Rash Behari Ghosh Road, Burdwan (D) Additional places of business at Barakar (a); BN/69B, 21-2-56 (b); 25-6-65 (e).

13. (S) Shri Sumbhu Nath Dey and Shri Mrityunjoy Dey, Partners, carrying on business under the trade name Messrs. Shri Gobinda Rice Mill (for) Messrs. Shri Gobinda Rice Mill, Allamganj, Burdwan (a); BN/870A, 30-3-51 (b); 26-6-65 (e).

14. (S) Sarbasree Sachindra Mohan Mondal, Hari Pada Roy, Paresh Nath Roy and Baidyanath Roy, Partners, carrying on business under the trade name Messrs. Sachindra Mohon Mondal, Hari Pada Roy & Co. (for) Messrs. Sachindra Mohon Mondal, Hari Pada Roy & Co., Saktigarh, Burdwan (a); BN/422A, 3-10-45 (b); 28-6-65 (e).

15. (S) Shri Ananta Das Mitra, Proprietor, carrying on business under the trade name Messrs. Ananta Stores (for) Sree Ananta Das Mitra, Sm. Avamoyee Mitra and Sm. Monorama Mitra, Partners, carrying on business under the trade name Messrs. Ananta Stores, Raniganj-bazar Burdwan (a); I N/296A 21-7-43 (b); 28-6-65 (e).

16. Messrs. Ram Narayan Bhakat and Satya Narayan Bhakat, carrying on business under the trade name Narayan & Co., 98 Pilkishore Mahalla, Jiagunje, Mursidabad (a); BR/784A, 4-9-64 (b); (A) Toffee and lozenge (d); 18-6-65 (e)

17. (S) Messrs. Biswa Nath Nandy and Nityananda Kundu Partners, carrying on business under the trade name Kalidas Nandy & Sons (for) Shri Biswa Nath Nandy, carrying on business under the trade name Messrs. Biswa Nath Nandy, Jalangi, Mursidabad (a); BR/740A, 9-3-63 (b); 25-6-65 (e).

18. Shri Ratanlal Jain, carrying on business under the trade name Messrs. National Medical Hall, Jaigunje, Mursidabad (a); BR/225A, 29-7-49 (b); (D) Toilet and perfumery (d); 26-6-65 (e).

19. Shri Amulya Ratan Das, carrying on business under the trade name Messrs. Amulya Ratan Das, Jiagunje, Mursidabad (a); BR/332A, 18-7-51 (b); (A) Umbrella (b); 26-6-65 (e)

20. Messrs. Jethmal Oswal and Kanaiyalal Oswal, carrying on business under the trade name Messrs. Jethmal Kanaiyalal, Bhowaniganj Bazar, Cooch Behar (a); CB/23A, 1-3-51 (b); (A) Tarpaulin (d); 25-6-65 (e).

21. (S) Messrs. Nalini Ranjan Dey Karta of H.U.F. carrying on business under the trade name Kamala Bhandar (for) Messrs. Nalini Ranjan Dey, Nitya Nanda Dey, Chaitanya Chandra Dey and Narayan Chanda Dey carrying on business under the trade name Kamala Bhandar, Sawadagarpatty, Cooch Behar, Additional place of business—Bhowaniganj Bazar (Showroom), Stall Nos. 82, 84, Cooch Behar (a); CB/68B, 30-4-65 (b); 29-6-65 (e).

22. Shri J. H. Primlani, Proprietor, carrying on business under the trade name Oxford Book and Stationery Co., Darjeeling (a); DJ/19A, 20-9-51 (b); (A) Potatoe wafers, Pakoras, Sambosas, Snack Toasts, Sandwitches, Cashew-nuts (d); 1-7-65 (e).

23. (S) Messrs. D. D. Sukhani, P. C. Sukhani, K. K. Sukhani, Partners, carrying on business under the trade name Jothmal Bjoraj (for) Messrs. Raibahadur L. N. Sukhani, D. D Sukhani P. C Sukhani, K K. Sukhani and B. K. Sukhani, Partners, carrying on business under the trade name Jothmal Bhojraj, Darjeeling. (1) M. P. Road, Darjeeling. (2) Chowk Bazar, Darjeeling. (3) Kalimpong. (4) Siliguri. (5) Tista Bridge. (6) Narbong Tea Estate, Kurseong. (7) Sivitar Tea Estate, Kurseong. (8) Mullootar Tea Estate, Kurseong, (D) Sepoydoorah Tea Estate, Kurseong (a); DJ/1B, 23-9-41 (b); 1-7-65 (e).

24. Phanindra Nath Manna & Co., (Pvt.) Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/361A, 25-9-41 (b); (A) M. S. Channels (d); 25-6-65 (e).

25. (S) Messrs. Ramniwas Bagaria, Sheo Shankar Bagaria, Gouri Shankar Bagaria and Radheyshyam Bagaria, carrying on business under the trade name Insulation Engineers (for) Shri Ramniwas Bagaria Proprietor, carrying on business under the trade name Messrs. Insulation Engineers, P-21 Kalakar Street, Calcutta (a); JK/2626A, 7-8-62 (b); 25-6-65 (e).

26 Shri Bisweswar Shome, carrying on business under the trade name Messrs. Orient Engineering Co., 12 Maharshi Debendra Road, Calcutta (a); JK/3349A, 15-9-60 (b); (A) Nut, tie bolt, pin, distance piece, buffer spindle, M. S Hexbar after the words "milk cans" (e); 25-6-65 (e)

27. Shri Govindram Bhawaniwala, Karta of H.U F., carrying on business under the trade name Gurisankar Trading Co., 132 Cotton Street (1st floor) Calcutta (a); JK/3057A, 31-3-60 (b); (D) Textiles (A) Scraps, M. S. Flats, M. S. Angles and M. S. channel (d); 26-6-65 (e).

28. Shri Ram Ratan Bandir, carrying on business under the trade name Messrs. K B Traders, 122 Cotton Street, Calcutta (a); JK/3320A, 28-11-58 (b); (A) Aloe Fibre (d); 26-6-65 (e).

29 (S) Messrs. Surath Nath Manna and Manmatha Nath Manna (Pvt.) Ltd., (for) Messrs. Surath Nath Manna and Manmatha Nath Manna Ltd., D-14 Jagannath Ghat, Lohappatty Calcutta (a); JK/336A, 27-7-41 (b); 26-6-65 (e).

30. Shri Prakash Chandra Gupta and Sm. Premvati Basak, carrying on business under the trade name Ashok Chemical and Oil Industries, 12 Adi Banstolla Lane, Calcutta (a); JK/3446A, 22-5-65 (b); (A) Brass Rod (d); 29-6-65 (e).

31. Messrs. Monoharlal Agarwala, Prabhudayal Agarwala, Rajkumar Agarwala and Monoharlal Agarwala, father and natural guardian for and on behalf of the persons Ganesh Kumar Agarwala (minor) and Sayjan Kumar Agarwala (minor), carrying on business under the trade name Joypur Marble Emporium, 380 Upper Chitpur Road, Calcutta (A) 378 Upper Chitpur Road, Calcutta, and 1 Sikdarpara Street, Calcutta (a); (S) JK/297B, (for) JK/1645 (b); 1-7-65 (e).

32. Shri Gajanand Minda, Karta, H.U.F., carrying on business under the trade name Goyel Brothers, Hill Cart Road, P.O. Siliguri, District Darjeeling (a); JP/2058A, 19-8-61 (b); (A) Porcelain wares, stone ware, pipes and fittings, C. I. Pipes and fittings, G. I. Pi and Fttings, G. I. tank, C. I. Cover, Cistern, br fittings, aluminium pans and basins, flush pipes, l pipes, hand pumps, filter, gun metal valve, parts the pump, chromium polish fittings, pipe die, tank cov pipe lamp and pig lead (d); 18-6-65 (e).

33. Shri Chhataram S. Adwani, carrying on busin under the trade name Chhataram & Sons, P O. Silig district Darjeeling (a) JP/1746A, 3-9-54 (b); (A) Biso after the word Toffee (e); 18-6-65 (e).

34. Messrs. Mahadeo Prosad Agarwalla, Ramnir Agarwalla and Satya Narayan Sinhal, carrying business under the trade name Sinhal Brothers, P Siliguri, District Darjeeling (a); JP/1700A, 1-5-51 ((A) Sharp transistorised inter-comamunication set (21-6-65 (e).

35. Sarbasree Omprakash Agarwalla and K chatra Prosad Agarwlla, Partners, carrying on busin under the trade name Messrs. Standard Motor C H C. Road, P.O. Siliguri, District Darjeeling (JP/2095A, 30-4-62 (b); (A) Mobile oil, gear oil, grea brake oil, lubricating oil, cylinder oil (d); 23-6-65 (

36. Messrs. Kashiram Changia, Malchand Dand Hanumandas Dandia, Mohanlal Changia and Om prakash Changia, carrying on business under the tra name Om Stores, Nehru Road, P.O. Siliguri, distri Darjeeling (a); JP/2219A, 10-5-65 (b); (A) Envelop Detol, Key, Register, Natholine, Butter, Torches (24-6-65 (e).

37. Sarbasri Kishanlal Daga and Kamala Pros Surek, carrying on business under the trade nan Messrs. Alloy Steel Corporation, 24 Netaji Subh Road, Calcutta (a); LR/3581A, 11-6-65 (b); (A) Alle Steel for manufacturing Dies and Tools Bright an M Steel of all sections, Plates, sheets, Shafting Angl Channel, Joist, Nickel Chromium steel, Spring ste High Carbon steel, Iron and Steel Scrap, Stainle steel sheet, Tool Blank, Drill, (D) H. S. and M. S. Ste goods which are declared goods under section 14 of th C. S. T. Act (d); 18-6-65 (e).

38. (S) Sarbasree Taijebhai Mulla Hasanaly, Roshan bhai Salebhai, Shabbirbhai Mulla Hasanaly an Saifuddin Salebhai, carrying on business under th trade name Sebi & Co. (for) Mr. Siafuddin Salebha carrying on business under the trade name Messrs Sebi & Co., 22 Canning Street, Calcutta (a); LR/2967A 6-12-58 (b); 18-6-65 (e).

39. Shri Kalipada Paul, Proprietor, carrying o business under the trade name Messrs. Viskol & Co 3 Commercial Buildings, Calcutta (a); IR/2304A, 12-4-5 (b); (A) Plier (d); 19-6-65 (e).

40. Shri S. K. Mondal, carrying on business unde the trade name Alliance Hardware Trading Company 19 Strand Road, Calcutta (a); LR/2145A, 11-9-51 (b) (A) Electrical Wire, Cables and fittings (d); 19-6-65 (e).

41. Shri N. R. Addy, carrying on business under the trade name N. R. Auddy & Co., 22 Strand Road, Calcutta (a); LR/12A, 23-9-41 (b); (A) Pipes and Pipes fittings, Asbestos and Rubber goods (d); 19-6-65 (e)

42. Messrs. Rajendra Nath Pyne and Birendra Nath Pyne carrying on business under the trade name Auddy Pyne & Co., 4 Commercial Buildings, Calcutta (a); LR/3398A, 12-12-62 (b); Checking House and Weighing (d); 19-6-65 (e).

43. (1) Assam Bengal Saw Mills (P) Ltd., (2) Balabata Timber Works (P) Ltd., (3) Bando Plywood Works (4) Central Trading Co., (P) Ltd., (5) Crosly Towers (P) Ltd., (6) Das & Company, (7) Ganges Plywood Mfg. Co. (P) Ltd., (8) Hindusthan Timber Industries, (9) India Plywood Co. (10) Minerva Plywood Industries, (11) National Timber Industries, (12) National Plywood Industries (13) Plywood Manufacturers Co-operative Society Ltd. (14) Standard Industrial & Commercial Corporation Ltd., (15) S. S. Mukherji, (6) Taj Plywood Products, Partners carrying on business under the trade name Plywood Manufactures Association of West Bengal, 22 Strand Road, Calcutta (a). LR/2431A, 30-7-53 (b): (A) Timber, (2) Tamarind Seed powder, (3) Tapioca flour, (4) Tamarind Kernel powder (d); 19-6-65 (e)

44. Shri Birdhraj Bhandari and Shri Balwantrai Bhandari carrying on business under the trade name Messrs. B. B. and Co. 12B Netaji Subhas Road, Calcutta (a); LR/3691A, 26-5-65 (b): (A) Aluminium conductors (2) Aluminium Sheets (d): 23-6-65 (e)

45. Shri Nirode Kumar Sen, carrying on business under the trade name Sen & Co. 25 Swallow Lane, Calcutta (a); LR/3447A, 21-5-53 (b); (A) Flat and heavy (d), 23-6-65 (e)

46. Shri Bal Krishna Soneo carrying on business under the trade name Bhagawati Trading Co. 8 Lyons Range Calcutta (a); LR/3485A, 30-8-63 (b); (A) (1) Raw materials, (2) Machinery, Consumable stores e.g., and provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Copper contact and carbon brushes (d). 23-6-65 (e)

47. Shri Chhaganlal Saraogi, Proprietor, carrying on business under the trade name Messrs. Chhaganlal Gharami, Balurghat, West Dinajpur (a); ML/100A, 9-53 (b); (A) Old paper, tejpata, ajwan, dalmut, snow and powder (d); 18-6-65 (e).

48. Shri Nalini Kanta Sarkar, Proprietor, carrying on business under the trade name Messrs. N. K. Trading, Balurghat, West Dinajpur (a): ML/674A. 5-4-62 (b); (A) Coal tar, linseed oil, jeera, dhup, jowan, old newspaper (d); 18-6-65 (e).

49. Shri Kanti Bhusan Dutta, Proprietor, carrying on business under the trade name Messrs. Calcutta Cycle House, Balurghat, West Dinajpur (a); ML/686A, 8-8-62 (b); (A) Sewing machine and its accessories (d); 18-6-65 (e).

50. Shri Manindra Mohan Saha, Propietor, carrying on business under the trade name Messrs. Manindra Mohan Shah (A) Hyderpur, P.O. and District Malda. Malda (a); ML/804A. 31-5-65 (b); 23-6-65 (e).

51. (S) Sarbasree Vishram Ladhubhai, Ratilal Ladhubhai, Sm. Prabhabati Devi, Sm. Jyoti Devi, carrying on business under the trade name Ratilal Vishram, Nimtolla Chawk, Midnapore (for) Sarbasree Vishram Ladhubhai and Ratilal Ladhubhai, carrying on business under the trade name Ratilal Vishram, Nimtolla Chawk, Midnapore (a); MN/1628A, 18-9-62 (b); 23-6-65 (e).

52. Shri Kalipada Mahato, carrying on business under the trade name Pulak Radio Stores, Jubilee Market P.O. Jhargram, Midnapore (a); MN/1689A, 26-9-63 (b); (A) Electric fans (d); 22-6-65 (e).

53. Messrs. Jitendra Nath Dutta, Gopal Chandra Dutta and Rabindra Nath Dutta, carrying on business under the trade name J. N. Dutta & Sons 212A and B, Mahatma Gandhi Road, Calcutta (a); MR/208A, 26-9-41 (b); (A) Blades for safety razor, coffee, starch products, tinopal, sports goods, rose water and nirjas and kewra water, jam, jelly, sauce vinegar (d); 26-6-65 (e).

54. Shri Indu Kumar Doshi, carrying on business under the trade name Indo Traders, 62/1A Netaji Subhas Road Calcutta (A) 40 Strand Road, Calcutta (a); (S) MR/235B (for) MR/2783A (b); 25-6-65 (e).

55. Messrs. Shabirbhoy Abdullabhoy Saherwalla, Shabirbhoy Akbarally Barodewalla, Akbarbhoy Fidda Hussain Soniwalla, Abbasbhoy Fida Hussain Bhalganiwalla, carrying on business under the trade name Overseas Hardware Mart (S) 62/1A Netaji Subhas Road, Calcutta (for) 22 Canning Street Calcutta (a); (S) MR/2799A. (for) LR/3508A (b); 1-7-65 (e).

56. (S) Shri Utpal Basu, carrying on business under the trade name Basu Brothers and Co., (for) Messrs. Utpal Basu, Satadal Kumar Bose and Amal Kumar Bose, carrying on business under the trade name Basu Brothers and Co., P-6 Narendranagar, Belgharia, 24-Parganas (a); PG/2851A. 29-4-63 (b); 22-6-65 (e).

57. Messrs. Power Equipments (P) Ltd., Sodepur, Ghola, P.O. Sodepur, 24-Parganas (a); PG/2173A, 18-5-59 (b); (A) Aluminium rod (d); 22-6-65 (e)

58. Messrs. Suresh Kumar Mohta, Chouthi Devi Mohta, Krishna Devi Mohta and Sushila Devi Mohta, carrying on business under the trade name Unique Plastic Industries, (S) 6 Canal Road, New Alipore, Calcutta-53 (for) 4 Canal Road, Calcutta-53 (a); PG/2389A, 22-8-60 (b); 23-6-65 (e).

59. Shri Biswanath Ghose, Proprietor, carrying on business under the trade name Messrs. Ghose Brothers, 14/2 Old Chinabazar Street, Calcutta (a); RB/1491B, 31-8-64 (b). (A) Lens brush, distance meter, fitter, close-up lens and camera (d); 25-6-65 (e).

60. Shri Trilok Kumar Lakhotia carrying on business under the trade name Messrs. New Bharat Trading Co,. 81 Brabourne Road, Calcutta (a); BR/91B. 15-9-58(b); (A) Tractor parts and accessories (d): 26-6-65 (e).

61. (S) Chandrakant Manilal Gandhi, carrying on business under the trade name C. M. Corporation (for) Messrs. C. M. Gandhi and M. A. Gandhi, carrying on business under the tade name C. M. Corporation, 10 Bentinck Street, Calcutta (a); RB/523A, 6-12-51 (b); 26-6-65 (e).

62. Messrs. S. E. A. Corporation (India) Pvt. Ltd., P-22 Swallow Lane, Calcutta (a); RB/752A, 7-11-49 (b); (A) Barbed wire, wire nails (d); 29 6;65 (e).

63. (S) Messrs. Jagadish Prosad Beria, Madanlal Beria, Satya Narain Beria, Mahesh Kumar Beria, Suresh Kumar Beria, Pradeep Agarwalla, Dinesh Kumar Agarwalla, Pawan Kumar Agarwalla, Laxmi Prasad Beria and Radheshyam Agarwalla, carrying on business under the trade name Assam Frontier Veneer and Saw Mills (for) Messrs. Kesharam Agarwala, Luxmi Prasad Beria, Radheshyam Agarwala and Hanuman Bux Beria, carrying on business under the trade name Assam Frontier Veneer and Saw Mills, 187 Maharshi Debendra Road, Calcutta (a); SH/2429A, 8-5-56 (b); 20-6-65 (e).

64. (S) Giridhari Lal Mundra, carrying on business under the trade name Indira Plastic (for) Messrs. Mohanlal Jeval Mohta and Navamtlal Nathalal Shah, carrying on business under the trade name Indira Plastic, 28/2 Tagore Castle Street, Calcutta (a); SH/3073A, 28 4-64 (b); 25-6-65 (e).

65. (S) Shri Surendra Nath Saha, carrying on business under the trade name Shri Krishna Hosiery Factory, (for) Shri Krishna Hosiery Factory, 3 Biprodas Dey Lane, Calcutta-5 (a); SH/1646A, 2-2-50 (b); 25-6-65 (e).

66. (S) Messrs. Ramawater Bagaria, Hari Kishen Bagaria, carrying on business under the trade name Bhagatram Ramawater (for) Messrs. Bhagatram Ramawater, 1 Nather Bagan Street, Calcutta-5 (a); SH/1170A 19-9-47 (b); 25-6-65 (e).

67. (S) Shri Narayan Chandra Sadhu and Kamal Kanta Sadhukhan, carrying on business under the trade name R. K. Sadhukahan & Co., (for) Shri Narayan Chandra Sadhu, carrying on business under the trade name R. K. Sadhukhan & Co., 67/24 Strand Road, Calcutta (a); SH/3428A, 20-12-63 (b); 26-6-65 (e).

68. Messrs. Baburam Gupta and Ratanlal Golas, carrying on business under the trade name Sree Sarda Vanaspati Stores, 56A Kali Krishna Tagore Street, Calcutta (a); SH/3612A, 29 3-65 (b); (A) Castor oil and Linseed oil (d); 28-6-65 (e).

69. Sarbasree Kshitish Chandra Paul, Lakshman Chandra Paul, Sita Rani Paul, Binapani Paul, Samar Kumar Paul, carrying on business under the trade name Messrs. Pioneer Stores, 74/1 Mahatma Gandhi Road, Calcutta (a); SL/3793A, 27-12-61 (b); (A) Printing ink (d); 18-6 65 (e).

70. Shri Digendra Mohan Paul, Proprietor, carrying on business under the trade name Abner Tools and Equipments, (S) 4 Chandney Chawk Street, 2nd floor Calcutta-13 (for) 40-B Princep Street, Calcutta (a); SL/4224A, 29-8-64 (b); 18-6-65 (e).

71. Sarbasree K. Roy, T. Roy, U. Roy, carrying on business under the trade name Messrs. Matri Mangal Oil Mills, 70 Baithakkana Road, Calcutta (a); SL/2543A, 2-3-57 (b) (A) Ground nut oil, Till oil and Linseed oil (d); 23-6 65 (e).

72. (S) Messrs. Sarat Chandra Sircar, Gita Rani Karmarkar and Lakshmi Narayan Sircar, carrying on business under the trade name Messrs. S C. Sircar & Co., (for) Messrs. Sarat Chandra Sirkar, Bhujanga Bhusan Karmakar, Anil Kumar Karmakar, Nanigopal Aditya, Gour Chandra Chowdhury and Chapala Ranjan Sarkar carrying on business under the trade name S. C. Sarkar & Co., 125-B Bepin Behary Ganguly Street Calcutta, (D) Calcutta-1 (a); (S) SL/4415 (for) SL/202B (b); 21-6-65 (e).

73. Messrs. Sailendra Nath Chatterjee, Hirendra Nath Chatterjee and Manindra Nath Chatterjee, carrying on business under the trade name Sailalal Manik & Bros., 69 Bepin Behari Ganguly Street Calcutta (A) 131/1A Bidhan Sarani, Calcutta (a); SL/347B (for) SL/1426A(6); (S) Cloth coirs, mosquito nettings, cotton and (1) any other raw materials, (2) Plant, machinery spare parts, accessories and consumable stores certified by the purchasing dealer to be required for use in any process in the manufacture of bedding requisites (for) (1) Raw materials, (2) Plants machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below, Bedding requisites (e); 21-6-65 (e).

74. Shri Asim Kumar Sen and Anima Sen, carrying on business under the trade name Messrs. Weldo Machinery, 3 Srimanto Dey Lane, Calcutta (a); SL/4133A, 20-3-64 (b) ; (A) Spray painting, arcts, spray guns, Power press, Bearings Engravers, Back plates Pliers, Vices, Crow-bars, Wrench and Spanners, Screw-Drivers, Hammers, Chisels, Metal Tubes, sewing machines and blades, Greace guns, Oil can, Allen key files, Rotters, nuts and Bolts, Welding machine Portable Electric tools and accessories, Reamer storage tanks cleaning equipments and materials (d); 23-6-65 (e).

75. (S) Messrs. Harasundari Pal and Mahabir Chakravarti carrying on business under the trade name Raj Factory (for) Smt. Harasundari Pal, carrying on business under the trade name Messrs. Raj Factory 172 Bepin Behari Ganguly Street, Calcutta (a); SL/684 27-9-41 (b); 23-6-65 (e).

76. Shri Debnath Paul, proprietor, carrying on business under the trade name Messrs. B. K. Paul and Sons, (for) Messrs. B. K. Paul & Sons, Flower Ranch 19 New Market, Calcutta (a); TL/2186A, 18-3-49 (b) 25-6-65 (e).

77. Messrs. Steam and Mining Equipment (India) Private Ltd., 207B Park Street Calcutta (a); TL/2389A 16-10-41 (b); (A) Roll Mill after the words— goods named below (e); 26-6-65 (e).

78. (S) Sarbasree Krishnadhone Patra, Anil Kumar Patra and Harendra nath Patra, partners, carrying on business under the trade name Patra & Co., (for) Shri Krishnadhone Patra, Proprietor, carrying on business under the trade name Messrs. Patra & Co., 7 Indi Mirror Street, Calcutta (a); TL/2553A, 11-4-62 (25-6-65 (e).

Explanatory notes—Regarding the amendments the following code letters have been used to indicate the manner in which the particulars of a registrati have been amended :

(A) means "Add"; (D) means "Delete"; (S) mea "Substitute".

S. K. BOSE, Commissioner

No. 214 C.T.—8th July 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :—

Notes.- (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1 Messrs. Jatindra Nath Addya, 297 Kalighat Road, Calcutta (a); AL/177A, 18-6-49 (b); Gold, silver, gold and silver ornaments and bullion (d); 1-7-65 (e).

2 Shri Vasarji Girdharden Sanpal (proprietor) carrying on business under the trade name, Messsrs. Jaliyan Motor Stores, 15/1 Elgin Road, Calcutta (a); BH/3121A, 15-12-59 (b); Motor parts and accessories, bolts, nuts, luricating oil, greases, batteries, tyre (d) 19-6-1965 (e).

3 Messrs. Bengal Radio Service Ltd., 124/2/D Russe Road, Calcutta (a); BH/1581A, 22-6-49 (b); Radio parts, gramophones, electrical goods, records, microphone equipments (d); 22-6-1965 (e).

4 Messrs. Bankim Chandra Mitra and Nanda Dulal Mitra, carrying on business under the trade name, Messrs. B. C. Mitra, Rajabhatkhawa, district Jalpaiguri (a); JB/717A, 19-9-57 (b); Timber and sawn timber (d); (1) Raw materials. (2) Consumable stores, viz., Timber, sawing tools and implement: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below : Sawn timber (c); 28-6-65 (e).

5. Sarbasree Narendra Chandra Chakravorty and Nalini Ranjan Singha (partners), carrying on business under the trade name Messrs. N. Chakravorty, P.O. Lataguri, district Jalpaiguri (a); JP/2120A, 10-11-62 (b); Motor, accessories, tyres and tubes (d); 19-6-65 (e).

6. Shri Bibhuti Bhusan Mitra, carrying on business under the trade name, Messrs. Bibhuti Bhusan Mitra, P.O. Dhupguri, district Jalpaiguri (a); JP/121A, 26-9-41 (b); (1) Raw materials—Sugar, milk, gur, flour, ghee m. oil. : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sweetmeats (c); Stationery, tobacco for hookah, rice, foodstuff, spirit, cycle parts, country (spirit) liquor, ganja and opium, pices, ghee, biri, soap, betelnut, cigarette (d); 22-6-65 (e).

7. Shri Biswanath Prasad, carrying on business under the trade name, Messrs Naxalbari Timber Supply Co., P.O. Naxalbari, district Darjeeling (a); JP/1839A, 8-3-58 (b); (1) Raw materials, (3) Consumable stores, viz., timber, tools and implements : Provided that all goods for wheih exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) timber (c); Timber and logs (d); 24-6-65 (e).

8. Messrs. Akshoy Guinea Bhavan, Sonapatty, Goaribazar, Krishnagar, Nadia (a); KR/1611A, 23-6-54 (b); (1) Raw materials. (2) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments and utensil (c); Gold and silver (d); 19-6-65 (e).

9. Messrs. G. D. Loyalka and Co., 9 Royal Exchange Place, Calcutta (a); LR/931A, 31-10-42 (b)- Jute, hessian, gunny and bags, yarn, all kinds of piece goods (d); 23-6-65 (e).

10. Sree Suwalal Agarwalla (proprietor), carrying on business under the trade name, Messrs. Suwalal Agarwalla, Islampur, West Dinajpur (a); ML/536A 31-1-58 (b); Sugarcandy, biri, groundnut oil cocoanut oil, linseed oil, barley, soda, empty bags, butli, coir, empty tins, hair oil, tea, old newspaper, cutlery, dhuna, zarda, jeera, mantel, paper, chillies (d); 23-6-65 (e).

11. Sree Surajmal Agarwalla and Hariram Agarwalla (partners), carrying on business under the trade name Messrs. Hariram Agarwalla, Islampur, West Dinajpur (a); ML/530A, 28-1-58 (b); Sugarcandy, biri, groundnut, groundnut oil, linseed oil, cocoanut oil, barley, soda, coir, empty tins, empty bags, sutli, hai, oil, tea, old newspaper, battery, dhuna, zarda, jeera, paper, chillies, mantel (d); 23-6-65 (e).

12. Shri Bholanath Biswas carrying on business under the trade name, Biswas Dasakarma Bhandar, Arabinda Road, Naihaty, 24-Parganas (a); PG/427A, 8-8-44 (b); Stationery (d); 18-6-65 (e).

13. Messrs. Titagarh Jute Factory Co., Ltd., No. 1 Mill, Titagarh, 24-Parganas (a); PG/2699A, 29-6-62 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweets and (ii) Nontas (c); 18-6-65 (e).

14. Messrs. Gobind Sharan Rawal, Om Prakash Agarwalla and L. Banwarilal, carrying on business under the trade name Mahaluxmi Engineering Works, 162/6 Prince Anwar Sha Road, Tollygurge, 24-Parganas (a); PG/2595A, 8-9-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Fixing studs, (ii) nuts, (iii) Screws, (iv) Screw drivers, (v) Rivets used in electric fans, (vi) aluminium sheds and reflectors (c); Brass parts (d); 18-6-65 (e).

15. Shri Kartick Ch. Dutta, carrying on business under the trade name, S. C. Dutta (Jewellers and Bankers), Nangi Station Road, P.O. Batanagore, Village Nangi, 24-Parganas (a); PG/1948A, 24-4-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Gold and silver ornaments (c); 18-6-65 (e).

16. Messrs. Noor Mahammed & Umer, 20 Russa Road South, Tollygunge, 24-Parganas (a); PG/1597A, 18-5-53 (b); Crystaline gypsum, paints, linseed oil, varnish, sand paper, wood, turpentine (d); 18-6-65 (e).

17. Shri Manindra Nath Dutta and Shri Haripada Dutta, carrying on business under the trade name Sun Beam Soap Works, 23 Raja S. C. Mullick Road, Calcutta-32 (a); PG/2324A, 20-4-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Washing Soap (c); 18-6-65 (e).

18. Messrs. Rekhabchand Jauhary and Magan Bhai Patil, carrying on business under the trade name United Chemical and Hardware Agency, 27/29 Brabourne Road, Calcutta (a); RB/647A, 12-11-54 (b); Hardware, chemicals, motor parts and machine parts, oils, empty drums electrical goods, laboratory apparatus and jute products, metal, bitumen and bitumen products, paints and dyes, galvanised and corrugated sheets, timber and patent medicine (d); 26-6-65 (e).

19. Shri Binode Gopal Basak (proprietor), carrying on business under the trade name, Messrs. G. Basak & Co., P-36 Radhabazar Street, Calcutta (a); RB 118A, 28-8-56 (b); Watches, clocks and their parts (d); 29-6-65 (e).

20. Narayani Engineering Industrial Co-operative Society Ltd., 3/1 Mohon Bagan Lane, Calcutta-4 (a), SH/3408A, 16-10-63 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g., Acid, costic, lubricating oil Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Steel folding furniture and materials, pipes (c); 26-6-65 (e).

21. Shri Kamal Singh Dugar, Proprietor, carrying on business under the trade name Messrs. The Electric House 303 Dharamtolla Street, Calcutta (a); TL 2765A, 26-9-58 (b); Electrical goods, iron and steel (drums and tin containers) (d); 28-6-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A— Other raw materials,

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 215 C.T.—8th July 1965.—In pursuance of t provisions of section 9 of the Bengal Finance (Sal Tax), Act, 1941 (Bengal Act VI of 1941), read wi rule 11 of the Central Sales Tax (West Bengal) Rul 1958, the following names and addresses of new registered dealers together with a description of t goods covered by their registration certificates iss the Central Sales Tax Act, 1956, are published f general information

Notes.—(a) Serial number, name, address, chief pla of business and number of branches.
(b) Number and date of the registration certificat
(c) Goods for resale.
(d) Goods for use in manufacture or processing goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation or distributing of Electricity or any other form of powe
(g) Goods for use in the packing of goods f sale/resale.

1 Sarbashri K. R. Purushothaman and C Viswanath, partners, carrying on business under t trade name Messrs. Peevee and Company, 2-B Kiriti Lane, Calcutta-26 (a); 408A(AL)(C), 29-6-65 (b), Lab ratory equipments and fittings and water metres (c)

2 Messrs. Bhagwandas, Dholandas and Mohanl carrying on business under the trade name Jai Stores Traders, South Dhadka, P.O. Asansol Dist Burdwan (a); 821A(AS) Central, 16-6-65 (b), Sto chips (c); Stone crushers and its parts and accesso for use in the manufacture of stone chips and ballast (c

3 Shri Chittaranjan Mukherjee, carrying on bus under the trade name Chowkidanga Colliery (Qr No. 1 & 2), P.O. Toposi, Distt. Burdwan (a); S 2 (A Central, 17-6-65 (b); Plant, machinery, spare parts an accessories for use in the raising of coal (c)

4 Sarbasree Gopal Daga, Brij Gopal Daga and Ram Gopal Daga, partners, carrying on busine under the trade name Bayree Industries, 168B Jamun Lal Bazaz Street, Calcutta (a); 1466A (AT), Central 1-7-65 (b); Plant,Machinery, spare parts and accessories viz. Milling machine and accesories for manufacture of (i) Shackle and Shackle pins and spigot for 2" Mort Bombs (ii) Bolts and screws (d)

5 Sm Binajani Chanda, carrying on business und the trade name Messrs. Bengal Card Board Core and Containers, 8/60 Fern Road, Calcutta-19 (a 954A(BH) (Central), 18-6-65 (b).

6. Messrs Pursottamdas Kalamal, Thakurdas Panjabi, Asamdas Purshottamdas Panjabi, Rati Chand Pursottamdas, Tikamdas M. Panjabi and Ra P. Panjabi, carrying on business under the trade nam "Asha Bros", 113/1 Rash Behari Avenue, Calcutta (a); 955A (BH) (Central), 19-6-65 (b); Sarees, suiting shirtings, readymade garments and hosiery goods (

7. Shri Shankar Lal Memane, carrying on busine under the trade name Messrs. Kamal Industrial Corpor tion, P-69 Dr. Sundari Mohan Avenue, Calcutta (a); 956A(BH) (Central), 23-6-65 (b).

8. Messrs. Ramdhari Agarwala and Niranjan Agarwala, partners, carrying on business under th

trade name Bengal Hardware and Tea Garden Stores, Judge Bazar, Darjeeling (a); 403A(DJ) (Central); 23-6-65 (b); Brushes, Padlocks and locks, brass fittings, door spring, padbolts, curtain pipe (curtain rail), Almirah line, belt fasten, chair, washers, screws, tower bolts, handles, hinges, safety hasps and staples, rings, cexon, grass, carpenter tools, garden tools, machinery tools, electric wire, sanitary fittings, bathroom fittings, cotton canvas, tape, hooks, paints, varnishes, turpentine, glue (sacos), plastic pipe, porcelain shades and globe, loctrical goods, cotton string cotton newar, french polish (c).

9. Shri Fazlehead Agarwala, Karta, (HUF), carrying on business under the trade name Gangaram Satchaad, R. C. Mintri Road, Kalimpong (a); 404A DJ) (C), 29-6-65 (b); Cotton bags, cloth bags, chaeder and sarees, woollen sweater and woollen mufflar and knitting wool (c); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Ready made garments (d).

10. Messrs. Sitaram Kanodia, Viswanath Kanodia Bhagwati Prosad Kanodia and Sambhu Charan Kanodia, carrying on business under the trade name Indo Steel Engineering Corporation, 20 Maharshi Debendra Road Calcutta (a); 1208A (JK) (Central), 1-7-65 (b).

11. Messrs. Prakash Chandra Saha, Ramesh Chandra Saha Rai Mohan Saha, carrying on business under the trade name Abhoy and Co., Nayabazar, P.O. Siliguri, District Darjeeling (a); 603A(JP) Central, 18-6-65 (b); Sugar salt, pulses and gram (c).

12. Messrs. Ramjilal Agarwala, Kedarmall Agarwalla and Satya Narayan Agarwalla, carrying on business under the trade name Ramjilal Kedarmal, Vill, and P.O. Malbazar, District Jalpaiguri, Darjeeling (1), Jalpaiguri (1) (a); 53B (JP) Central, 23-6-65 (b); Mustard oil, pulses sugar, gur, rice, wheat and flour. (c).

13. Sarbasree Mahesh Chandra Saha, Umakanta Saha, Gobinda Chandra Saha and Rabindra Nath Saha, Partners, carrying on business under the trade name Messrs. Mahesh Chandra Saha, Bandar, Raiganj, West Dinajpur (a); 282A (ML) (Central), 18-6-65 (b); Stone materials (c).

14. Shri Sudhir Chandra Metia carrying on business under the trade name National Timber House, Sankararah P.O. Tamluk, District Midnapore (a); 527A (MN), (Central), 28-5-65 (b); Logs and pieces of wood for use in manufacture of sized wood (d).

15. Shri Ganapati Basu carrying on business under the trade name Midnapore Agri-Engineering Works, Sadarghat, P.O. and District Midnapore (a); 528A (MN), Central, 31-5-65 (b); Cement for use in manufacture of cement pipes and rings (d).

16 Shri Hara Prasad Chowrasia carrying on business under the trade name S. B. Hara Prasad Chowrasia, Sankararah, P.O. Tamluk, District Midnapore (a); 529A (MN) Central, 23-6-65 (b).

17. Shri Harilal Mehta, Proprietor, carrying business under the trade name Messrs. H. Mehta & Sons, 111 Netaji Subhas Road Calcutta (a); 1065A (MR) (C), 29-6-65 (b).

18. Messrs. Madhusudan Ghosh and Swapan Krishna Ghosh, carrying on business under the trade name J. K. Enterprise, 1 Ratan Babu Road, Calcutta-2 (a); 1251A SH) (Central), 26-6-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of bolts, nuts, screws (d).

19. Shri Amal Mukherjee carrying on business under the trade name United Wood Works, 64 Maharshi Debendra Road, Calcutta (a); 1252A (SH) (Central), 28-6-65 (b), Timber (c). Raw materials, plant, machinery, spare parts, accessories for use in the manufacture of doors, windows, furniture (d).

20. Shri Krishna Kumar Saboo carrying on business under the trade name Modern Textiles, 174C Khagen Chatterjee Road, Calcutta-2 (a); 1253A (SH) (Central), 28-6-65 (b), Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of hosiery goods (d).

21. Shri Dilip Kumar Mazumdar carrying on bsuiness under the trade name D. K. Mazumdar & Co., 128/55A Bidhan Sarani, Calcutta-4. (a); 1254A (SH), (Central), 1-7-65 (b).

22. Sarbasree Banwarilal Lodha, Anil Kumar Gauerwala, carrying on business under the trade name Messrs. Elite Trading Corporation, P-39 Mission Row Extension, Calcutta (a) 1769A/SL(C),18-6-65 (b); Electric starter, volt and meter and ammeter (c).

23. Shri Ashutosh Bhattacharjee carrying on business under the trade name Messrs. Jyoti Radio Service, 156 B B Ganguly Street, Calcutta (a), 1770A(SL) (C), 18-6-65 (b) Speakers transformers and condensors. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below; Radio (d).

24. Sarbasree Shivlal Sood, Devdut Sood, Narindar Prakash Mehta, carrying on business under the trade name Messrs. Everest Trading Corporation, 4, 1 Madan Street Calcutta (a), 1771A (SL) (C), 18-6-65 (b).

25. Sarbasree Sambit Kumar Roy, Ashoka Khanna, carrying on business under the trade name Messrs. Royco Engineering Works, 40 B Princep Street, Calcutta (a); 1772A (SL) (C), 29-6-65 (b)

26. Messrs. Middle East Construction and Equipment (P) Ltd., 4 Chandney Chawk Street, Calcutta-13 (a); 1773A (SL) (Central), 21-6-65 (b).

26a. Shri Abdin Delamatali Kamati carrying on business under the trade name Messrs. Metro Engineering Works, P-117, Princep Street, Calcutta (a); 1774A (SL), (C), 21-6-65 (b).

27. Sarbasree Satya Ranjan Sen Khagendra Nath Dutt, carrying on business under the trade name Messrs. K. N. Dutta and Co., 16A Santosh Mitra Square, Calcutta, 88 Serpentine Lane, Calcutta (a); 158B (SL) (Central), 21-6-65 (b).

28. Shri Nabo Kumar Banerjee carrying on bsuiness under the trade name Messrs. Radio Line Service, 8 Chandney Chawk Street, Calcutta (a); 1775A (SL) (C), 23-6-65 (b).

29. Shri Amritlal Devkaran Manna carrying on business under the trade name Messrs. Auto Products, 69 Metcalfe Street, Calcutta (a); 1776A (SL) (C), 21-6-65 (b).

S. K. BOSE,
Commissioner.

No. 216C.T.—8th July 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information—

Notes. —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Shri Kailash Chand Jain (Sarawgi), Proprietor, carrying on business under the trade name Messrs. Fashion House for shri Dhanmalal Sarawgi, Proprietor, carrying on business under the trade name Messrs. Sree Meghabir Cloth Stores, Sankarjahari Market, P. O. Chittaranjan, District Burdwan (a); 271A(AS) Central, 30-8-57 (b); 17-6-65 (h).

2. (S) Shri Ram Chandra Dokania and Shri Ram Bilas Dokania, carrying on business under the trade name Shiv Sankar Ashoke Kumar (for) Shri Ram Bilas Dokania carrying on business under the trade name Shiv Sankar Ashoke Kumar, Station Road, P. O. Barakar, District Burdwan (a); 711A(AS) Central, 27-6-63 (); 17-6-65 (h).

3. Shri Madanlal Khandelwal carrying on business under the trade name Swastika Supply Company, (S) 5 Amratalla Street, Calcutta (for) 13 Portuguese Church Street, Calcutta (a); (S) 1464A(AT) Central, (for) 485A(CR) Central (b); 26-6-65 (h).

4. Messrs. Ishanmall Surana, Manmall Surana, Hanumanmall Surana, Sampatmall Surana, Chandmal Surana carrying on business under the trade name Margalchand Thanmall Surana, (S) 152B Mahatma Gandhi Road, Calcutta (for) 208 Mahatma Gandhi Road, Calcutta (a); (S) 1465A(AT) Central, (for) 37 (MR) Central (b); 26-6-65 (h).

5. (S) The India Tube Co. Limited (for) India Tube Co. (1953) Limited, 41 Chowringhee Road, Calcutta (a); 12A(BH) (Central), 28-5-57 (b); 21-6-((h).

6. Sarbashri Ranjit Kumar Ganguly and Ranendra Mohan Guha, carrying on business under the trade name Messrs. Engineers Guild, 52A Satish Mukherjee Road, Calcutta (a); 936A(BH) (Central), 7-5-65 (b) (A) Synthetic resin (c); 24-6-65 (h).

7. Sree Matrumal Marwari, Proprietor, carrying on business under the trade name Messrs. Maturmal Marwari, 115 Radhbehari Ghosh Road, Burdwan (a) (A) Additional place of business at Asansol, (Ghantigali Asansol. (D) Barakar, Burdwan , 5B(BN) Central 5-7-57 (b); 25-6-65 (h).

8. Messrs. Kundanmal Patni and Prakash Chand Patni, carrying on business under the trade name Messrs. Dulichand Kundanmal, Dinhata, Cooch Behar (a); 38A(CB) Central, 21-6-57 (b), (A) Kerosine oil (c) 29-6-65 (h).

9. Messrs Jugal Kishore Agarwala, Ram Kumar Agarwala and Santlal Agarwala, Partners, carrying on business under the trade name Shree Tibet Store, Kalimpong (a); 327A(DJ) Central, 17-9-58 (b); (Tinned meat, dry fruit (c); 29-6-65 (h).

10. (S) Kedar Nath Modi, Proprietor carrying on business under the trade of Asbestos Insulation and Packing Manufacturing Co. for Messrs. Kedar Nath Modi, Barsidhar Sharma, Partners, carrying on business under the trade name Asbestos Insulation and Packing Manufacturing Co., 149 Cotton Street, Calcutta (a); 970A(JK) (Central), 21-5-62 (b); 25-6-65 (h)

11. Messrs Monoharlal Agarwala, Proldhudayal Agarwala, Rajkumar Agarwala and Monoharlal Agarwala, father and natural guardian for and on behalf of the persons Ganesh Kumar Agarwala (Minor) and Sajjan Kumar Agarwala (Minor), carrying on business under the trade name Joypur Marble Emporium 380 Upper Chitpur Road, Calcutta (A) 378 Upper Chitpur Road, Calcutta (1), 11 Sikdarpara Street, Calcutta (1) (a); (S) 115B(JK) (Central) (for) 380 (JK) (Central) (b); 1-7-65 (h).

12. Shri Gajanand Minda, Karta, H. U. F., carrying on business under the trade name Messrs. Goyal Brothers, Hill Cart Road, P. O. Siliguri, District Darjeeling (a); 480A(JP) Central, 16-9-61 (b); (S Porcelain wares, stone wares, pipes and fittings c pipes and fittings, g. i. pipes and fittings, g. i. an c. i. cover, cistern, brass fittings, aluminium jar, an basins, flush pipe, lead pipes, hand pumps, filter gu metal valve, parts of the pump, chromium polis fittings, pipe die, tank cover, pipe clamp and lead (c); 18-6-65 (h).

13. **Messrs. Mahadeo Prosad Agarwalla, Ramnivas** Agarwalla and **Satya Narayan Agarwalla** carrying on usiness under the trade name Sinhal Brothers, P. O iliguri. **District Darjeeling (a); 316A(JP) Central.** 6-9-57 (b); **(A) Sharp Transistorised inter communica**ion set (c); **21-6-65** (h).

14. Messrs. **Sourendralal Ganguly**, Sneha Ganguly nd **Niharkana Ganguly, carrying** on business under he trade name **Ganguly Brothers**, Merchant Road, . O and District **Jalpaiguri (a); 582A(JP) Central.** -2-65 (b); (A) Pen (c); **22-6-65** (h).

15. **Sarbasree Omprakash Agarwalla** and Kulchatra rosad Agarwalla, Partners carrying on business under he trade name Messrs. Standard Motor Co., H. C. oad. P. O. Siliguri, District Darjeeling (a); 504 A(JP) ntral, 15-6-62 (b); (A) Lubricating oil, cylinder oil, oobil oil, brake oil, grease and gear oil (c); 23-6-65 h).

16 Messrs. **Kashiram** Changia, Mamonchand Dandia, Hanumandas Dandia, Mohanlal Changia and Omprakash Changia, carrying on business under the rade name **Om Stores**, Nehru Road, P. O. Siliguri District **Darjeeling (a); 595A(JP) Central, 10-5-65** b), (A) Playing cards, dhoopbati, snow (c); 24-6-65 a)

17 Shri Kalipada Paul, Proprietor, carrying on usiness under the trade name Messrs. Viskol and ompany, 3 Commercial Buildings, Calcutta (a); 665A LR) Central, 1-7-57 (b); Add Small Tools (c); 19-6-65 a)

18 The Doolahat Tea Co. Ltd., 21 Netaji Subhas oad, Calcutta (a); 772A(LR) Central, 5-12-57 (b); elete after the words in the actual process of manuacture of goods named below: Tea seeds (d); For se in the packing of goods for sale. Add: (i) Tea ests and fittings, (ii) Paper linings and aluminium nings, (iii) Gunny bags (g); 19-6-65 (h)

19 The Jhanzie Tea Association Ltd., 21 Netaji ubhas Road, Calcutta (a); 766A(LR) Central, 5-12-57): Delete: after the words in the actual process of anufacture of goods named below: Tea seeds (d); or use in packing of goods for sale. Add: (i) Tea ests and fittings, (ii) Paper linings and aluminium nings (iii) Gunny bags (g); 19-6-65 (h).

20. Melong Tea Estate Ltd., 21 Netaji Subhas Road, lcutta (a); 850A(LR) Central, 10-4-58 (b); Delete: ter the words in the actual process of manufacture of ods named below : Tea seeds (d); For use in packing goods for sale. Add: (i) Tea chests and fittings) Paper linings and aluminium linings, (iii) Gunny gs (g); 19-6-65 (h).

21 The British India Tea Co. Ltd., 21 Netaji ubhas Road, Calcutta (a); 769A(LR) Central, 5-12-57): Delete: after the words in the actual process of anufacture of goods named below: Tea chests (d); or use in the packing of goods for sale. Add: (i) a chests and fittings, (ii) Paper linings and aluminium ings, (iii) Gunny bags (g); 19-6-65 (h).

22. The Dejoo Tea Co. Ltd., 21 Netaji Subhas Road, lcutta (a); 765A(LR) Central, 5-12-57 (b); Delete: ter the words in the actual process of manufacture of goods named below: Tea seeds (d); For use in the packing of goods for sale. Add: (i) Tea chests and fittings (ii) Paper linings and aluminium linings, (iii) Gunny bags (g): 19-6-65 (h).

23. The Sephinjuri Bheel Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 771A(IR) Central, 5-12-57 (b); Delete : after the words in the actual process of manufacture of goods named below: Tea seeds (d); For use in the packing of goods for sale. Add: (i) Tea chests and fittings, (ii) Paper linings and aluminium linings, (iii) Gunny bags (g); 19-6-65 (h).

24. The Makum (Assam) Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a), 768A(LR) Central, 5-12-57 (b); Delete: after the words in the actual process of manufacture of goods named below: Tea seeds (d); For use in the packing of goods for sale. Add. (i) Tea chests and fittings, (ii) Paper linings and aluminium linings, (iii) Gunny bags (g); 19-6-65 (h).

25. (S) Sarbasree Taiyabbhai Mulla Hasanally, Roshanbhai Salebhai, Shabirbhai Mulla Hasanally Saifuddin Salehbhai, carrying on business under the trade name Messrs. Sebi & Co. (for) Mr. Saifuddin Salehbhai carrying on business under the trade name Messrs. Sebi & Co. 22 Canning Street, Calcutta (a); 971A(LR) Central, 29-12-58 (b); 19-6-65 (h).

26. Messrs. Gobind Ram Agarwal and Shree Niwas Agarwal, carrying on business under the trade name Reliable Industrial Stores, 59 Netaji Subhas Road, Calcutta (a); 1607A(LR) Central, 24-11-64 (b); Add: Steam jointing sheet, asbestos tape packing, asbestos cloth, asbestos graphite packing, hemp packing, asbestos mill board valves, asbestos round packing, jute graphite packing (c); 23-6-65 (h).

27. (S) Sarbasree Vishram Ladhubhai, Ratilal Ladhubhai, Sm. Pravabati Devi, Sm. Jyoti Devi, carrying on business under the trade name Ratilal Vishram, Nimtolla Chawk, Midnapore (for) Sarbasree Vishram Ladhubhai and Ratilal Ladhubhai carrying on business under the trade name Ratilal Vishram, Nimtolla Chawk, Midnapore (a); 272A(MN) Central, 18-9-62 (b); 22-6-65 (h).

28. Shri Indu Kumar Doshi carrying on business under the trade name Messrs. Indo Traders, 62/1A Netaji Subhas Road, Calcutta (Addl.) 40 Strand Road, Calcutta (a); (S) 82B (MR) (C) (for) 1055A(MR) (C) (b); (A) Pipe and pipe fittings (c); 26-6-65 (h).

29. Messrs Shabbirbhoy Abdullabhoy Sabuwalla Shabbirbhoy Akbarally Baredewalla, Akbarbhoy Fidahussain Soniwalla, Abbasbhoy Fida Hussain Bhalgunwalla carrying on business under the trade name Overseas Hardware Mart, (S) 62/1A Netaji Subhas Road (for) 22 Canning Street, Calcutta (a); (S) 1066A(MR) (C) (for) 1446A(LR) (C) (b); 1-7-65 (h).

30. Messrs. Bimal Kumar Agarwalla and Ginia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation, 178 Mahatma Gandhi Road, Calcutta (a); 1034A(MR) (C), 30-9-64 (b); (A) Timber (c); (A) Raw materials; (2) Plant, machinery, spare parts and accessories.

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (i) Timber (d); 29-6-65 (h).

31. Messrs. Suresh Kumar Mohta, Chouthi Devi Mohta, Krishna Devi Mohta and Sushila Devi Mohta carrying on business under the trade name Unique Plastic Industries, (S) 6 Canal Road, New Alipore, Calcutta-53 (for) 4 Canal Road, Tollygunj, Calcutta-33 (a); 633A(PG) (Central), 20-6-62 (b); 23-6-65 (h).

32. (S) Shri Chandrakant Manilal Gandhi carrying on business under the trade name Messrs. C. M. Corporation (for) Messrs M. A. Gandhi and C. M. Gandhi carrying on business under the trade name C. M. Corporation, 10 Bentinck Street, Calcutta (a); 213A(RB) (C), 1-7-57 (b); 26-6-65 (h).

33. Messrs. S. E. A. Corporation (India) Private Ltd., P/22 Swallow Lane, Calcutta (a); 509A(RB)(C), 10-8-57 (b); (A) Barbed wire, wire nails (c); (A) Wire nails after the word pipes (d); 29-6-65 (h).

34. (S) Messrs. Jagdish Prasad Beria, Madanlal Beria, Satyanarain Beria, Mahesh Kumar Beria, Suresh Kumar Beria, Pradeep Kumar Beria, Rajendra Prosad Agarwala, Dinesh Kumar Agarwala, Pawan Kr. Agarwala, Radheshyam Agarwala, Luxmi Prasad Beria, carrying on business the trade name Assam Frontier Veneer & Saw Mills, for Messrs. Kesharam Agarwala, Radheshyam Agarwala Hanuman Bux Beria carrying on business under the trade name Assam Frontier Veneer & Saw Mills, 187 Maharshi Debendra Road, Calcutta (a); 443A(SH) (Central), 26-11-57 (b); 25 6-65 (h).

35. (S) Shri Surendra Nath Saha carrying on business under the trade name Sree Krishna Hosiery Factory for Sree Krishna Hosiery Factory, 3 Bipradas Dey Lane, Calcutta (a); 377A(SH) (Central), 12-9-57 (b); 25-6-65 (h).

36. (S) Messrs. Ramawater Bagaria, Hari Kissen Bagaria carrying on business under the trade name Bhagatram Ramawater (for) Messrs. Bhagatram Ramawater, 1 Nather Bagan Street, Calcutta (a); 433A(SH) (Central), 13-11-57 (b); 25-6-65 (h).

37. Messrs. Associated Electronics, 10 Princep Street Calcutta (a); 880A(SL)(C), 11-9-58 (b); (A) Cinema Projectors and its accessories (c); 22-6-65 (h).

38. Messrs. Atul Chandra Prabhudas Dasai, Vasant Prabhudas Desai carrying on business under the trade name Mugat Engineering Corporation, 27/B Chittaranjan Avenue, Calcutta (a); 1608A(SL) (C), 26-6-64 (b); (A) Circlips, screw type bolts (c); 23-6-65 (h).

39. (S) Sarbasree Krishnadhone Patra, Anil Kumar Patra and Harendra Nath Patra, partners carrying on business under the trade name Patra & Co., (for) Proprietor Shri Krishnadhone Patra, carrying on business under the trade name Messrs. Patra & Co. 7 Indian Mirror Street, Calcutta (a); 749A(TL) Central, 18-5-62 (b); 25-6-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended—

(A) means "Add"; (D) "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 217 C.T.—8th July 1965.—In Pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches,

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processin of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the genertion or distribution of Electricity or any other form of power

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Messrs. Bankim Chandra Mitra, Nanda Dula Mitra, carrying on business under the trade name Messrs. B. C. Mitra, Rajabhatkhawa, district Jalpaguri (a); 208A(CB) Central, 10-5-58 (b); Timber (c); 28-6-65 (h).

2. Shri Biswanath Prasad, carrying on busmes under the trade name, Messrs. Naxulbari Timber Supply Co., Kharibari, P.O. Naxalbari, district Darjeeling (a); 373A(JP) Central, 30:9-58 (b); Log and timber (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of mnufacture of the goods named below : (i) timber (d); 24-6-65 (h).

3. Messrs. Haribishandas Jalan, Tejpal Jalan Murlidhar Jalan, carrying on business under the trade name, Kamalaprosad Jagmohan, 178 Harrison Road Calcutta (a); 529A (MR) (C), 27-7-57 (b); Piece goods, hosiery goods, yarn (c); Plant, machinery consumable stores (d); 28-6-65 (h).

4. Messrs. Rekhabchand Jauhury and Maganbhai Patil, carrying on business under the trade name United Chemical and Hardware Agency, 27/29 Bourne Road, Calcutta (a); 358A (RB) (C), 5-7- (b); Hardwares, leather goods, chemicals, photographic goods, building materials, electrical goods paints, stationery, motor parts and accessories, medicines, jute products, lubricating oil, grease and dispos goods, paints and dyes, galvanised sheets, corrugate sheet, timber (c); 26-6-65 (h).

5. Messrs. Gobinda Sharan Rawal, Om Prakas Agarwal and L. Banwarilal, carrying on business unde the trade name, Mahalaxmi Engineering Works

2'6 Prince Anwar Sha Road, Tollygunj, 24-Parganas); 582A (PG) (Central), 8-9-61 (b); Brass parts (c); aw materials, plant, machinery and spare parts and cessories intended for use in the manufacture of ing studs, nuts, screws, screw drivers, rivets used electric fans and aluminium sheds and reflectors (d); .6-65 (h).

6. Shri Kamal Singh Dugar, Proprietor, carrying business under the trade name Messrs. The Elec- ic House, 30B Dharamtolla Street, Calcutta (a); 0A (TL) (Central), 21-11-58 (b); Electrical goods, on, steel, hard-ware, chemicals (c); 28-6-65 (h).

S. K. BOSE, Commissioner.

No. 218C.T.—8th July 1965: In pursuance of the provi- ons of rule 11 of the Central Sales Tax (West Bengal) Rules, 58, read with sub-rule (6) of Rule 27A of the Bengal Sales x Rules, 1941 it is notified for general information that the llowing declaration forms, have been reported under sub- le (3) of the Rule 27A of the Bengal Sales Tax Rules to have en lost or destroyed or stolen: -

rial number of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. number of the dealer/underaking to whom the declaration forms were issued by the appropiate Commercial Tax Officer.
1	2
) N/O-618672 ..	Messrs. Sethi Pen Stores, 71 Canning Street, Calcutta, 1003A(AT) (Central).
) N/O-632121, N/O-632123 to N/O-632125	Shri Purushottom Das Murarka, proprietor, carrying on business under the trade name of Messrs. Shree Shiva Gouri Oil Mills, 4 Synagogue, Street, Calcutta, 1834A(CR) (Central).

S. K. BOSE, Commissioner.

No. 219C.T. 8th July, 1965.—In purusuance of the provi- ons of rule 11 of the Central Sales Tax (West Bengal), Rules 58, read with sub-rule (6) of Rule 27A of the Bengal Sales x Rules, 1941, it is notified for general information that e following declaration forms have been cancelled der sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules.

rial number of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. number of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
) N-376846 to N-376850 ..	Messrs. Modern Industrial Chemicals (P.) Ltd., 3 Portuguese Church Street, Calcutta, 806(AT) (Central).
) N 015033 to N-015035 ..	Messrs. International Service (P.) Ltd., 6/1 Bijoy Mukherjee Lane, Calcutta, 180A(BH) (Central).
) N/O-097261 and N/O-097262.	Messrs. Anantrai Talakchand & Co., 91 Netaji Subhas Road, Calcutta, 86A(CR) (Central).
) N 113521 to N-113524 ..	Messrs. Behari Lall Dey, Gosto Behari Nandy Private Ltd., 67/49 Strand Road, Calcutta-7 198A(JK) (Central).
) N-002265 ..	Messrs. Nilotpal Bastralaya, English Bazar, Malda, 11A (ML) (Central).

S. K. BOSE, Commissioner.

No. 223C.T.—15th July, 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial number of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. A/13-138403 ..	Messrs. Joylal Hargulall, 59 Netaji Subhas Road, Calcutta. LR/344B. (Reported to have been lost from the custody of Messrs. Sitaram Radhey Shyam of 59 Netaji Subhas Road, LR/2606A).
2. A/9-887964, A/10-917107, A/11-955555, A/13-293329 A/9-888692, A/10-917108, A/11-955556, A/13-293682 A/9-888748, A/10-917335, A/11-955597, A/13-293683, A/10-905175, A/10-917626, A/11-955598, A/13-293930 A/10-905176, A/10-919710, A/11-955866, A/13-293931, A/10-905177, A/10 919765, A/11-955867, A/13-655139, A/10-905178, A/10-919929, A/11-959478, A/13-655639, A/10-905481, A/10-922812, A/11-959666, A/13-655640, A/10-905539, A/10-922813, A/11-959839, A/13-656113, A/10-907006, A/10-922814, A/11-959840, A/13-656114, A/10-907007, A/10-922954, A/11-959841, A/13-656698, A/10-907375, A/10-923370, A/11-959842, A/13-656966, A/10-907559, A/10-923649, A/11-959859, A/13-853336, A/10-907560, A/11-949040, A/11-963215, A/13-854460, A/10-907561, A/11-949398, A/11-963216, A/10-907562, A/11-949399, A/11-963749, A/10-909032, A/11-949824, A/11-965018, A/10-909129, A/11-949829, A/11-965019, A/10-909725, A/11-949830, A/11-965020, A/10-911597, A/11-949831, A/11-965873, A/10-911971, A/11-952034, A/11-965874, A/10-912051, A/11-952035, A/13-292370, A/10-913454, A/11-952214, A/13-292786, A/10-913496, A/11-952215, A/13-292787, A/10-913599, A/11-952298, A/13-292788, A/10-913603, A/11-952525, A/13-292789, A/10-913812, A/11-952526, A/13-292790, A/10-913951, A/11-955347, A/13-292791, A/10-914165, A/11-955348, A/13-293227, A/10-916842, A/11-955391, A/13-293228,	Messrs. Hindusthan Motors Ltd., 15 India Exchange Place, Calcutta-1. LR/1259A. Said to have been lost from the custody of Diamond Wadding Mills, 38/39 Jai Bib Lane, Ghosury, Howrah. (R.C. No. HW/2309A).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 11] THURSDAY, SEPTEMBER 2, 1965 [SAKA 1887

PART ID Orders and Notifications issued by **the Directorate of Commercial Taxes**

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 220 C. T.—15th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:

Note.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbashri Sudhindra Nath Ganguli and Kailashpati Mukherjee, Partners, carrying on business under the trade name Messrs R. K. Industries and Company, 49/1, D. Harish Mukherjee Road, Calcutta-25, (a): AL 1097A, 3-7-65 (b): Break head assembly complete (d)

2. Shri Ashutosh Das, Proprietor, carrying on business under the trade name Messrs. Bepin Behari Dey, 76 Tollygunge Road, Calcutta-33 (a); AL/1098A, 3-7-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Soorkey and cut straw (c); Straw, bamboo mats, lime, sand, tiles and soorkey (d).

3. Sm. Arupa Daw carrying on business under the trade name Daws Distribution, Megnad Saha Road, P. O. Asansol, District Burdwan (a); AS/2619A, 21-6-65 (b); Toilet powder, blades, snuff, hair oil, shaving brush, feeding bottle, nipple, coffee, spray, contraceptic rubber goods (d).

4. Shri Swarup Narayan Chatterjee carrying on business under the trade name Dristidan, Benachiti, P. O. Durgapur-4, District Burdwan (a); AS/2620A, 23-6-65 (b), Optical lense, frame and case (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spectacles (c).

5. Sarbasree Jaysukhlal, D. Sheth, Indumati, C. Dodhi, Partners, carrying on business under the trade name D. S. Trading Co., 72 Canning Street, Calcutta (a); AT/4079A, 3-7-65 (b); Crockeries, hurricane, lantern, chimneys, stove and stove parts, blow lamps, steel chairs and tables, wires, tiffin carriers, wire nails, petromax and parts, filter and parts (d).

6. Shri Sushil Dhawan, Mrs. Pushpa Dhawan and Mrs. Rani Dhawan, carrying on business under the trade name Messrs Esares, Enterprise, 14 Theatre Road, Calcutta-16 (a): BH-3823A, 25-6-65 (b); Iron and steel and wire-nettings (d).

7. Messrs Kailash Chand Agarwalla and Ram Chand Ahuja carrying on business under the trade name Ruby Biscuits Manufacturing Co., 3/C Shamsul Huda Road, Calcutta-17 (a): BH/3824A, 25-6-65 (b); (1) Raw materials, roller machines, cutting machines,

mixing machines, (2) Accessories, (3) Consumable stores e.g., Ammonia, bicarbonate-baking powder and Cocoa-nut oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Bread and biscuits (c).

8. Messrs. Zafar Ahmed, Md. Rafi and Mrs. Dilshad Begum carrying on business under the trade name Babu Rubber Works, 36 Debendra Chandra Dey Road, Calcutta-15 (a); BH-3825A, 26-6-65 (b); (1) Raw materials. (2) Machines spare parts and accessories, (3) Consumpable stores, e.g. Solvent oil and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Canvas and rubber footwear (c).

9. Messrs. Bhangor Bros. and Co., Private Ltd., 3/1A Chakraberia Lane, Calcutta (a); BH-3826A 26-6-65 (b): Electric Motors (d).

10. Messrs Siemens Schuckerthrrke Ag., 6 Little Russel Street, Calcutta-16 (a); BH-3827A, 28-6-65 (b): Steel structures, cooling tower equipment, tools and tackles, pipes and rubber belts (d).

11. Messrs. Eastern Forum Private Ltd., 7A Tiljala Road, Calcutta-46 (a); BH-3828A, 1-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Cycles, cycle parts, steel furniture and fan guards (c).

12. Shri Gopeswar Roy, Shri Bramha Sankar Singh, Shri Bhashkar Chandra Chhatait, Sm. Jyotsna Roy and Sm. Parul Bala Roy, Partners carrying on business under the trade name Messrs. Lakshmi Narayan Saw Mill and Co., Sonamukhi, Ranirbazar, Pankura (a): BK/627A, 26-6-65 (b); Raw materials, plant, machinery, spare parts, accessories. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Timber (c).

13. Sharbasri N. K. Varma and S. K. Varma carrying on business under the trade name Messrs. Kant Electric Company, 54 Ezra Street, Calcutta (a); CL/3892A, 21-6-65 (b); Electrical goods and appliances (d).

14. Sharbasri Rahamatullah Khan, Shaw Katullah Khan and Hasmutallah Khan, carrying on business under the trade name Messrs Saran Metal Sales Agency, 38 Madan Mohan Burman Street, Calcutta (a); CL/3893A, 25-6-65 (b); Iron-scrap, brass scrap, drum and tin, copper scrap, aluminium sheets and scrap, steel plate and angle(d).

15. Shri Sunil Kumar Roy, carrying on business under the trade name Messrs Basanta Cabin, B/52 College Street Market, Calcutta (a): CL/3894A, 25-6-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Tea, (ii) Coffee, (iii) Egg products (c).

16. Shri Dalsukh Roy, H. Sarani, carrying on business under the trade name Messrs. Dalsukh Roy Sarani 161 Rabindra Sarani, Calcutta (a); CL-3895A, 26-6-65 (b); Non-ferrous metal (d).

17. Shri Abhayram Gupta carrying on business under the trade name Messrs Abhayram Gupta and Co 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3896A, 28-6-65 (b): Mustard seeds, pulses, jute twine gunny bags, jute canvas, tarpaulin (d).

18. Shri Kirorimull Agarwala carrying on business under the trade name Messrs Kangturam Kirorimull 12B Rabindra Sarani, Calcutta (a); CL/3897A, 29-6-65 (b); Pulses, atta, rice, salt, mustard oil, gur, coconut oil and groundnut oil (d).

19. Messrs United Wire Ropes Ltd., 55, Canning Street, Calcutta (a); CL/3898A, 29-6-65 (b): Wire ropes (d).

20. Sarbasri Bipin Chandra Chhotalal Shah and Ram Nanak Ram Daulat Ramani carrying on business under the trade name Messrs. Orient Import Export (Calcutta), 55-31 Canning Street, Calcutta (a): CL/3899A, 29-6-65 (b): Electrolytic capacitors and motor parts (d).

21. Messrs Shiraj Tayebali Bandookwala, Shahbir Ahibusain Chhagan, Talib Abdullabhai Chhagan, Protul Chandra Roy Choudhuri and Rabindranath Banerjee carrying on business under the trade name Re Call of 67B Netaji Subhas Road, Room No. 3, Calcutta (a), CR/3604A, 28-6-65 (b); Tools, bolts and nuts, pipe fittings, Steel hoops and penanite jointing sheets (d); (1) Raw materials, m.s. plate and angles, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Fabricated m.s. plate nand angles (c).

22. Shri S. B. Goda, Proprietor carrying on business under the trade name Valcun Stationery Mart, 146/1 Old Chinabazar Street 2nd (floor), Calcutta (a); CR/3606A, 29-6-65 (b); Penholder, gumpaste, gem clip, erasar, pencil, flat files, waste paperbuskets clip board, paper weight, pad (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are inteded for use in the actual process of manufacture of the goods named below : (i) Bound registers (c).

23. Messrs Viking Shipping Services (India) Private Ltd., 6 /65 Stephen House, 4th floor, Calcutta (a); EL/3739A, 25-6-65 (b): Butter, tea, salad oil, nut mug, spageth, jam, jelly, fruit, squashes, cups, saucers, talcum powder, flasks, spray, pillow cases, tumblers paper, napkins, strainers, brasses, chalk, powder, scrapper, hammers, brush, manila rope, plastic hose, charts, buckets, paints, files, flag, tarpentine, soda, ash, welding wire, sand paper, screw, electric fans, lamps, saw dust, bolts, nuts, rivets, twine, bamboo, carbon brush, gauge glass, washers, tapes, joisting, galvanised pipes, grease, wire, nets, coal, screw drivers, flat iron, round iron, pliers (d).

24. Shri Adhir Kumar Das, Loknath Das and Somnath Das, carrying on business under the trade name New Modern office House, 11 Esplanade East, Calcutta (a); EL/3740A, 28-6-65 (b); Radio, radio parts and

ssories, tape recorder and their parts, gramophone, rds, photo goods, spectacles, spectacles parts, es, electric heater, electric iron, electric brackets, p shades, lamps, gramophone and record players

5. Shri Ajoy Kumar Khandelwal Ramkumar ndelwal and Radheyshyam Khandelwal carrying siness under the trade name The Camoto Corpora- 12 Waterloo Street, Calcutta (a); EL/3741A, 65 (b); Motor parts, bolts, nuts, rivets, aluminium ls electric motors, electric fans, motor accessories

; Shri Ajit Kumar Paul carrying on business the trade name G. N. Engineering Works, 72 singha Dutta Road, Howrah (a); HW/3035A, 65 (b); (1) Raw materials, (2) Plant, machinery, parts and accessories, (3) Consumable Stores, Machine oil. Provided that all goods for which mption from payment of sales tax is claimed are nded for use in the actual process of manufacture e goods named below for sale : (i) Lathe machines its parts (c).

Sarbashree Rajnarayan Dutta, Dhirendra Nath a Jogendra Nath Sen, Kaustav Kanti Mukherjee Sm Bithika Chakraborti carrying on business r the tarade name Reliable Equipments, U. B. d, Baltikuri, Howrah (a); HW/3036A, 25-6-65(b); Raw materials, (2) Plant machinery, spare parts accessories. Provided that all goods for which mption from payment of sales tax is claimed are nded for use in the actual process of manufacture e goods named below for sale: (i) Machinery and hinery parts (c).

Sarbashree Tarkeswarnath Tripathi and Bishnu sad Sharma carrying on business under the trade e Shree Bishwanath Moulding Works, 30 Dharmatolla d, Opp. Bharat Blade Factory, Belur, Howrah (a); 3057A, 26-6-65 (b); (1) Raw materials, (2) Plant, hinery, spare parts and accessories. Provided all goods for which exemption from payment les tax is claimed are intended for use in the actual ess of manufacture of the goods named below for s: (i) Cast iron moulds and dies (c).

Sarbashree Kumudrai Ratilal Boghani and Indra an Ratilal Boghani carrying on business under the e name Elmec Engineering and Trading Co., 31 shram Kanoria Road, Howrah (a); HW/3038A, 65 (b); (1) Raw materials, (2) Plant, machinery, e parts and accessories. Provided that all goods which exemption from payment of sales tax is cla d are intended for use in the actual process of ufacture of the goods named below for sale : (i) chinery parts (c).

Shri Hari Kishan Rathi carrying on business er the trade name Orient Paulin and Polythene ks, 29 Jhabarmal Jalan Road, Lilooah, Howrah HW/3039A, 28-6-65 (b); Cotton Canvas (d); Raw materials, (2) Plant, machinery, spare parts accessories. Provided that all goods which exemption from payment of sales tax is med are intended for use in the actual process nufacture of the goods named below for sale : arpaulin and polythene bags (c).

31. Sarbashri Modilall Nebulall and Chottila Shaw carrying on business under the trade name Howrah Smithy Works, 35/4 Hamdu Munshi Lane, Howrah (a); HW/3040A, 29-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Sockets, elbow and tee (c).

32. Sarbashree Murari Mohan Dass, Pari Mohan Dass and Banshi Mohan Dass carrying on business under the trade name Hindusthan Machinery Works, 238/1 Netaji Subhas Road, Howrah (a); HW/3041A, 29-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Rice-mill machinery parts (c).

33. Shri Kanailal Ghose carrying on business under the trade name K. L. Engineering Company, 3/1 Kali Prasad Chakraborty Lane, Howrah (a); HW/3042A, 29-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Jute mill machinery parts (c)

34. Sarbashree Bidya Dhar Poddar, Yudhisthir Kumar Poddar, Ram Singh Chowdhury and Nemichand Agarwalla carrying on business under the trade name the Indian Industrial Corporation, 42 Ashu Bose Lane, Howrah (a); HW/3043A 29-6-65 (b); Pipe and pipe fittings (d).

35. Shri Kishor Kumar Ratilal Gandhi carrying on business under the trade as Kishor Engineering Corporation, 401/7A Upper Chitpore Road, Calcutta (a); JK/3465A, 3-7-65 (b); Socket, drill, grease cup, spanners wrench, engineering squares, pressure guage, belt lacing and taps (d).

36. Messrs. Walaite Ram Agarwal and Bholanath Bansal carrying on business under the trade name Mittal Sales Corparation, 20/1 Maharshi Debendra Road, Calcutta (a); JK/3466A, 3-7-65 (b); G. I. pipes and pipe fittings, screws, steel files, belt and belt fasteners, hacksaw blades, alloy steel, washers, saw, wheel, valve and cock, bolts and nuts, wire ropes, copper pipes, rubber hose pipes and couplings, hinges, shovel pick axe, crowbar, panel pins and rivets, buckets, spanners, gun metal injector and rocket assembly, steel scale, nails and rings (c).

37. Messrs. Fatechand Agarwala and Sampatraj Agarwala carrying on business under the trade name Ghewarchand Kamal Kumar and Co., 53 Malini Sett Road, Calcutta (a); JK/3467A, 6-7-65 (b); Cardamoms, tejpatta, resin, ajwa, crowbars, c. i. pans and g. i. buckets, gunny bags and jute twines, coir, waste paper, lanterns, lantern wicks, chimneys, gas lanterns, mantles torches, bulbs, tarpulins, sindur, salt petre, candles, alum, zinc, lead, pencils, ink, inktablets, ammonium chloride, hessian, crude indigenous drugs, borax soda ash, sodium bicarbonate, coriandar seeds, sandal wood, iron dust, aluminium dust, catechue, aniseed,

nibs, poppy seeds, fenugreek seed, isabgol, cocoanut oil holders, erasers naptahlene balls, carway seed, Cumin. seed, strainers, iron safe, playing cards, dry chillies, dry grapes, ultramarine blue, button, ammonium bicarbonate, razor blades, alta, nvil polish, feed rs (d).

38. Messrs Makhanlal Sarkar, Himansu Sarkar and Nikhil Chandra Sarkar carrying on business under the trade name Nikhil Chandra Sarkar and Brothers, 22 Bentolla Street, Calcutta (a); JK/3468A, 7-7-65 (b); Taxable spices, soda, arrowroot, isabgool, poppy seeds, myrobalan and emblic resin, asfoetida,strach powder, colours, soapnut, sodi-bi-carb, ultramarine blue, chalk, coir ropes (d).

39. Sarbasree Samir Kumar Bose and Siroj Kumar Bose carrying on business under the trade name Mines and Industries Services, 27/2C Steand Road Calcutta (a); LR/3704A, 23-6-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture for sale of the goods named below : (i) Sylvester pitrop withdrawer, (ii) Rubber flug insulating, (iii) Expansion bolts, (iv) Building clamps, (v) Mine hanger, (vi) Bolts, (c); Insulated handles ejectors, Spare parts for coal cutting machine, Pipe fitting, bolts, and nuts, castng, spring, bearing, boiler padsing, bakelite, rubber and ebonite fitting, steel, trolley line fitting, leather and canvas belts, valve plates, gimcrow and die, trolley line goods (d).

40. Shri Baudev Marina carrying on business under the trade name Messrs Naba Jalajog Mistanna Bhander, 54 Hari Ghosh Street, Calcutta-6 (a); MK/3943A, 25-6-65 (b); (1) Raw materials, Chana, flour, suji, Provided that all goods for which exemption from payment of sales taxis claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and nonta goods for sale (c).

41. Shri Baidya Nath Das, Srimati Kamla Bala Dassi carrying on business under the trade name Messrs Sarbamangola Stores, 228A Maniktola Main Road, Calcutta (a); MK/3944A, 25-6-65 (b); (1) Raw materials, wood. Provided that all godds for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of the goods named below : Doors, windows, chairs and table for sale (c).

42. Messrs Sushil Kumar Banik, Sailaja Ranjan Banik carrying on business under the trade name Messrs, Senior Shoe Co., 1 (C-6) Cornowallis Street, Calcutta (a); MK/3945A, 25-6-65 (b); Leather and rubber shoes and howai chappals, shoe laces (d).

43. Messrs Keshara Bhai Patel and Lakshamashi Patel carrying on business under the trade name Messrs L K. Patel, P-25 B. K. Paul Avenue, Calcutta (a); MK/3946A, 28-6-65 (b); (1) Raw materials, Timber, sized wood iron rods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Doors and windows for sale (c).

44. Shri Kailash Chandra Tibrewal carrying on business under the trade name Messrs Hindushtan Stores Supplying Corporation, 10 Dwarkanath Ta Lane, Calcutta-7 (a); MK/3947A, 28-6-65 (b); flats (d).

45. Shri Abdul Rashid carrying on business u the trade name Messrs Kardar Leather Stores, 1 Cornwallis Buildings, Calcutta (a); MK/3948A, 28-6 (b); Leather, rexine, member sheets and tu sponges (d).

46 Shri Sailen Ghose carrying on business u the trade name Messrs West Bengal Printing Wo 8A Dinabandhu Lane, Calcutta-6 (a); MK/394 5-7-65 (b), (1) Raw materials, Ink, (2) Machine spare parts printing and cutting, perforating a binding machine and roller casting, (3) Consuma stores, Lead, type, brass rule, Provided that goods for which exemption from payment of sales t is claimed are intended for use in the actual proc of manufacture of the goods named below : (1) Printi matter for sale (c).

47. Sri Kalyan Ballav Das carrying on busine under the trade name Messrs Das Sweets, 236 1/E Vivekanand Road, Calcutta (a); MK/3950A, 8-7 (b); (1) Raw materials, Chhana, ghee. Provid that all goods for which exemption from payment sales tax is claimed are intended for use in the actu process of manufacture of the goods named below Sweetmeats for sale (c).

48. Sarbasree Dangarmal Sharma and Ganapatar Sharma, Partners, carrying on business under the trad name Messrs Sharma Cloth Stores, English Bazar Malda (a); ML/811A, 30-6-65 (b); Hessian cloth, cloth tarpauline, mosquite net, santranchi, canvas cocoanu fibre, buttons and thread (d).

49. Sarbasree Banwarilal Agarwala and Mohan Agarwala, Partners carrying on business under the tra name Messrs Banwarilal Agarwalla, Balurghat W Dinajpur (a); ML/812A, 30-6 65 (b)

50. Sarbasree Chimaram Sharma and Sankar Sharma, Partners, carrying on business under the tra name Messrs Malda Cloth Stores, Netaji Subhas Roa Malda (a); ML/813A, 30-6-65 (b); Cloth, hessian clot tarpaulin, canvas cocoanut fibre, buttons, thres satranchi, mosquito nets and plastic sheet (d).

51. Sree Madanlall Agarwalla, Proprietor carryi on business under the trade name Messrs Angoshr Netaji Subhas Road, Malda (a); ML/814A, 30-6- (b); Readymade garments (d).

52. Sri Lakshmidhar Sahoo carrying on busine under the trade name Lakshmidhar Sahoo, Purata bazar, P. O. Kolaghat, District Midnapore (a); M 1810A, 25-6-65 (b); (1) Raw materials, Provided th all goods for which exemption from payme of sales tax is claimed are intended for use in the actu process of manufacture in West Bengal for sale of t goods named below : (i) Sweetmeats, nonta a prepared tea (c); Nil. (d).

53 Sri Bijoy Krishna Mondal carrying onbusine under the trade name Bijoy Krishna Mondal, Villa and P. O. Kharar, District Midnapore (a), M 1811A, 1-7-65 (b); (1) Raw materials, Provid that all goods for which exemption from payment

sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Bellmetal utensils (c); Nil(d).

54. Messrs Patel Govind Megji, Patel Mawji Megji Patel Nagji Lalji, Patel Nanji Lalji, Patel Visram Hansraj and Patel Somji Narayan carrying on business under the trade name K. N. Patel and Co., 8 Barrackpore Trunk Road, Belgharia, 24-Parganas (a); PG/3226A, 26-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sized timber (c).

55. Messrs Lachhmandas Bhawnani, Jikamdas Chattwani and Arjandas Keswani carrying on business under the trade name Sukhumal Lachhmandas and Co. Purana Bazar, Nilganj, 24-Parganas (a); PG/3227A 28-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

56. Shrimati Bhupendra Kaur carrying on business under the trade name Roop Roy Cycle Mart, 23 Workshop Road, P. O. Kanchrapara, 24-Parganas (a); PG/3228A, 29-6-65 (b); Cycles and cycle accessories (d).

57. Messrs Madhab Indu Mukherjee and Asia Mondal carrying on business under the trade name Mukherjee and Mondal Co., 39 Behari Lal Ghosh Road, P. O. Ariadaha, 24-Parganas Village Babla, P. O. Chandapur, P. S. Shantipur, District Nadia (1) (a); PG/3216B 29-6-65 (b); Plant, machinery, spare parts and accessories consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Bricks, brickbats, jhama, jhamachips, soorkey and tiles (c).

58. Messrs. National Wholesale Consumer's Co-operative Society Ltd., carrying on business under the trade name National Wholesale Consumer's Co-operative Society, Ltd., Khasbati, P. O. Hazinagar 24-Parganas (a); PG/3229A, 29-6-65 (b); Rice, wheat, flour, atta, suji, pulses, mustard seeds, mustard oil groundnut oil, til oil, cocoanut oil, molasses, butter, jam jelly tea, coffee, jira, chillies dhania and tooth (d).

59. Messrs Jadavpur Consumers' Co-operative Stores Ltd., carrying on business under the trade name Jadavpur Consumers' Co-operative Stores Ltd., 8 Raja Subodh Chandra Mullick Road, Calcutta-32 (a); PG/3230A, 29-6-65 (b); Rice, pulses, wheat, flour, suji, mustard oil, coconut oil, groundnut oil, hair oil, ghee, butter cheese jam, jelly, toothpaste, tooth powder, tooth brush, toilet snow, toilet cream, toilet powder, shaving cake, chocolate, tinopal, phenyle and shampoo (with soap contents) (d).

60. Shri Himattlal Keshavlal Kalyani carrying on business under the trade name Himattlal Keshavlal, Diamond Harbour, 24-Parganas (a); PG/3231A, 29-6-65 (b); bidi, tobacco, bidi leaves and thread for binding bidis (d).

61. Messrs Madanlal Bothra, Hansraj Bengani-Poonam Chand Dugra and Mool Chand Bengani carrying on business under the trade name City Sale Emporium, 443 Jessore Road, Calcutta-28 (a); PG/3232A, 29-6-65 (b); radio, radiogram, record player gramophone, amplifier and their spare parts, musical instruments, sewing machine and its spare parts, electric fan, electric motor, starter, switch, electric iron, electric heater, electric kettle (other than of aluminium), cycle and its spare parts, typewriter, furniture, watch, watch clock, water pump, forum rubber pillow, seat and mattress (d).

62. Shrimati Shakuntala C. Jani carrying on business under the trade name Kalpesh Industries, 56 Chandi-tola Main Road, Calcutta-53 (a); PG/3233A, 29-6-65 (b); (1) Raw materials (2) Plant, machinery, spare parts and accessories, (d) Consumable stores, e.g., lubricant and sand paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the goods named below : (i) Wooden bobbins and wooden spools (c).

63. Shri Madhu Sudan Dutta carrying on business under the trade name Messrs. Gandheswary Bhandar, N. C. Das Gupta Road, P. O. and District Purulia (a); PR/476A, 5-7-65 (b); Pulses, betelnut, chillies, coriander seed turmeric, methi, cumin seed, cassia leaf, peeper, poppy seed, ajwan, groundnut oil, cocoanut oil, mustard oil, kerosin oil, salt, atta, gur, tea, vermillion, dhoop, dhuna, sago, arrawroot, blue, khair, cinnamon, clove, outer, shell of postu, kalojira, groundnut and cardamom (d).

64. Shri Mohan Lall Das, Proprietor carrying on business under the trade name Ramkrishna Mistanna Bhander, Chanditala Bazar, P. O. Chanditala, District Hooghly (a), SP/1743A, 25-6-65 (b); (A) Raw materials, (3) consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) sweetmeats (ii) nonta (c).

65. Messrs. Abdul Rasid, Md. Khalil, Ahmed Hossain and Md. Yaqub, Partners, carrying on business under the trade name Champran Hide Co., 24 A. G. Road Champdany (Dalhousie), Hooghly (a); SP/1744A, 25-6-65 (b); Goat skin, hide, tallow (d).

66. Shri Adwaita Charan Goswami, Proprietor, carrying on business under the trade name Radharani Cycle Stores, Luxmigunj, Chandernagore, Hooghly (a); SP/1745A, 28-6-65 (b); Cycle, cycle parts, rubber cloth, paint, stove parts, soldering materials (d).

67. Shri Banawarilall Agarwalla, Proprietor carrying on business under the trade name Serampore Ampoule Supplier, 51 B. L. C. Mill Road, Mahesh, Rishra, Hooghly (a); SP/1746A, 7-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Glass ampoules (c); Glass ampoules (d).

68. Sarbasri Ramchand Dhankani, Parshottam Das Talreja, Mohan Das Wadhwani, Ashok Kumar Ajwani,

Partners carrying on business under the trade name Ashok Kumar & Co., 12/1 Fatnani Chambers (Old Hindusthan Buildings), Corporation Place, Calcutta-13 (a); TL/2955A, 25-6-65 (b); Stone chips, ballasts, gravel, boulders (d).

69. Shri Raimohan Das, Proprietor carrying on business under the trade name Palash Celluloid Industries, 60/B Raja Rajendra Lal Mitra Road, Calcutta (a), TL/2956A, 25-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal, luster, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Celluloid comb (c).

70. Messrs. Chandras Chemical Enterprises Private Limited carrying on business under the trade name Chandras, Chemical Enterprises Private Ltd., P/42 C. I. T. Road, Calcutta (a); TL/2957A, 28-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g., Gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Adhesives, solutions, (ii) Thinners (c).

71. Sarbasri Durga Prosad Gupta, Gopal Das Bhattacharyya, Amitava Ghoshal, Partners carrying on business under the trade name Industrial & Agricultural Equipments, 16/2 Shibtolla Lane, Calcutta-15 (a); TL/2958A, 28-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g., Coke, lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolts, hook bolts and nuts, galvanised hook bolts (c).

72. Shri Anath Kumar Paul, Proprietor carrying on business under the trade name A. K. Industries, P/200 C. I. T. Road, Calcutta (a); TL/2959A, 1-7-65 (b); Tea chests, shooks and components, wire nails, fire bricks, wire mesh, rivets, canvas (d).

73. Messrs. Warner Hindustan Limited carrying on business under the trade name Warner-Hindustan Limited, 182 Lower Circular Road, Calcutta (a); TL/2960A, 6-7-65 (b); Cosmetics (d).

S. K. BOSE, Commissioner.

No. 221C.T.– 15th July 1965.– In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:–

Notes:– (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Messers. Arvind Kumar Luharuwalla (minor) Ashok Kumar Luharuwalla (minor), Bejoy Kumar Luharuwalla (minor), Ajoy Kumar Luharuwalla (minor), Sanjoy Kumar Luharuwalla (minor), Ramprosad L Lohariwalla, Bhadarmal Luharuwalla, Ramabator Luharuwalla and Purusottamdas Luharuwalla carrying on business under the trade name Kaluram Prahladrai (for) Messrs. Shyamsundar Luharuwalla, Ramprosad Luharuwalla, Ramratandal Luharuwalla, Bhadarmal Luharuwalla, Ramabator Luharuwalla & Purusottamdas Luharuwalla carrying on business under the trade name Kaluram Prahladrai, P. O. Raniganj, Distr Burdwan (a), AS/753A, 22-4-47 (b); 29-6-65 (e).

1A. Messrs. Shivram Daga B. R. Daga carrying on business under the trade name Raj Kumar Bros 71 Canning Street, Calcutta (a); AT/3674A, 27-7- (b); (D) Stationery (A) Tinned and bottle provision combs and clips, powder cases, soap cases, santa towels and napkins, hair dyes, brushes, mouth-orga hanger, polar bleach, chapsticks, shaving equipmer (d); 3-7-65 (e).

2. Milapchand Jain, Genmal Jain carrying on bu ness under the trade name Messrs. Plastic Sal Emporium, 18 Armenian Street, Calcutta (a), A 3679A, 19-8-60 (b); (A) Pigment colour, plastic a alkathene tubes and canes, zinc oxide, zinc starat and titanium di-oxide (d); 3-7-65 (e).

3. (S) Shri Hetram Agarwala, Shri Bishambh Agarwala, Shri Chandra Kumar Agarwala, and Shr Janak Kumar Agarwala carrying on business unde the trade name Messrs. Hetram Chananmall (for Shri Radha Kishan Agarwala, Shri Hetram Agarwala Shri Noranglall Agarwala, Shri Chananmall Agarwal and Shri Dwarka Prosad Agarwala carrying on busine under the trade name Messrs. Hetram Canan (S) 26A Armenian Street, Calcutta (for) 32 Armeni Street, Calcutta (a); AT/2786A, 27-9-51 (b); Aluminium corrogated sheet (d); 5-7-65 (e).

4. Messrs. Sree Shyam Oil Mills (P) Ltd., 26 Armenian Street, Calcutta (a); AT/2430A, 6-4-50 (A) Sticklal, Lahi, Seedlac, Shellac, Kireelac, Mella balac, Hessian cloth, Jute bags, (D) Lac and Jute p ducts (d); (S) Raw material, 2. Plant, machinery spa parts accessories, 3. Consumable stores, viz., Co Provided that all goods for which exemption from p ment of sales tax is claimed are intended for use the actual process of manufacture of the goods nam below (i) Lac Product (for) 1. Raw materials, 2 Plan machinery spare parts and accessories, 3. Consumat stores, viz., Coal. Provided that all goods for which exem tion from payment of sales tax is claimed are intend for use in the actual process of manufacture of th goods named below: (i) Oils, (ii) Lac Products: 6-7- (e).

5. Shri Nanayandas Rathi carrying on busi under the trade name of Messrs. Gambhir Chand Ra 39 Armenian Street, Calcutta (a); AT/837A, 23-1-47

(S) 1. Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) paper cover (for) 1. Raw materials, 2. Plant, machinery spare parts and accessories, 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Umbrella (ii) Paper cover; 6-7-65 (e).

6. Sarbasree Rasiklal V. Shah, Himlal Shah, and Sm. Vonita Devi, and Shri D. G. Kothari carrying on business under the trade name of U. T. Stores, 71 Canning Street, Calcutta (a); AT/3055A, 19-5-53 (b); (D) Hydro, Ammonium-bi-carbonate, Nutmeg, Soda Ash, Caustic Soda, Bleatching Powder; (A) Rain coats Hold-all, Bags, Belts and Air-pillow (d); 7-7-65 (e).

7. (S) Sarbasree Girdharlal Bhanulal Kothari, Amritlal Bhanulal Kothari Jayantilal Bhanulal Kothari and Jaykar Harilal, carrying on business under the trade name Messrs. Girdharilal Bhanulal (for) Sarbasree Girdharlal Bhanulal Kothari, Amritlal Bhanulal Kothari Harilal Bhanulal Kothari and Jayantilal Bhanulal Kothari carrying on business under the trade name Messrs. Girdharilal Bhanulal, 32 Armenian Street, Calcutta (a); AT/880A, 26-9-54 (b), 7-7-65 (e).

8. (S) Messrs. Kalyan Ananda Mitra, Jayashree Mitra, Abhijit Mitra & Roma Mitra carrying on business under the trade name Miltra & Co., (for) Shri K. A. Mitra carrying on business under the trade name Messrs. Mittra & Co., 12 Pramath Pandit Street, Calcutta (a); BH 2153A, 7-6-51 (b); 26-6-65 (e).

9. Shri Bhujendra Nath Ray Choudhury carrying on business under the trade name Messrs. Aloke & Bros. (S) 204 Rash Behari Avenue, Calcutta, (for) 5B Dover Lane, Calcutta (a); BH/3628A, 22-11-55 (b); 29-6-65 (e).

10. (S) Shri Pradip Kumar Mukherjee, Karta of the H. U. F carrying on business under the trade name Messrs. P. Mukherjee & Bros., (for) Messrs. P. Mukhrjee & Bros., Subhas Road, Bankura (a); BK/165A, 16-1-50 (b), 7-6-65 (e).

11. (S) Taranibala Debi and Kalosashi Chattaraj, Partners, carrying on business under the trade name Messrs. Annapurna Bartan Stores (for) Taranibala Debi, Kaloshashi Chattaraj, Anil Baran Chattaraj and Pareshnath Chattaraj, Partners, carrying on business under the trade name Messrs. Annapurna Bartan Stores, Nutangonj, Bankura (a); BK/248A, 23-7-55 (b); 7-6-65 (e).

12. Messrs. Piramal Mahadeolal, Nutangonj, Bankura (a); BK/402A, 22-5-59 (b); (D) wheat products (d); 10-6-65 (e).

13. Shri Rasamoy Sen, Proprietor, carrying on business under the trade name Messrs. Uma Stores, Rastola, Bankura (a); BK/544A, 7-6-63 (b); (A) Perfumery goods (d); 19-6-65 (e).

14. Bankura Wholesale Consumers' Co-operative Society Ltd., 2nd Feeder Road, Bankura (a); BK 320A, 20-1-65 (b); (A) Soda ash, cocoanut oil, dates (d); 19-6-65 (e).

15. Messrs. Bherudan Maheswari, Mahalchand Maheswari, Pannalal Mahaeswari carrying on business under the trade name Messrs. Bherudan Mahalchand, Dinhata, Cooch Behar (a); CB/84A, 3-3-51 (b); (D) C.I. sheet, gunnybags and laligur (d); 3-7-65 (e).

16. Sarbasri Sree Kishan Samalia, Soramdas Samalia, Purshothamdas Samalia, Chandarbala Beriwala carrying on business under the trade name Messrs. Shri Kessen Beriwala & Co., (S) 126 Chittaranjan Avenue, Calcutta, (for) 1 Balaram Dey Street, Calcutta (a); (S) CL/3891A (for) MK/2440A (b); 18-6-65 (e).

17. Sarbasree Bhagwandas J. Ajmera, Nandlal K. Kothari, Pranjivandas B. Ajmera, Avantrai B. A. Ajmera, Chemanlal C. Ajmera, Arvind C. Ajmira, Manharlal N. Kothari, Bhupendra N. Kothari carrying on business under the trade name Messrs. New Card Board Industries, 121 Chittaranjan Avenue, Calcutta (a); CL/215B, 4-4-59 (b); (A) Water proof, kraft paper, corrugated rol and board, gum-tape (d); 19-6-65 (e).

18. Sarbasri Durgadutt Agarwalla, Sriram Agarwalla Gangadhar Agarwalla & Bhajanlal Agarwalla, carrying on business under the trade name Messrs. Durgadutt Agarwalla & Brothers., 134/1 Mahatma Gandhi Road, Calcutta (a); CL/265B, 17-2-65 (b); (A) Mild steel skull (d); 19-6-65 (e).

19. Messrs. Pravinchandra Maganlal Deshi, Navanit Maganlal Botadana, Nayan Kumar Shah & Vanamalidas Jivanlal Shah carrying on business under the trade name Messrs. Chemi Pharma Distributors., 55 Canning Street, Calcutta (a); CL/806A 23-9-41 (b); (A) Laboratory and fine chemicals (d); 19-6-65 (e).

20. Shri Nadanchand Bothra carrying on business under the trade name Bothra & Co., 161/1 Harrison Road, Calcutta (a); CL/3869A, 30-4-65 (b); (D) Flexible shaft (A) Steel wine ropes (d); 21-6-65 (e).

21. Messrs. Bhupatrai Hirachand, Tarun Kumar Bhupatrai and Shri Kankanbai Hirachand carrying on business under trade name Messrs. Liladhar Hirachand, 55/6 Canning Street, Calcutta (a); CL 806A, 23-9-41 (b); (A) Tik-20, sprayer (d); 19-6-65 (e)

22. Shri Omprakash Mundra carrying on business under the trade name Messrs. Climax Corporation, 10 Tara Chand Datta Street, Calcutta (a); CL 3835A, 26-2-65 (b); (A) Pollythene granule (d); 21-6-65 (e).

23. Shri Salimullah Mallick carrying on business, under the trade name Messrs. United Plywood Stores, (S) 81B Chittaranjan Avenue, Calcutta (for) 64 Chittaranjan Avenue, Calcutta (a); CL/3187A, 23-5-60 (b) 22-6-65 (e).

24 Messrs. Juggilal Kamlapat Udyog Ltd., 4 Rabindra Sarani, Calcutta (a); CL/3836A, 26-2-65 (b); (A) Jute cotton bagging, jute twine and yarn wool packs, cornsacks, heavy cees, hop cloth (d); 23-6-65 (e).

25. (S) Md. Bux Elahi, Md. Enam Elahi carrying on business under the trade name Royal Boot House, 18L ower Chitpur Road, Calcutta (for) Messrs. Royal Boot House, 18 Lower Chitpur Road, Calcutta (a); CL/2580A, 3-8-54 (b); 26-6-65 (e).

26. Shri Bhawrilal Killa, Kamal Kr. Killa and Hari Pr. Killa, a minor, represented by the legal and natural guardian Bhawrilal Killa carrying on business under the trade name General Trading Company 161 Harrison Road, Calcutta (a): CL/3732A, 6-7-64 (b): (A) M. S. Iron strips, safety helmets, aluminium extruded sections, aluminium bars (d): 26-6-65 (e).

27. Messrs. Fatemabai M. C. Mowjee, Ashruff M. C. Mowjee & Yusuf M. C. Mowjee carrying on business under the trade name M. C. Mowjee & Co., 46 Ezra Street, Calcutta (a): CL/1066A, 29-9-41 (b): (A) Petrol suction and discharge hose (d): 26-6-65 (e).

28. (S) Sarbasree Banwarilal Khemka, Girdharilal Khemka, Vijoy Kumar Khemka, Vishnu Kumar Khemka (Minor), Mahesh Kumar Khemka (Minor) and Dinesh Kumar Khemka (Minor) carrying on business under the trade name Messrs. Anantram Hiralal (for) Messrs. Anantram Hiralal, 39 Tara Chand Dutta Street, Calcutta (a); CL/2479A, 20-8-53 (b); 26-6-65 (e).

29. (S) Shri Gouri Shankar Shaw carrying on business under the trade name Messrs. Ganpat Shaw & Co. (for) Messrs. Ganpat Shaw & Co., 97 Harrison Road, Calcutta (a); CL/93A, 24-9-41 (b); 26-6-65 (e).

30. (S) Sarbasree Subhakaran Rajgarhia, Gouri Shankar Rajgarhia and Omprakash Rajgarhia, carrying on business under the trade name Messrs. Imperial Trading Company (for) Messrs. Birendi Devi Rajgarhia, Gita Devi Rajgarhia and Kiran Devi Rajgarhia, carrying on business under the trade name Messrs. Imperial Trading Company, 12 Syed Salley Lane, Calcutta (a): CL/180B 25-5-57 (b): 26-6-65 (e).

31. Messrs. R Piyarelall Private Ltd., 55 Canning Street, Calcutta (a); CL/3879A 27-2-65 (b); (A) 'V' bolts, m. s. round, rivets and washers (d): 28-6-65 (e).

32. Messrs. Kesar Devi Daga and Shrigopal Daga carrying on business under the trade name Messrs Luxmi Traders, 35 Ezra Street, Calcutta (a): CL/3721A, 26-5-65 (b): (A) Wire drawing dies, carbide tip tools, milling cutter, cutter blades (d): 29-6-65 (e).

33. Mohd. Ali carrying on business under the trade name M. A. Trades, 36 Lower Chitpur Road, Calcutta (a); CL/3336A, 8-11-61 (b); (Add) Welding materials and accessories (d): 1-7-65 (e).

34. Sarbasri Ghasiram Sharma, Jugal Kishore Misra, Kedar Nath Shukla and Purushottamdas Agarwala, Partners carrying on business under the trade name Messrs. Indian Textile Industries, 1 Bonfield Lane, Calcutta (a): CR/3450A, 8-4-64 (b): (A) after the words pipes, m. s. flats and plates, m. s. rounds, wood rexine cloth, belting & motor parts (d): 25-6-65 (e)

35. Messrs. Abbasbhai K. Topiwala Sabirbhai Mohammedbhai (minor) Sreemati Rukiabai Kederbhai and Sakin bai Saifuddin carrying on business under the trade name United Asian Enterprise, 77 Netaji Subhas Road Calcutta (a): CR/3514A 20-11-64 (b): (A) Tools, belting, hoop iron, belt lacing, pully, machinery and machinery parts, bearings, boiler tubes, and boiler equipment, copper sheets, and rivets, roller, chain and parts, rubber materials, abbrevive goods, asbestos goods, ebonite goods, bakelite sheets, tufnol sheetsr, oofing felts, fibre goods, engineering files, belt fastner mica sheets, lifting tackle, packing and jointings (d): 26-6-65 (e).

36. Shri Rajani Kanta Doshi, Proprietor, carrying on business under the trade name Messrs. Doshi Dyes Chemicals Co., 11 Armenian Street, Calcutta (a): CR 3323A, 19-4-63 (b): (A) Laboratory chemicals, industrial chemicals and solvents (d); 26-6-65 (e).

37. (S) Shri K. L. Goenka, Proprietor, carrying on business under the trade name Goenka Commercial Company, 135 Canning Street, Calcutta (for) Shri K. L. Goenka, Proprietor, carrying on business under the trade name Goenka Commercial Company, 11 Clive Row, Calcutta (a); CR/2517A. 30-8-51 (b): 28-6-65 (e)

38. (S) Messrs. Bhagilal Sanghvi & Virendra Bhagilal Sanghvi, carrying on business under the trade name Jai Bharat Mill Stores, (for) Messrs. Bhagilal Sanghvi, Hiragouri Pandya, Dilip Kumar J. Pandya, Narendra J. Pandey and Pradip Kumar Pandey carrying on business under the trade name Jai Bharat Mill Store, 71A Netaji Subhas Road, Calcutta (a); CR 1482A. 18-9-48 (b); 26-6-65 (e).

39. Messrs. Ramanand Jain, Jagadish Rai Jain Shri Ram Jain and Niranjanlal Jain carrying on business under the trade name Messrs. Jain Bros., 29 Strand Road, Calcutta, (D) Calcutta-1 (a); (S) CR/3605A for CR/208B. (A) Zinc dross (b): 28-6-65 (e).

40. Shrimati Belarani Kar (Proprietress) carrying on business under the trade name Messrs. S. K Kar & Co., E 2/10 Maidan Market, Calcutta (a): EL/3574A. 19-1-63 (b); (A) Bottled sauce, tin vegetables, vinegar spaghetti, wefers and papad (d). 5-7-65 (e).

41. Sarbasri Shah Kastoormal, Shah Umaidmal Shah Sobhagmal, Shah Jeetmal Shah Indermal, Shah Gyanmal, Shah Chattanmal, Shah, Mahendra Kumar Partners of the firm Styled Messrs. Shah Brothers Proprietor, carrying on business under the trade name Messrs. General Export Co. 1 British Indian Street Calcutta (a); EL/90A, 29-1-41 (b); (D) Hardware). (D) Hardware (A) Starch powder, dextrin powder, behar bentonite, textile china clay, p. v. c. pipe (d), 4-7-65 (e)

42. Messrs. Shree Vijoy Iron Foundry (P) Ltd. (for) Messrs. Govindram Tulsan, Onkermal Saraf, Harmukhroy Saraf, Arjun Das Saraf, Harachandroy Saraf, Chotelal Saraf, Jagdish Prosad Saraf, and Hiralal Saraf, carrying on business under the trade name Vijoy Iron Foundry, 105 Stephen House, 5 Dalhousie Square East, Calcutta (a); EL/3182A. 26-9-41 (b): (A) 3. Consumable stores e.g. coal, limestone, fire clay, fire bricks, moulding sand after the words spare parts and accessories (e); 6-7-65 (e).

43. Messrs. Manoharlall Gupta, Ramniwas Gupta & Hanumandas Goyal carrying on business under the trade name Messrs. Krishna Iron Store, 135 Girish Ghose Road, Belur, Howrah (a); HW/2837A, 12-9-64 (b): (A) M. S. Rolls (d); 26-6-65 (e).

44. Shri Lakhanlal Shaw carrying on busines under the trade name Messrs. Jaglal Shaw Lakhanlal Shaw 135/46 Girish Ghose Road, Belur, Howrah (a);

[W/219B, 30-9-64 (b); (A) M. S. round, steel scrap, m. s. ittings, shearing and punching wagons, doors rails, ld tyres, boilers, plates, mixed scrap, m. s. turning nd boaring, scrap steel rail, old nuts and bolts, scrap eel sleepers and steel plates (d): 26-6-65 (e).

45. Messrs. Ashwani Kumar Birwata, Om-Prakash irwata and Raj Kumar Birwata carrying on business nder the trade name Raj Kumar Ashwani Kumar, A.K. Chatterjee Road, Salkia, Howrah (a); HW 371A, 4-12-64 (b); (A) Squers rails plates and sheets): 29-6-65 (e).

46. Messrs. Adhir Ch. Saha, Panchkari Saha & dhir Ch. Saha, representing his minor son Ashim Kr. ha. carrying on business under the trade name Saha Co., Baltikuri, P. S. Jagacha, District Howrah (a); W/2571A, 14-8-63 (b); (A) Lime sand, bricks, stone ips, tiles, brick bats (d); 29-6-65 (e).

47. Shri Amarendra Nath Bose carrying on business nder the trade name Messrs. Allied Agencies, 33/7 asundia Road, Howrah (a): HW/2874A, 9-12-64 (b); ı) Ball bearings with sleeves and electrical motors (d); 7-65 (e).

48. Messrs. Janata Consumers, Co-operative Stores td., 66 Sashi Bhusan Chatterjee Street, Bally, Howrah); HW/2989A, 4-5-65 (b); (A) Groundnut oil, butter, oth paste, hair oil and blades (d): 1-7-65 (e)

49. (S) Messrs. Monomohan Sinha and Naban ohan Ghose carrying on business under the trade ame Friends Engineering Co. (for) Messrs. Krishna nandra Paul, Monomohan Sinha & Nabani Mohan hose carrying on business under the trade name iends Engineering Co., 17/2 Ashu Bose Lane, Belilious oad, Howrah (a): HW/1993A, 20-2-59 (b); 28-6-65 (e).

50. (S) Shriniwas Gupta (Prop.), carrying on business nder the trade name Agarwal Brothers, (for) Messrs. riniwas Gupta, Rameshwardoyal Gupta carrying business under the trade name Agarwal Brothers, Maharshi Debendra Road, Calcutta (a); JK/3014A. -11-59 (b); 7-7-65 (e).

51. Shri Madanlal Khemka, carrying on business nder the trade name Madanlal Mahabir Prasad, Maharshi Debendra Road, Calcutta (a); JK/2573A. 9-41 (b); (D) All sorts of iron goods (A) iron and eel beam, angle, channel, tea, square, nut bar, octagon ate, plain sheet, galvanised corrugated sheet, black rrugated sheet, ridging, gattering, iron scrap, steel rap, rail and bilet, black sheet cutting, strip, gal- nised tin plate, g. i. wire and black wire (d); 7-7-65).

52. Messrs. A. H. Bhiwandiwala & Co. (Bombay rivate) Ltd., 2 Doychatta Street, Calcutta (a); JK/ 89A, 9-12-52 (b); (A) Borax (d); 8-7-65 (e).

53. (S) Shri Panchanan Chatterjee, Proprietor, rrying on business under the trade name Messrs. handi Bastralaya (for) Shri Panchanan Chatterjee d Prokash Chandra Chatterjee, Partners, carrying business under the trade name Messrs. Chandi astralaya, Mirabazar, P. O. Plassey, Nadia (a); KR/ 80A, dated 15-5-61 (b); 28-6-65 (e).

54. Messrs. Ranjit Singh Nahata and Rikhab Chand Parsan carrying on business under the trade name R. S. Steel & Allied Agency, 50 Girish Park North, Calcutta (a); MK-3770A, 24-7-64 (b); (A) Sand, m. s. wire and wire nails (d); 25-6-65 (e).

55. Shri Sanwarmull Saraff carrying on business under the trade name Messrs. Sarad Engineering Works, 38/1 Ramtanu Bose Lane, Calcutta (a); MK-3595A, 6-10-59 (b); (A) Fish plates, steel furniture, steel windows 25-6-65 (e).

56. (S) Shri Mahendra Nath Dey, Shri Basudev Dey and Shri Netai Chand Dey carrying on business under the trade name Messrs. Mahendra Paper House (for) Shri Mahandra Nath Dey, Shri Madan Gopal Dey, Shri Basudev Dey and Shri Netai Chand Dey carrying on business under the trade name Messrs. Mahendra Paper House, 45A Baranashi Ghosh Street, Calcutta (a): MK-344A, 23-9-61 (b); 28-6-65 (e).

57 Messrs. Ramprotap Goel, Brijlal Goel and Rajpal Goel carrying on business under the trade name Messrs. Maya Galvanizing Works, 9 Upper Chitpore Road, Calcutta (a): MK-1528A, 30-6-48 (b); (A) Zinc (d); 28-6-65 (e).

58. Shiva Wire & Steel Products Ltd., 2 Jatindra Mohan Avenue, Calcutta (a); MK-3421A, 6-4-62 (b); (A) d. B Annealed Wires and binding wire after the word hard bright wires for sale (c); 28-6-65 (e).

59. (S) Shri Sudhir Chandra Majumder, Proprietor, carrying on business under the trade name Messrs G. E. Agency (for) Sarvasree Sudhir Chandra Majumder and Anath Bandhu Deb Gupta carrying on business, under the trade name Messrs. G. E. Agency, 12 Cornwallis Street, Calcutta (a); MK-2618A, 1-9-53 (b); (S) 1 Raw materials paper, block and ink, 2. plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Books for sale (for) paper, block and ink, 1 and 2 certified by the purchasing dealer to be required for use in any process in the manufacture of books for sale (c); 1-7-65 (e).

60 (S) Shri Biswanath Prosad and Shri Kharpattu Prosad Shaw carrying on business under the trade name Messrs. Sitaram Biswanath Prosad. (for) Shri Biswanath Prosad carrying on business under the trade name Messrs. Sitaram Biswanath Prosad, 75 Kailash Bose Street, Calcutta (a); MK-647A, 24-9-41 (b); 3-7-65 (e).

61. Messrs. Lily Chemical Works, 3 Ramakanto Sen Lane, Calcutta-4 (a); MK/2876A, 20-5-58 (b); (D) Hare Pomade, (A) Hair oil (d): 6-7-65 (e).

62. (S) Messrs. Mohammed Mursolin, Sultan Ahmed, Mohammed Mustaza carrying on business under the trade name M. Musolin & Co. (for) Messrs. M. Mursolin & Co., 60 Narkeldanga North Road, Calcutta (a); MK/2836A, 20-12-57 (b); 6-7-65 (e).

63. Prop. Shri Jadav Chandra Saha carrying on business under the trade name Messrs. S, C. Saha & Co., 5 Adhar Chandra Das lane, Calcutta (a);

MK/3733A, 6-5-64 (b); (A) Titanium dioxide, lithophone (d); 8-7-65 (e).

64. Messrs. Tincori Garai, Bholanath Sadhukhan and Gopal Chandra Sadhukhan carrying on business under the trade name Messrs. Biswanath Ghandar, 15/1/D Nirode Behari Mullick Road, Calcutta (a); MK/2186A, 22-8-31 (b); (A) Tobacco seed oil, rice bran oil, polang oil (d); 8-7-65 (e).

65. Messrs. Nandy Traders (P) Ltd., 157 Netaji Subhas Road, Calcutta (a); MR/2352A, 29-9-56 (b); (A) Frysol paste flux, frysol soldering fluid, silicon aluminium rod, aluminium brazing flux (d). 3-5-65 (e).

66. Shri Kalipada Chatterjee, Proprietor carrying on business under the trade name M. M. Chatterjee & Bros., 115 Netaji Subhas Road, Calcutta (a); MR/2510A, 19-11-57 (b); (A) Waterproof paper and wire nettings (d); 3-7-65 (e).

67. Messrs. Indu Kumar Doshi and Subhas Kundel, carrying on business under the trade name D. K. Trading Corporation, 42/1A Netaji Subhas Road, Calcutta (a); MR/2785A, 7-5-64 (b); (A) Line testers, copper wires, electrical insulating materials, electrical wires and cables, belt hooks, lead seals, iron joist (r.s.), iron tees, iron plates, iron sheets (galvd. and black), en. specification steels (in all shapes or special steels), rubber tubes and hoses, rubber insertion asbestos, steam packings, crucibles, ball, roller, tapper and thrust bearings, guage glasses, steel files, hacksaw blades, grinding wheels steel tubes, water filter, hand pumps and accessories (d); 3-7-65 (e).

68. (S) Sarbasree Gopal Chandra Roy Chowdhury, Ramesh Roy Choudhury, Swarna Kamal Roy Chowdhury, Dhakshina Ranjan Roy Chowdhury and Satya Ranjan Roy Chowdhury (for) Shri Dhakshina Ranjan Dey, Proprietor, carrying on business under the trade name Messrs. Abhoya Trading and Co., 109 Netaji Subhas Road, Calcutta (a); MR/2151A, 5-3-52 (b); 7-7-65 (e).

69. (S) The Gramophone Company of India (Private) Ltd. carrying on business under the trade name the Gramophone Company of India (Private) Ltd. (for) Messrs. The Gramophone Co. Ltd. (S) 33 Jessore Road, Dum Dum, Calcutta-6 (for) 33 Jessore Road, Dum Dum, Calcutta-6 (a); PG/367A, 24-9-41 (b); (S) 1. Raw materials, 2. Plant machinery, spare parts and accessories, 3. Consumable stores e. g. machine oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radios, Radiograms, gramophones, records, record players, radio cabinets (for) 1. Raw materials, 2. plant, machinery, spare parts and accessories, 3. consumable stores, viz., machine oil and coal, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) radios (ii) radiograms (iii) gramophones (iv) records (v) record players (vi) radio cabinets (e); 28-6-65 (e).

70. (S) Shrimati Bakul Rani Sarkar carrying on business under the trade name Leather House (for) Shrimati Bakul Rani Sarkar carrying on business under the ttade name S. C. Sarkar and B. R. Sarkar, Station Road, Kanchrapara, 24-Parganas PG/1008A. 16-12-49 (b); 1-7-65 (e).

71. Shri Satynarain Maheshwari, carrying business under the trade name Satyanarain Mahe wari, A. D. Dutta Street, Purulia (a); PR/132A, 10-57 (b); (A) (insert after soda) Gunja oil, groundn arrowroot, sugarcandy, ghee (d); 25-6-65 (e).

72. Shri Narsinghdas Agarwala & Shri Ramni Agarwala, carrying on business under the trade na Messrs. Narsinghdas Ramniwas, N. C. Das Gupta Ro Purulia, (a); PR/413A, 19-7-63 (b); (A) (Insert a linseed oil) poppy seed, dhania, jeera, chillies, met groundnut, arrowroot (d); 25-6-65 (e).

73. Shri Tarunendu Dutta, carrying on busin under the trade name Messrs. Bipanee, Doctordan Purulia, Adrabazar, Adra (a); PR/14B, 5-5-59 (A) (Insert after electrical appliances and goods), st chairs, steel tables, steel almirah, steel racks (d); 25-6- (e).

74. Shri Kedarnath Sharma, carrying on busin under the trade name Messrs. Kedarnath Sharm Purulia (a); PR/101A, 25-9-57 (b); (A) (Insert af spices) Groundnut, poppy seed (d); 28-6-65 (e)

75. Shri Sudhir Kumar Dutta, Shri Bhuban Moh Dutta & Shrimati Janakibala Dutta, carrying on bu ness under the trade name Messrs. Oriental Trade N. C. Dasgupta Road, Purulia (a); PR/255A, 8-8- (b); (A) (Insert after tag) Syrup, squash, mantles, barle lozanges, coffee, tooth paste, tooth brush, shaving brus metal polish, shoe polish, lantern (d); 28-6-65 (e)

76. Shri Sudhir Kumar Sen carrying on busine under the trade name Messrs. Sudhir Kumar Sen Brothers, Hattola, Purulia (a); PR/265A, 13-10-58 (b (A) (Insert after tea) Poppy seed, soda, groundnu dhuna, barley, dry fruits, catachue (d); 30-6-65 (e)

77. Shti Raghupatiram Ghagat, carrying on bus ness under the trade name Messrs. Nandlal Raghupat ram, Jhalda, P. O. Jhalda, District Purulia (b PR/92A, 25-9-57 (b); (A) (Insert after umbrella) stick (d); 1-7-65 (e).

78. Shri Jhabarmal Lodha carrying on busine under the trade name Messrs. Jhabarmal Lodha, P. Dubra, P. S. Para, District Purulia (a); PR/458 5-3-65 (b); (A) (Insert after tea) Groundnut oil, pot dhania, chillies (d); 5-7-65 (e).

79. (S) Messrs. Vrajlal Harakhji Raja, Bha Kumar Vrajlal Raja & Narendra Kumar Vrajlal R carrying on business under the trade name No Watch Co. (for) Shri Vrajlal Harakhji Raja carrying business under the trade name Messrs. Noble Wat Co., P/36 Radhabazar Street, Calcutta (a); RB/406A 8-6-51 (b); 2-7-65 (e).

80. Messrs. Kartick Charan Nandy and Dinaband Seal carrying on business under the trade name S Nandy & Co., 14/2 Old Chinabazar Street, Calcutta RB/949A, 12-5-58 (b); (A) Carbon block (d); 3 (e).

81. Shri Anil Kumar Chakraborty carryin business under the trdae name Messrs. Chakra

Traders, 8B Lalbazar Street, Calcutta (a); RB/818A, 18-1-57 (b); (A) 1. Raw materials, 2. Plant, sparo parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hooks, nuts and bolts for sale (c); (A) Hooks, units and bolts (d): 3-7-65 (e).

82. Shri Arun Jhunjhunwalla carrying on business under the trade name Messrs. India Tool Craft, 5 Mission Row, Calcutta (a); RB/1465A, 26-3-63 (b); (A) 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pig moulds and elastic suspension, assembly and hydraulic jocks (c); 3-7-65 (e).

83. Shri Sreenarayan Agarwala carrying on business under the trade name Messrs. Empire Cable Co., 22 Brabourne Road, Calcutta (a); RB/1399A, 24-7-61 (b); Insert the items 'tapes and empire cloth' after the item Electrical wire tube (c); 5-7-65 (e).

84. Messrs. Madan Mohan Dey, Madhusudan Dey and Malina Bala Dey carrying on business under the trade name J. K. Dey & Sons, 13 Old Chinabazar Street, Calcutta (a); RB/337A, 24-3-50 (b); Insert Acetylene lamps, flood lights and spare parts and accessories of such lights and lamps after the words Torches (c); 5-7-65 (e).

85. Shri Raichand Surana, Proprietor, carrying on business under the trade name Messrs. Calcutta Stores Sypplying Centre, 35 Canning Street, Calcutta (a); RB/1492A, 9-4-62 (b); (A) Spare parts of Cooper type engine (d); 5-7-65 (e).

86. Messrs. Sudhangsu Kumar Mukherjee, Biswanath Bhattacherjee, Nirapada Chakraborty, Kajal Dutta carrying on business under the trade name Essem Traders, 37 Radhabazar Street, Calcutta (a); RB/1475A, 27-6-64 (b); (A) Hair belting, brass invested spring, air cock, g. m. invested spring, adjustable clamps, stainless steel rod, copper flat, brass flat valve, gunny bags, copper rod (d); 5-7-65 (e).

87. (S) Messrs. Mela Singh, Sampuran Singh, Amar Singh, Mohinder Singh & Jamit Singh carrying on business under the trade name Shri Sampuran Saw Mills for Messrs. Shri Sampuran Saw Mills, 8 and 9 Bentinck Street, Calcutta (a); RB/930A, 18-5-56 (b), 6-7-65 (e).

88. Shri Prafulla Kumar Daw, Shri Birendra Kumar Daw, Shri Ranjit Kumar Daw, Shri Siboram Dutta, Shri Ranjit Kumar Dutta, Shri Rabindra Nath Dutta, Partners, carrying on business under the trade name Messrs. Daw Dutta Co., 167 Netaji Subhas Road, Ground floor, (Room No. 71A) Calcutta (a); RJ/1052A, 30-12-43 (b); (A) Tower bolts, door bolts, bolts nuts, burbed wire, shovels, crow bars, hammers, pick axe, beaters, coir string, doormats, bentilators, rammer, hamandista, buckets, karnic, washer, chain ring, panel pins, iron tacks, iron rivets, pully, c. i. monkey, hook bolts, hoop iron, steam jointing sheets; (D) Hardware (d); 25-6-65 (e).

89. (S) Shri Banshilal Jhawer, Shri Madanlal Jhawer, Shri Gajashar Jhawer, Shri Gangabishen Jhawer, Shri Mal Chand Jhawer, Partners, carrying on business under the trade name Messrs. Banshilal Madanlal (for) Shri Ganeshilal Jhawer, Shri Banshilal Jhawer, Shri Mal Chand Jhawer, Shri Gangabishan Jhawer, Partners, carrying on business under the trade name Messrs. Banshilal Madan Lal, 46 Strand Road, Calcutta-7 (a); RJ/1248A, 6-12-61 (b); 25-6-65 (e).

90. (S) Shri Gulab Chand Kothari, Shri Bulaki Chand Kothari, Shri Surendra Kumar Kothari, Shri Bijoy Kumar Kothari and Shri Kamal Kumar Kothari, Partners, carrying on business under the trade name Messrs. Kalyanmull Gulabchand (for) Shri Gulab Chand Kothari, Shri Bulaki Chand Kothari, Sundarlal Kothari (minor), Shri Bijoy Kumar Kothari (minor) and Kamal, Kumar Kothari Partners, carrying on business under the trade name Messrs. Kalyanmull Gulabchand, 195/1/1 Harrision Road, Calcutta (a); RJ/194B, 22-1-54 (b); 25-6-65 (e).

91. (S) Shri Sadhuram Bansal, Shrimati Sho Bai, Partners carrying, on business under the trade name Messrs. Bansal Trading Company (for) Shri Sadhuram Bansal, Shri Ratanlal Bansal, Partners, carrying on business under the trade name Messrs. Bansal Trading Company, 161 Netaji Subhas Road, Calcutta (a); RJ/3070A, 15-3-63 (b); (D) Hessian cloth (d); 28-6-65 (e).

92. (S) Shri Nagarmal Agarwalla and Shri Kailash Nath Sharma, Partners, carrying on business under the trade name Messrs. Tica Chemicals & Allied Industries (for) Shri Nagarmal Agarwalla, Shri Kailash Nath Sharma, Shri Ram Chandra Kurup and Shri Amar Nath Sharma, Partners, carrying on business under the trade name Messrs. Tica Chemicals & Allied Industries, 91 Lower Chitpur Road, Calcutta (a); RJ/3118A, 19-6-64 (b); 28-6-65 (e).

93. Messrs. Nityananda Sett and Sankar Prosad Nandy, Partners, carrying on business under the trade name Sree Guru Bhandar, Pandua, Hooghly (a); SP/1611A, 30-8-63 (b); (A) Groundnut oil (d); 28-6-65 (e).

94. (S) Shrimal Panchubala Kundu, Proprietress, carrying on business under the trade name Kamala Engineering Works,(for)Messrs. Lakshminarayan Kundu and Tarapada Karmaker, Partners, carrying on business under the trade name Lakshmi Engineering Works, Chanditala, Hooghly (a); SP/1622A, 4-11-63 (b); 28-6-65 (e).

95. (S) Sarbasri Kuldip Shah, Rajendra Prasad Shah, Sakhilal Shah, Mahabir Shah, Motilal Shah, Srichandlal Shah, Partners, carrying on business under the trade name Messrs Karu Shaw Budhan Shaw (for) Sarbasri Kalu Shah, Budhan Shah, Ramdhani Shah, Mahabir Shah, Gopi Shah, Motilall Shah, Partners, carrying on business under the trade name Messrs. Karu Shaw Budhan Shaw, 130 S. N. Banerjee Road, Calcutta (a); TL/952A, 9-1-47 (b); 2-7-65 (e).

96. Shri Pratap Chand Bachhawat, Proprietor, carrying on business under the trade name Asoke Trading Co., 2 Chowringhee Road, Calcutta (a);

TL/2943A, 22-5-65 (b); (A) Emery Powder, Abressive waterproof paper, sand paper, emery paper and emery cloth (d); 6-7-65 (e).

Explanatory notes.—Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of a registration have been amended

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 222 C.T. 15th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

(e) Date of cancellation.

1. Shri G. L. Sharma (Proprietor) carrying on business under the trade name G. L. Sharma, J. L. Nehru Road, P.O. Raniganj, district Burdwan (a); AS/1677A, 19-2-55 (b); Cement (d); 18-6-65 (e).

2. Shri Surendra Nath Karmakar, carrying on business under the trade name S. N. Karmakar, Amladih Market, P.O. Chittaranjan, district Burdwan (a); AS/1891A, 26-3-59 (b); 1. Raw materials, viz., gold, silver, copper, bronze, 2 Consumable stors, viz., Acid nitric and sulphuric. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: 1. Gold ornaments, 2. Silver ornaments 3. Gold ornaments, silver ornaments, gold, silver and precious stones (d); 22-6-65 (e).

3. Mr. Harold Templeton King, carrying on business under the trade name Messrs. H. T. King A. R. P. S., P233 Park Street, Calcutta-16 (a); BH/3531A, 13-9-63 (b); 1. Raw materials, 2. Machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Photo prints (c); 28-5-65 (e).

4. Shri Netai Chandra Dey, Proprietor, carrying on business under the trade name Messrs. Netai Chandra Dey, Raghunathsayar, Vishnupur, Bankura (a); BK/264A, 6-2-50 (b); Handloom woven cloths (dhuti, saree, keta) and chadars (d); 25-6-65 (e).

5. Messrs. Tarak Nath Sen, Bholadasi Sen, Tunga Nath Sen, Sagar Nath Sen Ashutosh Sen, and Bipad Taran Sen, carrying on business under the trade name Tarak Nath Sen & Sons, 25 Guri Mohal Road, Gorabazar, Berhampore, Murshidabad (a); BR/677A, 15-9-60 (b); Sodium carbonate, chilli, turmeric, coconut oil, catechue, incence cloves, cumminseed, cassialeaf, linseed oil, corriandar seed, fenugreek seed, cardamom and betelnut (d); 2-7-65 (e).

6. Shri Jawarilal Jain, Proprietor, carrying on business under the trade name Messrs. Ashoke Stores, Dinhata, district Cooch Behar (a); CB/949A, 27-12-62 (b); Cloths, hosiery goods and readymade garments (d); 6-7-65 (e).

7. Messrs. P. Mukherjee & Sons (P) Ltd., 7 Wellesley Place, Calcuta (a); EL/3094A, 9-1-56 (b); Coal, iron and steel, malleable iron, bearing (d); 25-6-65 (e).

8. Messrs. Arun Ghosh & Co. (Private) Ltd., 1 British Indian Street, Calcutta (a); EL/2292A, 2-12-50 (b); Dairy products, provisions and rubber goods, electrical goods, flush pipe and cistern, linseed oil, basin and urinals, meter and lead pipe (d); 25-6-65 (e).

9. Messrs. Edgar Handley & Co. (Private) Ltd., 29A Waterloo Street, Calcutta (a); EL/2712A, 20-2-53 (b), Leather hair and rubber belting, picking bands, tuggers and all mill stores (d); 28-6-65 (e).

10. Basanti Rice Mill, Sibpur Guzarpore, P.O. Howrah (a); HW/441A, 25-11-51 (b); Paddy, machinery and 1, any other raw materials, 2. Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of rice (c); 1-7-65 (e).

11. Babul Brothers & Co., 11/4 Canal Circular Road Calcutta (a); MK/2621A, 21-12-55 (b); Soft wood logs (d); 3-7-65 (e).

12. Shri Hari Pada Dey, carrying on business under the trade name Messrs. Hari Pada Dey, Rangadih, P.O Rangadih, district Purulia (a); PR/414A, 22-7-63 (b). (i) Raw materials, (ii) plant, machinery and spare parts, (iii) Consumable stores, viz., charcoal, soda, saji. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: shellac, seedlac, buttonlac, and lac products (c); sticklac, seedlac, shellac and lac products (d); 30-6-65 (e).

13. Shri Banarsilal Saraf, Shri Shyamlal Saraf, Shri Mahabir Prosad Saraf, Shri Matrumal Saraf, Shri Subhkaran Saraf, Shri Sawalram Saraf and Shri Sitaram Saraf, Partners, carrying on business under the trade name Messrs. Banarsilal Kesardeo, 76 Cotton Street, Calcutta (a); 158 Cross Street, Calcutta (a); RJ 208B 24-8-56 (b); Cotton yarn (d); 25-6-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:

A—Other raw materials.

B Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 225 C.T.—15th July 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act. 1956. are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

1 Sarbashri H. Agarwala, R. S. Gupta, Rukmoni Devi and Ramawatar Gupta (Partners), carrying on business under the trade name Messrs. Radheshyam Trading Co., 105/A Diamond Harbour Road. Calcutta-23 (a); 409A (AL) (C), 8-7-65 (b); Pulses and Gur (c).

2 Sm. Arupa Daw carrying on business under the trade name Daws Distribution. Megnad Saha Road, P.O. Asansol, Burdwan (a); 823A (AS) Central. 21-6-65 (b); Toilet powder, blades, snuff, hair oil, shaving brush, feeding bottle nipple, coffee spray and contraceptive rubber goods (c).

3. Shri Swarup Narayan Chatterjee carrying on business under the trade name Dristidan. Benachiti. P.O. Durgapur-4. District Burdwan (a). 824A (AS) Central, 23-6-65 (b); Optical lense, frame and case (c); Optical frames and glasses for use in the manufacture of spectacles (d).

4 Shri Gurbachan Singh carrying on business under the trade name G. S. Puneswar & Sons. G T Road East. P.O. Asansol. District Burdwan (a); 825A (AS) Central. 23-6-65 (b); Pump; empellor, h. t. cable motor caparitor; electric motor; cable compound, cable box; pipe fittings, copper contracts, oil circuit braker, switches; welding equipments, starters, wax, ebonite rods; enamelled wires; dee wires; empire cloth; Bitheroider paper; fibre sheet; bakelite sheet; resin, cord; solder wires and sticks; mica; black and golden varnish and cotton tapes (c).

5. Sarbasree Jaysukhlal D. Sheth, Indumati D. Deshi (Partners), carrying on business under the trade name D. S. Trading Co., 72 Canning Street, Calcutta (a); 1467A (AT) Central, 3-7-65 (b); Petromax Lamps and Parts, Stoves and Parts, Blow Lamps (c).

6. Shri Sushil Dhawan, Mrs. Pushpa Dhawan and Mrs. Rani Dhawan carrying on business under the trade name Messrs. Esares Enterprises. 14 Theatre Road. Calcutta-16 (a); 957A (BH) Central. 25-6-65 (b); Iron and steel and wire nettings and expanded metal (c).

7. Shri Brojin Banerjee carrying on business under the trade name Messrs. The Tea Representation, 8 Gurusaday Road, Calcutta 19 (a); 958A (BH) Central, 29-6-65 (b); Tea in chests and gunny bags (c); Tea chests and gunny bags (g).

8. Messrs. Eastern Forum Private Ltd. 7A Elgin Road. Calcutta-16 (a); 959A (BH) Central. 1-7-65 (b); Steel tubes, spokes, wire pins and steel strips for use in manufacture of steel furniture, cycle parts and fan guards (d).

9. Sm. Joy Kumari Chhajore and Rekhab Chand Chhajore carrying on business under the trade name Bachhraj Rekhab Chand Andi Kandi, Murshidabad (a); 175A (BR) (Central). 2-7-65 (b); White cummin seeds (c).

10. Sharbasri Jitendra Shah Bhupatrai Shah and Jaswant Kumar Shah, carrying on business under the trade name Chemicals Trading Corporation. 55 Canning Street. Calcutta (a); 1640A (CL) Central. 22-6-65 (b); Laboratory Chemicals (c).

11. Shri Sukhlal Shah carrying on business under the trade name Messrs R. Sukhlal & Co 55 Canning Street, Calcutta (a); 1641A (CL) Central. 25-6-65 (b), Stamless Steel Utensils. (c).

12. Shri Dalsukh Ray H. Savani carrying on business under the trade name Messrs. Dalsukh Ray Savani, 161 Rabindra Sarani. Calcutta (a); 1642A (CL) Central. 26-6-65 (b), Non-ferrous metal (c).

13 Shri Abhyaram Gupta carrying on business under the trade name Messrs. Abhyram Gupta & Co., 134/1 Mahatma Gandhi Road. Calcutta (a). 1643A (CL) Central. (b); 28-6-65 (b)

14 United Wire Ropes Ltd. 55 Canning Street, Calcutta (a). 1644A (CL) Central. 29-6-65 (b); Wire rope (c).

15. Shri Mohd Ali carrying on business under the trade name M A. Traders. 36 Lower Chitpur Road, Calcutta (a). 1645A (CL) Central. 1-7-65 (b); Welding cables (c)

16 Shri S B Goda, Proprietor, carrying on business under the trade name Valcan Stationery Mart. 146/1 Old Chinabazar Street Calcutta (a); 1877A (CR) (C). 29-6-65 (b).

17 Shri Adhir Kumar Das, Lokhnath Das and Somnath Das carrying on business under the trade name Modern Office House 11 Esplanade East. Calcutta (a); 935A (EL) Central. 28-6-65 (b). Radio and Radio parts, Radio accessories, photo goods (c).

18. Shri Kashi Prasad Agarwalla and Shri Bijoy Kumar Agarwalla carrying on business under the trade name Madhusudhan Industries. 51 Stephen House. 4 Dalhousie Square. Calcutta (a); 937A (EL) Central. 5-7-65 (b); Raw materials plant, machinery, spare parts and accessories in the manufacture of Bentonite Powder (d)

19. Sarbashree Tarakeshwar Nath Tripathi and Bishnu Prasad Sharma carrying on business under the trade name Shree Biswanath Moulding Works. 30 Dharmatolla Road. Opposite Bharat Blade Factory. Belur. Howrah (a). 1077A (HW) (Central). 26-6-65 (b).

20. Sarbasree Kumudrai Ratilal Boghani and Indravadan Ratilal Boghani carrying on business under the trade name Electric Engineering & Trading Co., 31 Mukhram Kanoria Road, Howrah (a); 1078A (HW) (Central), 26-6-65 (b)

21. Shri Hari Kishan Rathi carrying on business under the trade name Orient Paulin & Polythene Works, 29 Jhafarmal Jalan Road, Lillooah, Howrah (a); 1079A (HW) (Central), 28-6-65 (b); Machinery for the manufacture of Polythene bags (d).

22. Sarbasree Bidyadhar Poddar, Yudhisthir Kumar Poddar, Ram Singh Chowdhury and Nemaichand Agarwalla carrying on business under the trade name the Indian Industrial Corporation, 42 Ashu Bose Lane, Howrah (a); 1080 (HW) (Central), 29-6-65 (b); Pipe and Pipe fittings (c).

23. Shri Usha Ranjan Dutta, carrying on business under the trade name Lakhmi Bhandar, 13B Digamber Jain Temple Road, Calcutta (a); 1209A (JK) Central, 6-7-65 (b).

24. Shri Shrawan Kumar Poddar carrying on business under the trade name Swadeshi Wire Agency, 149 Cotton, Street (Room No. 22), Calcutta (a); 1210A (JK) Central, 7-7-65 (b).

25. York India Ltd., E-2 Gillander House, 8 Netaji Subhas Road, Calcutta (a); 1675A (LR) Central, 19-6-65 (b); Air Conditioning, Accessories, Spares and Components for Air Conditioning (c).

26. Shri Samir Kumar Bose and Saroj Kumar Bose carrying on business under the trade name Mines & Industries Services, 27-2C Strand Road, Calcutta (a), 1676A (LR) Central, 23-6-65 (b), Raw materials for use in the manufacture of the following classes of goods: (*i*) Sylvester Pitrop withdrawer (*ii*) Rubber Plug insulating (*iii*) Expansion bolts, (*iv*) Bulldog clamps, (*v*) Mine Hanger, (*vi*) Bolts (d);

27. The Andhra Scientific Co Ltd. 5 Commercial Buildings, Netaji Subhas Road, Calcutta (a); 1677A (LR) Central, 23-6-65 (b); Scientific Instruments of various kinds including Engineering Apparatus, Surveying instruments, Laboratory Chemical (c).

28. Sarbasree Murari Prasad Dey and Gobinda Chanda Dey carrying on business under the trade name Dey Brothers, 23 Biplabi Rash Behary Bose Road, Calcutta (a); 1678A (LR) Central, 24-6-65 (b); (1) Coir Mat, (2) Coir Matting, (3) Rubber Mat, (4) Rubber Disc (c).

29. Shri Baidya Nath Das and Srimati Kamala Bala Dassi carrying on business under the trade name Messrs. Sarbamangola Stores, 228A Maniktola Main Road, Calcutta-54 (a); 1307A (MK) (Central), 25-6-65 (b); Wood (c); Wood for the manufacture of Doors, Windows, Chairs and Tables (d).

30. Captain Kanai Lal Mukherjee carrying on business under the trade name Messrs. Eastern Commercial Service, 17 Gora Chand Bose Road, Calcutta (a); 1308A (MK) (Central), 25-6-65 (b)

31. Shri Abdul Rashid carrying on business under the trade name Messrs. Kardar Leather Stores, 11-1A Cornwallis Buildings, Calcutta (a); 1309A (MK) (Central), 28-6-65 (b); Leather (c).

32. Shri Bjranglal Jalan, carrying on business under the trade name Messrs. Shri Bajrang Company, 218A Chittaranjan Avenue, Calcutta (a); 1310A (MK) (Central), 28-6-65 (b).

33. Shri Shiv Sharma carrying on business under the trade name Messrs. Lahore Machinery Corporation, 96 Upper Chitpore Road, Calcutta (a); 1311A (MK) (Central), 29-6-65 (b).

34. Sree Sankari Prosad Singha, Proprietor, carrying on business under the trade name Messrs. Radio Electronic Corporation, Netaji Subhas Road, Malda (a); 283A (ML) (Central), 25-6-65 (b); Radio, radio parts, switch and plug, tape and multiplug (c).

35. Sarbasree Banwarilal Agarwala and Mohanlall Agarwala Partners, carrying on business under the trade name Messrs. Banwarilal Agarwala, Balurghat, West Dinajpur (a); 184A (ML) (Central), 30-6-65 (b); Asbestos sheet and asbestos goods (c).

36 Sm Saraswati Devi carrying on business under the trade name Rajkumar Chowrasia, Sankararah P.O. Tamluk, District Midnapore (a); 530A (MN) Central, 26-6-65 (b):

37. Messrs. Patel Gobind Megji, Patel Nawji Megji, Patel Nagji Lalji, Patel Nanji Lalji, Patel Vasram Hansraj and Patel Sonji Narayan carrying on business under the trade name K. N. Patel & Co., 8 Barrackpore Trunk Road, Belgharia, 24 Parganas (a), 911A (PG) (Central), 26-6-65 (b); Timber intended for use in the manufacture of sized Timber (d)

38. Shrimati Bhupendra Kaur carrying on business under the trade name Roop Roy Cycle Mart, 23 Workshop Road, P.O. Kanchrapara, 24-Parganas (a); 912A (PG) (Central), 29-6-65 (b); Cycles and Cycle accessories (c)

39. Shrimati Shakuntala C. Jani, carrying on business under the trade name Kalpesh Industries 5 Chanditola Main Road, Calcutta 53 (a); 913A (PG) (Central) 29-6-65 (b).

40. Sarbasri Ranjit Kumar Paul, Montosh Kumar Paul, Ajit Kumar Paul, and Swaraj Kumar Paul, carrying on business under the trade name Messrs. Ranjit Paul, Jhalda, P.O. Jhalda, District Purulia (a 336A (PR) Central, 25-6-65 (b); Raw materials, Provided that all goods for which exemption from payment of sales Tax is claimed are intended for use in the actual process of manufacture of goods named below for sale Biri. (d).

41 Messrs. Gupteshwar Nath Nigam, Kamesh Nath Nigam, Lokeshwar Nath Nigam Maheshwar Nath Nigam and Umeshwar Nath Nigam carrying on business under the trade name Benaras Cycle stores, 7 Bentinck Street, Calcutta (a); 12 27A(RB) (Central) 3-7-65 (b) Cycle and cycle parts (c).

42. Messrs. Contin.pex Private Limited, 33 Camac Street, Calcutta (a); 1228A(RB) (C) 3-7-65 (b); Gypsum (c);

43. Messrs. Atel Engineering Private Ltd. 1 Lallbazar Street, Mercantile Buildings, Calcutta (a 1229A(RB) (C), 3-7-65 (b).

44. Shri Padam Chand Jain, Shri Bhanwarlal Dugar, Partners, carrying on business under the trade name Messrs. Steel Tube Co., 203/1 Mahatma Gandhi Road, Calcutta (a); 934A(RJ) (Central). 29-6-65 (b). Pipe fittings (c).

45 Shri Banawarilall Agarwalla, Proprietor, carrying on business under the trade name Serampore Ampoule Supplier, 51 B. L. C. Mills Road. Mahesh Bishra, Hooghly (-a); 321AS (P) (Central), 7-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (1) Glass ampoule (c); Glass ampoules (d).

46. Messrs. Machineries & Electricals Private Ltd. carrying on business under the trade name Machineries & Electricals Private Ltd., 74 Beliaghata Main Road Calcutta (a); 998A(TL)C. 25-6-65 (b).

47 Sarbasri Ramchand Dhankani, Parshottam Das Talreja, Mohan Das Wadhwani, Ashok Kumar Ajwani, Partners carrying on business under the trade name Ashok Kumar & Co., 13/1 Futnani Chambers (Old Hindusthan Buildings), Corporation place, Calcutta-13 (a); 999A(TL)C 25-6-65 (b); Stone chips, gravel, ballast, boulders (c).

48 Chandras' Chemical Enterprises Private Limited carrying on business under the trade name Chandras' Chemical Enterprises Private Limited, P-24 C I. T Road Calcutta (a); 1000A(TL)C, 28-6-65 (b).

49 Shri Hari Ram Dhar, Proprietor, carrying on business under the trade name Dhar Engineering Works, 77 Dharamatolla Street, Calcutta (a); 1001A (TL) (C) 5-7-65 (b).

50 Shri Krishan Kumar Sachdev, Proprietor carrying on business under the trade name R. K. Industries, 3A Elliot Road, Calcutta-16 (a); 1002A(TL)(C) 5-7-65 (b)

51 Shri Bijoy Prokash Jain and Shri Nirmal Jain (Partners) carrying on business under the trade name Multan Chand Bimal Prokash, 526 Iswar Bhawan Chuna Baoli, Delhi-6(a); 26A(CS.) (Central) 21-6-65 (b)

S. K. BOSE, Commissioner.

No. 226C.T.—15th July 1965.—In Pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 5 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date entered against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture of processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Makhanlal Chowdhury carrying on business under the trade name Mahabir Bhander, Benachitty, Durgapur-4, district Burdwan (a); 800A (AS) Central, 15-2-65 (b); (A) Dehydrated and canned vegetables (c); 21-6-65 (h).

2. (S) Mining and Allied Machinery Corporation Ltd. carrying on business under the trade name Mining and Allied Machinery Corporation Ltd., (for) Messrs. Heavy Engineering Corporation Ltd. carrying on business under the trade name Coal Mining Machinery Project, P.O. Durgapur-10, Burdwan (a); 766A (AS) Central, 31-8-64 (b); 23-6-65 (h).

3. Shri Hirji Haridas Rajda carrying on business under the trade name Rajda Sales Corporation, 1 Portuguese Church Street, Calcutta (a); 1214A (AT) Central, 13-10-61 (b); (A) Ammonium acetate, sodium acetate, tin chloride, ferric chloride, bromine, picric acid, carbon-di-sulphade, yellow ammonium sulphade (c); 3-7-65 (h).

4 Messrs Sudhir Kumar Saha, Ratneswar Saha and Sanjib Kumar Saha, carrying on business under the trade name Sudhir Kumar Ratneswar Saha, 76 Jamunalal Bazaz Street, Calcutta (a); 1316A (AT) Central, 13-2-64 (b); (A) Banco, packs (c); 3-7-65 (h).

5. (S) Shri Hetram Agarwala, Shri Bishamber Dayal Agarwala, Shri Chandra Kumar Agarwala and Shri Janki Kumar Agarwala carrying on business under the trade name Messrs. Hetram Chananmall (for) Shri Radha Kishen Agarwala, Shri Hetram Agarwala, Shri Chandanmal Agarwala, Shri Noranglal Agarwala and Shri Dwarka Prosad Agarwala carrying on business under the trade name Messrs. Hetram Chananmall, (S) 26A Armenian Street, Calcutta (for) 32 Armenian Street, Calcutta (a); 419A (AT) Central, 28-6-57 (b); 5-7-65 (h).

6. (S) Sarbasree Girdharlal Bhanulal Kothari, Amritlal Bhanulal Kothari, Jayantilal Bhanulal Kothari and Jaykar Harilal carrying on business under the trade name Messrs. Girdharlal Bhanulal (for) Sarbasree Girdharlal Bhanulal Kothari, Amritlal Bhanulal Kothari, Harilal Bhanulal Kothari and Jayantilal Bhanulal Kothari carrying on business under the trade name Messrs. Girdharlal Bhanulal, 32 Armenian Street, Calcutta (a); 409A (AT) Central, 28-6-57 (a); 7-7-65 (h).

7. Sarbasree Liladhar Bhimji, Jiwandas Bhimji Jamnadas Bhimji and Vallabhdas Bhimji, Partners, carrying on business under the trade name Messrs. V. Jiwandas & Co., 218 Jamunalal Bazaz Street, Calcutta (a); 1049A (AT) Central. 30-11-59 (b): (A) Dyes, colours and chemicals (d); 8-7-65 (h).

8. Messrs. Warren William Burgiss, Richard Thomas Aldworth and Lowell Dryden, carrying on business under the trade name The Knox Company, Acharya Jagadish Bose Road, Calcutta-20 (a); 923A (BH) Central, 19-4-65 (b); (A) Drugs and medicines for the purpose of manufacture of drugs and medicines (d); 25-6-65 (h).

9. Shri Bhujendra Nath Ray Choudhury carrying on business under the trade name Messrs. Aloke & Brothers, (S) 204 Rash Behari Avenue, Calcutta (for) 5B Dover Lane, Calcutta (a); 800A (BH) Central. 21-6-57 (b); 29-6-65 (h).

10. Shri Rasamoy Sen, Proprietor, carrying on business under the trade name Messrs. Uma Stores, Rastola, Bankura (a); 189A (BK) Central, 2-9-63 (b); (A) Perfumery goods (c); 21-6-65 (h).

11. Sarbasree Shri Kishan Samalia, Soramdas Samalia, Purshothamdas Samalia and Chandarbas Beriwala carrying on business under the trade name Messrs, Shri Kissen Beriwala & Co., (S) 126 Chittaranjan Avenue, Calcutta (for) 1 Balaram Dey Street, Calcutta (a); (S) 1639A (CL) Central (for) 35A (MK) Central (b); 18-6-65 (h).

12. Sarbashri Durgadutt Agarwalla, Sriram Agarwalla, Gangadhar Agarwalla and Bhajanlal Agarwalla carrying on business under the trade name Messrs. Durgadutt Agarwalla & Bros., 134/1 Mahatma Gandhi Road, Calcutta (a); 111B (CL) Central, 17-2-65 (b; (A) Asbestos sheets, pipics and accessories (c); 19-6-65 (h).

13. Messrs. Gangaram Thawardas Sayatbhama R. Manwari, Devkishan R. Manwari and Harish R. Manwari carrying on business under the trade name Messrs. Harish Trading Co., 55 Canning Street, Calcutta (a); 1516A (CL) Central, 11-7-64 (b); (A) Workshop machinery and tools (c); 19-6-65 (h).

14. Messrs. Pravin Chandra M. Doshi, Navanit Kumar Botadra, Nayan Kumar V. Shah and Srimati Mukta Gouri Shah, carrying on business under the trade name Messrs. Chemi Pharma Distributors, 55 Canning Street, Calcutta (a); 1293A (CL) Central, 4-1-63 (b); (A) Five chemicals and laboratory chemicals (c); 19-6-65 (h).

15. Salimullah Mallick carrying on business under the trade name Messrs. United Plywood Stores, (S) 81B Chittaranjan Avenue, Calcutta (for) 64 Chittaranjan Avenue, Calcutta (a); 1033A (CL) Central. 24-5-60 (b); 22-6-65 (h).

16. (S) Md. Bux Elahi and Md. Enam Elahi carrying on business under the trade name Royal Boot House, (for) Messrs. Royal Boot House, 18 Lower Chitpur Rd. Calcutta (a); CL/2580A, 28-10-57 (b); 26-6-65 (h).

17. (S) Shri Gouri Shankar Shaw, carrying on business under the trade name Messrs. Ganpat Shaw & Co. (for) Messrs. Ganpat Shaw & Co., 97 Harrison Road, Calcutta-7 (a); 583A (CL) Central. 2-9-57 (b) 26-6-65 (h).

18. (S) Shri Banwarilal Khemka, Girdharilal Khemka, Vijoy Kumar Khemka, Vishnu Kumar Khemka Mahesh Kumar Khemka and Dinesh Kumar Khemka carrying on business under the trade name Messrs Anant Ram Hiralal (for) Messrs. Anant Ram Hiralal 39 Tara Chand Dutta Street, Calcutta (a); 155A (CL Central, 26-6-57 (b); 26-6-65 (h).

19. (S) Messrs. Subhkaran Rajgarhia and Omprakash Rajgarhi carrying on business under the trade name Messrs. Imperial Trading Company (for) Messrs Birendi Devi Rajgarhia, Gita Devi Rajgarhia and Kiran Devi Rajgarhia carrying on business under the trade name Messrs. Imperial Trading Company, 12 Syed Salley Lane, Calcutta (a); 41B (CL) Central. 31-8-57 (b); 26-6-65 (h).

20. Janab Qamrul Huda and Kali Charan Agarwala carrying on business under the trade name Diamond Optical Co., 82 Colootola St., Calcutta (a) 1466A (CL) Central, 21-3-64 (b); (A) (1) Raw materials. Spectacle joints, nose pads. screws, wines, german silver plates and wine, spectacle pins and celluloid sheets. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Spectacle frame. (d); 29-6-65 (h).

21. Shri Rajani Kant Doshi, Proprietor, carrying on business under the trade name Messrs. Doshi Dyes & Chemicals Co., 11 Armenian Street, Calcutta (a) 1604A (CR) Central, 19-4-63 (b); (A) Laboratory chemicals, Industrial chemicals and solvents (c) 26-6-65 (h).

22. (S) Messrs. Bhagilal Sanghvi and Virendra Bhagilal Sanghvi, carrying on business under the trade name Jai Bharat Mill Stores (for) Messrs. Bhagilal Sanghvi, Hira Gouri Pandya, Dilip Kumar J. Pandya Narendra J. Pandya and Pradip Kumar J. Pandya carrying on business under the trade name Jai Bharat Mill Stores, 71A Netaji Subhas Road, Calcutta (a) 41A (CR) Central 20-6-57 (b); 26-6-65 (h).

23. Messrs. Ramanand Jain, Jagadish Rai Jain Shri Ram Jain and Niranjanlal Jain carrying on business under the trade name Jain Bros., 29 Strand Road Calcutta, (D) Calcutta (1) (a); (S) 1876A (CR) Central (for) 72B (CR) Central (b); 28-6-65 (h).

24. Sarbashri Kamala Devi Agarwal, Ramesh Chandra Agarwal and Shyama Charan Goyal carrying on business under the trade name Pigments & Chemical Products, 10, Armenian St., Calcutta (a); 1479A (CR) Central 10-1-63 (b); (A) Granulator machine (c) 1-7-65 (h).

25. Messrs. Siliguri Flour Mills (Private) Ltd. (S) (1) 3 Fancy Lane, Calcutta-1, (2) Sevoke Road Siliguri (for) 3 Fancy Lane, Calcutta-1 (a); (S) 1331 (FL) Central (for) 874A (FL) Central (b): 29-6-65 (h).

26. **Messrs. Daygon & Co. (P) Ltd., (S) 4 Dalhousie Sqr. East, Calcutta (for) (1) 4 Dalhousie Sqr. East, Calcutta, (2) 1/1C Mission Row, Calutta (a); (S) 936A (EL) Central (for) 118B (EL) Central (b); 29-6-65 (h).**

27. **Sm. Belarani Kar, Proprietress, carrying on business under the trade name Messrs. S. K. Kar & Co., E2/10 Maidan Market, Calcutta-13 (a); 782A Central, 19-1-63 (b); (A) Spices powder, bottled fish (c); 5-7-65 (h).**

28. **Messrs. Ajoy Kumar Khandelwal, Ramkumar Khandelwal and Radheyshyam Khandelwal carrying on business under the trade name The Camote Corporation, 12 Waterloo Street, Calcutta (a); 908A (EL) Central, 25-2-65 (b); (A) Motor vehicle parts and accessories (c); 6-7-65 (h).**

29. **Sarvasree Shah Kastoormal, Shah Umaimal, Shah Indormal, Shah Jeetmal, Shah Sobhasmal, Shah Chattaumal, Shah Gyanmal, Shah Mahendra Kumar, Partners, carrying on business under the trade name Messrs. General Export Co., 1 British Indian Street, Calcutta (a); 416A (EL) Central, 27-8-57 (b); (A) Starch powder, dextrin powder, bihar bentonit, textile china clay (c); 6-7-65 (h).**

30. **(S) Messrs. Shree Vijoy Iron Foundry (P) Ltd., (for) Messrs. Gobindram Rulsan, Onkermal Saraf, Harmukhroj Saraf, Arjun Das Saraf, Hachandroy Saraf, Chhotelal Saraf, Jagdish Prasad Saraf and Hiralal Saraf, carrying on business under the trade name Vijoy Iron Foundry, 105 Stephen House, 5 Dalhousie Sqr. East., Calcutta (a); 151A (EL) Central, 5-7-57 (b); 6-7-65 (h).**

31. **Messrs. Bhudur Chandra Lahiry, Shibdas Lahiry, Anil Chandra Lahiri, carrying on business under the trade name S. Ram & Co., 20/1 Maharshi Debendra Road, Calcutta (a); 289A (JK) Central, 3-7-57 (b); (A) For use in the manufacture of combination punching, shearing and cropping machine (d); 3-7-65 (h).**

32. **Shri Madanlal Khemka, carrying on business under the trade name Madanlal Mahabir Prasad, 19 Maharshi Debendra Road, Calcutta (a); 284A (JK) Central, 3-7-57 (b); (D) All sorts of iron goods (c); (A) Iron and steel beam, angle, channel tea, square, nut bar, octagon, plate, plain sheet, galvanised corrugated sheet, black corrugated sheet, ridging, guttering, iron scrap, steel scrap, rail and bilet, black sheet cutting, strip, galvanised tin plate, g. i. wire and black wire (c); 3-7-65 (h).**

33. **Shri Rukmini Kanta Ghose, Shri Anadi Narayan Ghose, Shri Saradindu Narayan Ghose, and Sm. Ushabani Ghose, carrying on business under the trade name, Lakshmi Narayan Traders, 13A Digambar Jain Temple Road, Calcutta (a); 1148A (JK) Central, 25-2-65 (b); (A) Turmeric (c); 8-7-65 (h).**

34. **(S) Shriniwas Gupta (Proprietor), carrying on business under the trade name Agarwal Bros. (for) Messrs Shriniwas Gupta, Rameshwardayal Gupta, carrying on business under the trade name, Agarwal Brothers, 20 Maharshi Debendra Road, Calcutta (a); 823A (JK) Central, 16-11-59 (b); 8-7-65 (h).**

35. **Sarwakmall Shroff, carrying on business under the trade name, Messrs. Sharaf Engineering Works 38/1 Ramtanu Bose Lane, Calcutta (a); 1094A (MK) Central, 27-11-59 (b); (A) Cables and drilling rods (c); 25-6-65 (h).**

36. **Abdul Kader, carrying on business under the name Messrs. Indian Glass Works, 262 Upper Circular Road, Calcutta (a); 1043A (MK) Central, 18-2-63 (b); (A) Cavity block (c); 26-6-65 (h).**

37. **(S) Mahendra Nath Dey, Shri Basudev Dey and Shri Netaichand Dey, Partners, carrying on business under the trade name, Messrs. Mahendra Paper House (for) Shri Mahendra Nath Dey, Shri Madan Gopal Dey, Shri Basudev Dey and Shri Netai Chand Dey, Partners, carrying on business under the trade name Messrs. Mahendra Paper House, 45A Baranashi Ghosh, Street, Calcutta (a); 1260A (MK) Central, 21-1-65 (b); 28-6-65 (h).**

38. **Messrs. Ramprotap Goel and Rajpal Goel, carrying on business under the trade name Messrs. Maya Engineering Works, 9 Upper Chitpore Road, Calcutta (a); 75A (MK) Central, 22-6-57 (b); (S) (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores except declared goods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :—(i) Conduit pipes, (ii) Buckets, (iii) Steel furniture and cabinets (iv) Skulp, (v) G. C. Sheets, (vi) G P. Sheets, (vii) Pipe, (viii) Pipe fittings, after the words g. p. sheets (for) (1) Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores except declared goods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Conduit pipes, (ii) Buckets, (iii) Steel furniture and cabinets, (iv) Skulp, (v) G. C. sheets, (vi) G. P. Sheets (d); 28-6-65 (h).**

39. **Messrs. Rampratap Goel, Brijlal Goel and Rajpal Goel, carrying on business under the trade name Messrs. Maya Galvanizing Works, 9 Upper Chitpore Road, Calcutta (a); 75A (MK) Central, 22-7-57 (b); (S) 1. Raw materials. 2. Plant machinery, spare parts and accessories. 3. Consumbale stores, except declared goods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Conduit pipe, (ii) Buckets, (iii) Steel furniture and cabinets, (iv) Pipe, (v) Pipe fitting for sale. (for) 1. Raw materials. 2. Plant machinery, spare parts and accessories. 3. Consumable stores except declared goods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Conduit pipe, (ii) break, (iii) Steel furniture and cable nets, (iv) Skulp, G. C. Sheets and G. P. Sheets, (v) Pipe, fittings (d); 29-6-65 (h).**

40. **(S) Shri Biswanath Prosad and Shri Kharpattu Prosad, carrying on business under the trade name Messrs. Sitaram Biswanath Prosad (for) Shri Biswanath**

Prosad, carrying on business under the trade name Messrs. Sitaram Biswanath Prosad, 75 Kailash Bose, Street, Calcutta (a); 54A (MK) Central, 1-7-57 (b); 3-7-65 (h).

41. Shri Janki Prosad, carrying on business under the trade name, Messrs. National Bearing and Tools Stores, 224/5 Cornwallis Street, Calcutta (a); 626A (MK) Central, 7-1-58 (b); (A) Shearing machine, punching machine, forging machine, hamour machine, gear cutting machine, boring machine, nail machine, milling machine, power press machine, ball press machine, soltting machine, electric motors, dividing-head-trimming machine, rod threading machine, sheet rolling machine, surface machine, motor attachment, hop gear machine, gear set, stone crusing machine, socket block, draw bench machine, chain pulley block, steel ball, ball roller and thrust bearing machine (c); 5-7-65 (h).

42. Shri Jadav Chandra Saha, carrying on business under the trade name Messrs. J. C. Saha & Co., 5 Adhar Chandra Das Lane, Calcutta-4 (a); 1178A (MK) Central, 6-5-64 (b); (A) Rubber (c); 8-7-65 (h).

43. Sarbasree Madan Gopal Mundra Mannalal Mundra, Ram Gopal Agarwalla and Mohanlal Baheti, carrying on business under the trade name Bajranglal Shivsankar, P.O. Belda, Midnapore (a); 405A (MN) Central, 16-9-63 (b); (A) Safety matches (c); Nil (f); Nil (g); 26-6-65 (h)

44. Messrs. Indu Kumar Boshi and Subhas Kundel, carrying on businesss under the trade name D. K. Trading Corporation, 62/1A Netaji Subhas Road, Calcutta (a); 1057A (MR) Central, 7-5-64 (b); (A) Pipe and pipe fittings, crucibles (c); 3-7-65 (h).

45. (S) Sarbasree Gopal Chandra Roy Chowdhury, Ranesh Roy Chowdhury, Swarna Kamal Roy Chowdhury, Dhakshina Ranjan Roy Cowdhury, and Satya Ranjan Roy Chowdhury (for) Shri Dakshina Ranjan Dey, Proprietor, carrying on business under the trade name Messrs. Abhoya Trading & Co., 109 Netaji Subhas Road, Calcutta (a); 188A (MR) Central, 28-6-57 (b) 7-7-65 (h).

46. (S) The Gramophone Company of India (Private) Ltd., carrying on business under the trade name The Grampohone Company of India (Private) Ltd. (for) The Gramophone Co. Ltd., 33 Jessore Road, Dum Dum, Calcutta-28 (a); 7A(PG) Central, 1-7-57, (b); (S) 1. Raw materials. 2. Plant machinery, spare parts and accessories. 3. Consumable stores, e.g., Machine oil and coal intended for use in the actual process of manufacture of the goods named below : Radios, radiograms, gramophones, records, record players, radio cabinets (for) 1. Raw materials. 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz., Machine oil and Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Radios, (ii) Radiograms, (iii) Gramophones Records, (v) Record players, (vi) Radio cabinets (d). 28-6-65 (h).

47. Shri Sudhir Kumar Dutta, Shri Bhuban Mohan Dutta and Srimati Janaki Bala Dutta, carrying on business under the trade name Messrs. Oriental Traders, Main Road, Purulia (a); 143A(PR) Central, 15-7-57 (b); (Insert after tag) Butter, fireworks (c); 28-6-65 (h).

48. (S) Messrs. Vrajlal Harakhji Raja, Bharat Kumar Vrajlal Raja and Narendra Kumar Vrajlal Raja, carrying on business under the trade name, Noble Watch Co., (for) Shri Vrajlal Harakhji Raja, carrying on business under the trade name Messrs Noble Watch Co., P-36 Radhabazar Street, Calcutta (a); 269A (RB) (C), 1-7-57 (b); 2-7-65 (h).

49. Messrs. The Hyderabad Allwyn Metal Works Ltd., 14 Radhabazar Lane, Calcutta-1 (a); 1027A (RB) (C), 23-11 62 (b); (D) Wooden furniture, parts of chair(c); (D) Raw materials intended for use in manufacture of wooden furniture parts of chair and steel furniture (d); 6-7-65 (h).

50. (S) Messrs. Mela Singh, Sampuran Singh, Amar Singh, Mohinder Singh and Jamit Singh, carrying on business under the trade name Shri Shampuran Saw Mills (for) Messrs. Shri Shampuran Saw Mills, 8 and 9 Bentinck Street, Calcutta (a); 695A (RB) (C), 1-7-57 (b); 6-7-65 (h).

51. Messrs. Rabindra Nath Banik, Sailaja Ranjan Banik and Srimati Parashmoni Banik, carrying on business under the trade name, Eastern Rubber Works (S) 7A Bentinck Street, Calcutta-1 (for) 46/1A Debendra Chandra Dey Road, Calcutta-15 (a); (S) 1250A (RB) (C), (for) 607A(TL) (C), 23-6-60 (b); 9-7-65 (h)

52. Shri Gopi Kissen Binani, Shri Bal Kissen Binani, Partners, carrying on business under the trade name Messrs Gopi Kissen Binani, 57 Clive Street, Calcutta (a); 566A(RJ) Central, 5-8-57 (b); (A Washing soda (c); 25-6-65 (h).

53. (S) Banshilal Jhawer, Shri Madanlal Jhawar Shri Gajadhar Jhawar, Shri Gangabishan Jhawar Shri Mal Chand Jhawer, Partners, carrying on business under the trade name Messrs Banshilal Madanlal (for) Shri Ganeshilal Jhawer, Shri Banshilal Jhawer, Shri Madanlal Jhawer Shri Mal Chand Jhawer, Shri Gangabishan Jhawer Partners, carrying on business under the trade name Messrs. Banshilal Madanlal, 46 Strand Road, Calcutta (a); 141A (RJ) Central, 27-6-57 (b); 25-6-65 (h)

54. (S) Shri Gulab Chard Kothari, Shri Bulak Chard Kothari, Shri Surendra Kumar Kothari, Shri Bijoy Kumar Kothari, Shri Kamal Kumar Kothari Partners, carrying on business under the trade name Messrs. Kalyanmull Gulab Chard (for) Shri Gula Chand Kothari, Shri Bulaki Chard Kothari, Shri Sundar lal Kothari (minor), Shri Bijoy Kumar Kothari (minor) Shri Kamal Kumar Kothari (minor), Partners carrying on business under the trade name Messrs. Kalyanmull Gulab Chard, 195/1/1 Harrison Road, Calcutta (a); 19B (RJ) Central, 1-7-57 (b); 25-6-6 (h).

55. Shri Sadhuran Barsal, Sm. Sho Bai, Partners carrying on business under the trade name Messrs

Bansal Trading Company (for) Shri Sadhuram Bansal, Shri Ratanlal Bansal, partners, carrying on business under the trade name Messrs. Bansal Trading Company, 161 Netaji Subhas Road, Calcutta (a); 866A (RJ), Central, 15-3-65 (b); (A) Pipe (c); 28-6-65 (h).

56. (S) Shri Nagarmal Agarwalla and Shri Kailash Nath Sharma, partners, carrying on business under the trade name Messrs. Tica Chemical & Allied Industries (for) Shri Nagarmal Agarwalla Shri Kailash Nath Sharma, Shri Ram Chandra Kurup, Shri Amar Nath Sharma, partners, carrying on business under the trade name Messrs. Tica Chemicals & Allied Industries, 91 Lower Chitpur Road, Calcutta (a) 906A(RJ), Central, 19-6-64 (b); 28-6-65 (h).

57. Shri Tahilram Basarmal Aswani carrying on business under the trade name Messrs. Tahilram & Co. (S) 51/C Mott Lane, Calcutta-13 (for) D/24 New Market, Calcutta-13 (a); 238A(TL), Central, 13-7-57 (b); 7-7-65 (h)

58. Shri Kamala Prosad Saha, proprietor, carrying on business under the trade name Messrs. Kamala Prosad Saha, 43/44 Cotton Street, Calcutta (a); 923A (RJ) Central, 12-3-65 (b); (A) Mace, khira magaj (cucumber seed) (c); 26-6-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended —

(A) means "Add"; (D) means "Delete"; (S) means "Substitute"

S. K. BOSE, Commissioner.

No. 227C.T.—15th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes: (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in making of goods for sale/resale.

(h) Date of cancellation.

1. Shri G. L. Sharma, Proprietor, carrying on business under the trade name Messrs. G. L. Sharma, J. L. Nehru Road, district Burdwan (a): 393A(AS), Central, 2-8-58 (b); Cement (c); 18-6-65 (h).

2. Messrs. Edgar Handley & Co. (Private) Ltd., 29A Waterloo Street, Calcutta (a), 467A(FL), Central, 26-10-57 (b); Leather goods for textile mills, picking bands, beltings, spare parts for textiles and engineering machines, vee belts, belt fasteners, dressings and card clothing (c); 28-6-65 (h)

S. K. BOSE, Commissioner.

No. 224C.T. 15th July 1965.— In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial numbers of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
1	2
1. B-097324 and B 097325	Messrs. Roy Engineering Works, East End, G. T. Road, Asansol, Dist. Burdwan.. AS/2084A.
2. B-857174 and B-857175	Messrs. G. C. Law & Co., 2 Cornwallis Street, Calcutta. MK/3063A.
3 A-179305 to A-179310	Messrs. Sunil Sibu Kumar, Balarampur, P. O. Rangadih, Dist. Puruliа. PR/377A.
4. A-456454, B-631763, C-186088.	Messrs. Narayani Engineering Industrial Co-operative Society Ltd., 3/1 Mohon Bagan Lane, Calcutta. SH/3408A

S. K. BOSE, Commissioner.

No. 231C.T.— 22nd July 1965.—In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
1	2
1. C-226190	Messrs. The Bhowanipur Cement Supply Agency, 13/A Mohini Mohen Road, Calcutta-20. BH/3205A.
2. D-003108	Messrs. Subodh Brothers, Darjeeling. DJ/105B.
3. A/13-135738	Messrs. The Hooghly Docking and Engineering Co. Ltd., 12 Mission Row, Calcutta-1. RB/109A.

Serial Nos. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
	[Said to have been lost from the custody of Messrs. Dunlop Rubber Co. (India) Ltd., 57B Free School Street, Calcutta.]
4. B-946083 to B 946085	Messrs. Ramkishan [illegible], 2A, Netaji Halder Street, Calcutta-7. SH/3299A.

S. K. BOSE, Commissioner.

No. 232C.T.- 22nd July 1965.—In pursuance of the provisions of sub-rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules :-

Serial Nos. of the declaration forms which have been cancelled under rule 27A(4) of the Bnegal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
1	2
1. C-314654 to C-314663 D-377206 to D-377214	Messrs. Annapurna Metal Works, 3 Ashu Biswas Road, Calcutta. BH/259A.
2. A-072822 to A 072825	Messrs. Manu Gold Works, 8/61 Fern Road, Calcutta. BH/3068A.
3. A-290057 to A 290045 B-207793 to B-207795 C-030613 to C-030615	Messrs. S. K. Rahut & Co., P. O. and Dist. Jalpaiguri, JP/938A.

S. K. BOSE, Commissioner.

No. 239 C.T.—29th July 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. B/1-151974 . .	Messrs. New India Electrical and Engineering Works, 114/4/3 Hazra Road, Calcutta AL/221A.
2. B/327966 to B/327972 . .	Messrs. British Electrical and Pumps (p) Ltd., 1/1B Mission Row, Calcutta. EL/454A.
3. B/1-257393 to B/1-257396	Messrs Metal Smith and Salos Co., 8/3 Chintamani Das Lane, Calcutta-9. SL/4260A.

S. K. BOSE, Commissioner.

No. 240 C.T.—29th July 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rule:—

Serial Nos. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1 B/1 087830 . .	Sarbasri Ram Kumar Channan mal Omprakash Maha Deva, Anand Deva and Ram Sarup carrying on business under the trade name Messrs Ram Kumar Ram Sarup. 26/1 Armenian Street, Calcutta. AT/3650A.
2. A/060309 and A-060310, B/094730, C/039152 and C/039153.	Messrs PR. Sm. Somasunda ram Chettiar & Co., 14 Lower Chitpur Road, Calcutta. CL/2951A.
3 B/467248 and B/467249	Messrs. Paper Palace, 9A Jackson Lane, Calcutta. CR/1680A.
4 C/262270 and C/262271	Messrs. Metal Alloy Co (P) Ltd., 6 Church Lane, Calcutta. EL/968A.
5 A/506201 and A/506202 B/721711 to B/721722 C/098443 to C/098446 D/084201 to D/084210 E/108367 and E/108368	Messrs Agarwala and Company, 197 Panchanantolla Road, Howrah. HW/2445A.
6 A/13-781550 to A/13-781565.	Messrs. Indian Steel & Iron Works, 18 Notaji Subhas Road, Calcutta. LR/3103A.
7. B/999391, B/1-038204 to B/1-038207.	Messrs. Inderson Commercial Agency, 261 Chittaranjan Avenue, Calcutta. MK/3673A.
8. B/055665 . .	Messrs. Faizuddin Mia, Kratpur., Malda. M. L. /70A

S. K. BOSE, Commissioner.

No. 244 C.T.— 29th July 1965 -In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/under taking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. N/0-323838	Messrs. Associated Mineral Agency, Suri, Dist. Birbhum. 209A(AS) Central.
2. N/0-049016	Messrs. British Paints (India) Ltd., 32 Chowringhee Road, Calcutta 12B(BH) Central.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
3 N-129727 to N-129735	Messrs. Arya Hosiery, 276/2 Upper Chitpur Road, Calcutta. 381A(SH) (Central).

S. K. BOSE, Commissioner.

No. 245 C.T.—29th July 1965.- In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1 N/0-195987 to N/0-196000	Messrs. Ramkumar Ram Sarup, 26 1 Armenian Street, Calcutta. 1085A(AT) Central.
2. N/D-094869 and N-094870	Messrs. Balai Chandra Saha, Kalna, Burdwan. 103A(BN) Central.
3 N/266444 and N-266445	Messrs. Paper Palace, 9A Jackson Lane, Calcutta. 825A(CR) Central.
4. N/157054 to N-157075 ..	Messrs. Motal Alloy Co. (P) Ltd., 6 Church Lane, Calcutta. 160A(EL) Central.
5. N/025496 to N-025500 ..	Messrs. Agarwala & Company, 197 Panchanantola Road, Howrah. 753A(HW) Central.
6. N/514881 to N-514900 ..	Messrs. G. C. Law, 2 Cornwallis Street, Calcutta. 714A(MK) Central.
7. N/0-585408 to N/0-585410	Messrs. Inderson Commercial Agency, 261 Chittaranjan Avenue, Calcutta. 1141A(MK) Central.
8. N/199357 to N/199360 ..	Messrs. Srikrishna Stores, 3 Cross Street, Calcutta. 502A(MR) Central.

S. K. BOSE, Commissioner.

No. 249C.T.—5th August 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial number of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-12-689279 and A-12 689280	Messrs. Bombay Motor Accessories Agency, 41 Dharmatola Street, Calcutta. TL-1872A. (Reported to have lost from the custody of Messrs. Diamond Wedding Mills, 38-39 Jabibi Road, Ghusury, Howrah. HW-2309A.
(2) A-12-286431, A-12-819262	Messrs. B. H. Smith & Co., (Private) Ltd. 16 Dharmatolla Street, Calcutta. TL-451A. (Reported to have been lost from the custody of Messrs. Diamond Wedding Mills, 38-39 Jabibi Road, Ghusury, Howrah. HW-2309A.
(3) A-102751 A-11-361603 A-13-819586	Messrs. Mahomed Ally Noorbhai and Co., 320 Dharamtolla Street, Calcutta. TL-173B. (Reported to have been lost from the custody of Messrs. Diamond Wedding Mills, 38/39 Jabibi Road, Ghusury, Howrah. HW-2309A.

S. K. BOSE, Commissioner.

No. 250C.T.—5th August 1965.- In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :-

Serial number of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-851713 to B-851715 ..	Messrs. Law's Steel Furniture, 22 Canal South Road, Calcutta, BH-3483A.
(2) A-137617 to A-137622	Messrs. Polytechnic Industries, 1 Shyamsul Huda Road, Calcutta. BH-2956A.
(3) D-059673 to D-059675	Messrs. Oxford Books and Stationery Co., 17 Park Street, Calcutta. BH-315B.
(4) B-959717 to B-05720 ..	Messrs. S. T. Brick Field, Pandapara, P. O. and Dist. Jalpaiguri. JP-1521A.

S. K. BOSE, Commissioner.

No. 13936C.T. - 4th August 1965. — Shri Pran Gobnida Goswami, Commercial Tax Officer, Grade II of Alipur charge was allowed earned leave for sixteen days from 2nd July 1965 to 17th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 13939C.T. —4th August 1965.—Shri Kalobaran Lahiri, Commercial Tax Officer, Grade II of Bhowanipur charge was allowed earned leave for nine days from 14th June 1965 to 22nd June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 14013C.T. -6th August 1965.—Shri Sudhindra Chandra Nandi, Commercial Tax Officer, Grade II of Colootola charge was allowed earned leave for thirty days from 16th June 1965 to 15th July 1965 under rule 170(i) of the West Bengal Service Rules, Part I.

No. 13348C.T. - 26th July 1965. — Shri Tapas Kumar Banerji, Commercial Tax Officer, Grade II of Alipore charge was allowed earned leave for sixteen days from 21st May 1965 to 5th June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 13157C.T. 22nd September 1965. Shri Jyoti Bhusan Sen Gupta, Commercial Tax Officer, Grade II of Malda charge was allowed earned leave for fourteen days from 2nd May 1965 to 15th May 1965 under rule 169(a) of the West Bengal Service Rules, Part I. This is in extension of earned leave previously granted to him from 5th April 1965 to 1st May 1965 in notification No. 7530C.T., dated the 5th May 1965.

No. 13265C.T. — 24th July 1965. — Shri Panch Gopal Bhattacharyya, Commercial Tax Officer, Grad II of Central Section was allowed earned leave f twelve days from 22nd June 1965 to 3rd July 196 under rule 169(a) of the West Bengal Service Rule Part I.

No. 14409C.T. — 12th August 1965. — Shri Aja Hriday Mitra, Commercial Tax Officer, Grade I o Central Section was allowed earned leave fo twenty days from 5th July 1965 to 24th July 196 under rule 169(a) of the West Bengal Service Rules Part I.

No. 14322C.T. - 11th August 1965. - Shri Dhirendra Nath Ray, Commercial Tax Officer, Grade I of Howrah charge has been allowed earned leave for sixty-one days from 19th June 1965 to 18th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 15072C.T. - 23rd August 1965. Shri Tarakeswar Mukherjee, Commercial Tax Officer, Grade I of Jalapiguri charge was allowed earned leave for twenty-nine days from 3rd July 1965 to 31st July 1965 under rule 169(a) of the West Beng Service Rules, Part I.

S. K. BOSE, Commissione

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ADRA 18] THURSDAY, SEPTEMBER 9, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

ECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

228 C. T.—22nd July 1965.—In pursuance of provisions of section 9 of the Bengal Finance (Sales Act, 1941 (Bengal Act VI of 1941), the following s and addresses of newly registered dealers to- r with a description of the goods covered by their ration certificates are published for general nation :-

otes—(a) Serial number, name, address, chief place of business and number of branches.

b) Number and date of the registration certificate

) Goods for use in manufacture in West Bengal for sale.

d) Goods for resale in West Bengal.

Sarbashri Rabindra Nath Mehra and Satyendra Mehra, (Partners) carrying on business under the name Messrs. R. S. Products, 79 Chetla Road. utta-27 (a); AL/1099A, 9-7-65 (b); (1) Raw materials: ided that all goods for which exemption from ent of tax is claimed are intended for use in the l process of manufacture of the goods named (i) Scientific Laboratory Instruments (c).

Shri Payodhi Kumar Pan, (Proprietor) carrying usiness under the trade name Messrs. Pan Iron s, 26 Peary Mohan Roy Road, Calcutta-27 (a); 100A. 15-7-65 (b); (1) Raw materials, (2) Plant, inery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Shelf brackets and tower bolts (c).

3. Sarbasree Dahiben Ronchhod Bhai Patel, Chanchelben Chhotubhai Patel, Hasumati Joshbhai Patel, Surajben Chunibhai Patel, Nalmaben Mahendrabhai Patel, Ghanashyambhai Ronchhod Bhai Patel, (Partners) carrying on business under the trade name Ghanshyam and Co., 3C Rupchand Roy Street, Calcutta (a); AT/4080A. 13-7-65 (b); Biri leaves (d).

4. Shri Mohanlal Jhawar, (Proprietor) carrying on business under the trade name Laxmi Stores, 71 Canning Street (R. No B-14), Calcutta (a); AT/4081A. 15-7-65 (b); Scent, Snow, Powder, Ink, Rouge, Tinopol, Tooth Paste, Tooth brush, Alta, Lipstick, Boot polish, Cordinal Polish, Comb, Poller liquid, Vanity bags, Hair oils, Medicated oil, Scented and unscented Cocoanut oil, Shalimar Cocoanut oil and K. M. P cocoanut oil, Cigarette Pipes, Mansion Polish (d)

5 Sreemati Chandrika C Thacker, carrying on business under the trade name Messrs. C.K Industries, 21 Justice Dwarkanath Road, Calcutta (a); BH/3830A. 7-7-65 (b); Brass Compononts for electrical goods such as radios, stoves and petromax, Nuts, Bolts, Screws, Hand Taps, Dies, Drill and Socket Head-Screws (d).

6. Messrs. Primchandi Cables Private Ltd., 15-A Palace Court, 1 Kyd Street, Calcutta (a); BH/3831A. 7-7-65 (b); Aluminium Conductors (d).

7. Messrs. Shahanshah Husain Jaffri and Arjan Das Talwar, carrying on business under the trade name Jai Bharat Rubber Industries, 32 Debendra Chandra De Road, Calcutta-15 (a); BH/3832A, 8-7-65(b);

(1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., Solvents. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sponge rubber sheets, rubber and Canvas footwear (c).

8. Messrs. Krebs Cie (India) Private Ltd., 10 Middleton Row, Calcutta (a); BH/3833A, 12-7-65 (b); Equipments made of steel, rubber-lined steel, cast iron, stainless steel, monel, copper, graphite, plastic, ceramic; tanks, towers, vessels, heat exchangers, filters, electrolytic cells, boilers, furnaces, reactors, pumps, valves, stirrers, pipings, feeders, vibrators, belt-conveyers, bucket elevators, vibrating conveyers, pneumatic conveyors, screw conveyors, skips, monorail hoists, grab buckets, refractory bricks, insulating bricks, acidproog bricks, acid and alkaliproof cement, lining compounds, compressors, blowers, fans, electrical motors, generating sets, starters, switch gears, cables, wires and electrical accessories (d).

9. Shri A. S. Venkataraman, carrying on business under the trade name Messrs. Sampurna Sastriar, 14A Parkside Road, Calcutta (a); BH/3834A, 12-7-65 (b).

10. Shri Taraknath Das, carrying on business under the trade name Messrs. T. B. Das and Co., 80 Park Street, Calcutta (a); BH/3835A, 12-7-65 (b); Insulators, alarm signal disc, electric lamps, fuse elements, signal back plate, signal lamp, earthen clip, lead tape, link clip, safety belt, kit-kat fuse, Danger board, plug and socket (d).

11. Sm. Prativa Das, Sm. Devjani Das, Deba Das and Sm. Tripti Das, Partners, carrying on business under the trade name Messrs. Beauty Stores, Memari, Burdwan (a); BN/1487A, 3-7-65 (b); Scent, Snow, Scented oil, Powder, umbrella, Hurricane, Chimney Glass, Looking glass, Cocoanut oil, Lock and Key, Tea, Snuff, Tinned barley, Blue, Torch, Cooker, Stove, Chocolate (d).

12. Shri Santosh Kumar Paul, Proprietor, carrying on business under the trade name Messrs. Santosh Kumar Paul, P. O. Chilakhana, district Cooch Behar (a); CB/1030A, 10-7-65 (b); (1) Raw materials, clay and coloured earth, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Fuel, Kerosine oil, straw: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Tiles and Tiles ridging (c).

13. Shri Birendra Nath Das, carrying on business under the trade name Messrs Birendra Nath Das, Subhaspally, Cooch Behar (a); CB/1031A, 13-7-65 (b); Logs, timber (d); (1) Raw materials: Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Sawn timber, Fire wood (c).

14. Shri Murarilal Agarwalla, Shri Jamnadas Agarwala and Shri Bholaram Agarwala, carrying on business under the trade name Murari Lal Jamnadas, 12 Ramjochan Mallik Street, Calcutta (a); CL/3900A, 3-7-65(b); Dry fruits (d).

15. Shri Keshav Nath Tikha, carrying on busin under the trade name (1) Swastika Radio T. V. Serv 12 Rabindra Sarani, Calcutta (a); CL/3901A, 8-7- (b); Radio, Radio spare parts (d).

16. Messrs. Fibre Processors (P) Ltd., 38 Ne Subhas Road, Calcutta (a); CR/3608A, 5-7-65 (Hessian Cloth, Gunny and Twine (d).

17. Shri Saifuddin Zakiuddin Pachmerhiwa Proprietor, carrying on business under the trade na Eastern Hardware Traders, 40 Strand Road, Calcu (a); CR/3609A, 6-7-65 (b); Tools, pipes and pipe fitti bearings, blocks, lifting tackles, chains, ring, nu bolts, washers, rivets, hooks, belting, saws blade, grind cans, busket, abrasive tube of leather and rubber goo boxes, screw, tallow, asbestos sheets, packings, hoopir strings and rope (d).

18. Messrs. Nanda Kishore Maheshwari, Ra Narayan Jhawar, Gitesh Jhawar, Mohanlal Jhaw and Panna lal Jhawar, carrying on business und the trade name Techno Crafts (India), 56 Netaji Subh Road, Calcutta (a); CR/3610A, 8-7-65 (b); (1) Ra materials, Board, Stitching aries, and fasteners, f chips, (2) Plant machinery, spare parts and acce sorie (3) Consumable stores, e.g., Jute Twines and Rexi Provided tht all goods for which exemption fro payment of sales tax is claimed are intended for u in the actual process of manufacture of the goods nam below : Card board boxes and files (c).

19. Shri Jiwanlal Shaw (Gupta), carrying on busin under the trade name Messrs. Mahendra Prasad Jiwan Gupta, 48 Noor Mohammed Munshi Lane, Howrah (a HW/3044A, 5-7-65 (b): Non-ferrous Scrap (d).

20. Shri Biswanath Agarwala, carrying on busine under the trade name Kumar Minerals Agency, 2 Kuma para Road, Lilluah, Howrah (a); HW/3045A, 5-7- (b); China clay, Graphite powder and starch (d)

21. Sk. Ibrahim, carrying on business under th trade name Bharat Smithy Works, 73 Shrinath Pa Lane, Howrah (a); HW/3046A, 7-7-65 (b): (1) R materials, (2) Plant machinery, spare parts and a ssories, (3) Consumable stores, e.g., Coal : Provi that all goods for which exemption from payme of sales tax is claimed are intended for use in the ac process of manufacture of the goods named below sale : (i) Sockets, Tees and Elbows (c).

22. Shri Gourhari Mundle, carrying on busi under the trade name Rajlakshmi Store, 393 Rabin Sarani, Calcutta (a); JK/3469A, 9-7-65 (b) (1) R materials, (3) Consumable stores, e.g., Sewing nee thread and tape : Provided that all goods for w exemption from payment of sales tax is claimed intended for use in the actual process of manufac of the goods in West Bengal named below : (i) M quito curtains for sale (c); Mosquito curtains (d).

23. Messrs. Ridhkaran Yati, Ramvallav Bud Vishwanath Budhia and Sm. Durga Devi Bud carrying on business under the trade name Pen Printing Press, 15B Kalakar Street, Calcutta JK/3470A, 12-7-65 (b); (1) Raw materials, (2) Pl machinery, (3) Consumable stores, Ink and mach oil: Provided that all goods for which exemption f payment of sales tax is claimed are intended for in the actual process of manufacture of the good West Bengal named below : (i) Printing papers sale (c).

24. Messrs Ram Bhagat Gupta, Puranmall Agarwala and Sugan Chand Sharma, carrying on business under the trade name Bharat Steel Products, Sevoke Road, P. O. Siliguri, District Darjeeling (a); JP/2235A, 29-6-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) consumable stores, viz., oxygen and acetylene gas : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Steel chair, (ii) steel tables and (iii) sofa (c); Steel Almirah, safe, cabinet, racks, furniture, sofa, table, chair, rubber foam products, doormat, water fitter, tarpaulin and plastic cane (d).

25. Messrs Chandrika Prosad and Ramoiga Prasad, carrying on business under the trade name Chandrika Prosad Ganesh Prosad, Nayabazar, P. O. Siliguri, District Darjeeling (a); JP/2236A, 29-6-65 (b); Pulses, grains, chillie, groundnuts oil, linseed oil, cocoanut oil, groundnut and cigarette paper (d).

26. Messrs. Chandrasain Agarwalla and Mahabir Prasad Agarwalla, carrying on business under the trade name Chandrasain Mahabirprasad, Millan pally, P. O. Siliguri, District Darjeeling (a); JP/2237A, 7-7-65 (b); Tea, Mustard oil, Pulses, Grains (d).

27 Shri Ratiram Agarwalla, carrying on business under the trade name Pitarchand Bojranglal, Mahabirsthan, P. O. Siliguri District Darjeeling (a); JP/2238A, 8-7-65 (b); Millmade and handloom cloth, readymade garments, hosiery cloth, tarpaulin, umbrella, mosquito nets, rubber cloth, plastic goods (d).

28. Messrs Chinmoy Sarkar and Santimoy Sarkar, carrying on business under the trade name Popular Distributors, Bidhan Market Road, P. O. Siliguri, District Darjeeling (a); JP/2239A, 10-7-65 (b); Shoe (d).

29. Messrs Gopiram Nakkipuria and Rampratap Alampuria, carrying on business under the trade name Bhimraj Sajankumar, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); JP/2240A, 13-7-65 (b); Readymade garments, tarpaulin, umbrella, bags, mosquito net (d).

30. Messrs Shiosankar Prosad, Shaturam, Joklanlal Prasad, Rambachan Prosad and Acchalal Prosad, carrying on business under the trade name Shio Sankar Prasad Satya Narayan, Main Road, P. O. Siliguri, District Darjeeling (a); JP/2241A, 14-7-65 (b); Joan, Dhonia, Arrawroot, Sago, Elachi, Chillie, Mouri, Khair, Dry cocoanut, Jira, Methi, Soda, Jute Twine, Groundnut, Cocoanut string, Dhuna, Posta, Waste Paper, Ammonia, Kalojira, Cashewnut (d).

31. Messrs Ambika Singh and Hari Prosad Yadaw, carrying on business under the trade name Messrs. Ambika Singh Hari Prosad, 120A Maniktola Main Road,Calcutta (a); MK/3951A, 12-7-65 (b): Iron and Steel scrap and sheet cuttings (d).

32. Shri Jit Singh, carrying on business under the trade name Messrs Paul Hundu Hotel, 169 Vivekanarda Road, Calcutta (a); MK/3952A, 13-7-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cooked food and Lassi for sale (c).

33. Shri Ramsamujh Shaw, carrying on busines under the trade name Messrs Ramsamujh Shaw, 32 Gora Chand Bose Road, Calcutta (a); MK-3953A, 15-7-65 (b); Scrap of the following metals and alloys, viz., Copper, lead, brass, zinc, aluminium, white metal, black metal, antimony, bronze, iron, steel, gun metal, empty drums and bags, used storage batteries (d).

34. Sarbasree Gokul Prasad Gupta, Jagaramdas Gupta, Radhey Shyam Gupta, Ram Chandra Gupta and Mohanlal Gupta, carrying on business under the trade name Gokul Trading Co., NTE81, Chandni Chawk, P. O. Khargpur, Midnapore (a); MN/1812A, 3-7-65 (b); Jeera and Poppy heads (d)

35. Sarbasree Vagaban Konar, Madhusudan Konar and Bidur Chandra Konar, carrying on business under the trade name Vagaban Konar, Madhusudan Konar, Bidur Chandra Konar, Village and P. O. Kharar, District Midnapore (a); MN/1813A, 7-7-65 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bell-metal utensils (c).

36. Sarbasree Indra Kumar Gupta and Sudhangsu K. Gupta, Partners, carrying on business under the trade name Messrs. Gupta Brothers Caterers, 212B Mahatma Gandhi Road, Calcutta in the compound of Victoria Memorial Garden, Calcutta (a); MR-236B, 9-7-65 (b); Ice cream, cold drinks, aerated water, Sauce and pastry (d); (1) Raw materials, (2) accessories, (3) Consumable stores, e.g., fuel : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweets, (ii) Snacks, (iii) Cooked food, (iv) Tea, (v) Coffee (c).

37. Messrs Achin Kumar Chatterjee, Mohan Lal Das, Hiralal Sharma, Haran Chandra Mondal and Mahadev Chandra Das, carrying on business under the trade name Rejoice Industries, 38 Sarsuna Main Road, Calcutta (a); PG-3234A, 3-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Oxygen : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Collapsible gate, Steel Windows, Window grills and Stairs, railings (c).

38. Shri Chandra Bhan Agarwala, carrying on business under the trade name Chandra Bhan Agarwala, 11-1 Sovabazar Street, Calcutta-5 (a); SH-3673A, 2-7-65 (b); Pulses, coriander seeds, linseed, oil cake (d).

39. Messrs Birendra Nath Das, Hanumandas Ranga, Pravash Chandra Bhar and Gangadhar Chatterjee, carrying on business under the trade name Shyambazar Hotel, 203 Acharya Prafulla Chandra Road, Calcutta-4 (a); SH-3674A, 5-7-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, Tea, Coffee (c).

40. Shri Bhabesh Chandra Saha, carrying on business under the trade name Eureka Polystyrene Moulders, 9 Gopal Chatterjee Road, Calcutta-2 (a); SH-3675A, 6-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Plastic washer, plastic stopper, plastic bobbins, plastic caps (c).

41. Shri Ganga Prosad Gupta, carrying on business under the trade name Ganga Prasad Premchand 155 Rabindra Sarani, Calcutta-15 (a); SH-3676A, 6-7-65 (b); Groundnut, Groundnut seeds Pulses (d).

42. Messrs Ramgopal Singh and Rajendra Bahadur Singh carrying on business under the trade name Debi Singh Service Station 11-5 Cossipore Road, Calcutta-2 (a); SH-3678A, 8-7-65 (b); Motor oil, Lubricating oil (d).

43. Shri Radheshyam Rajgariah, carrying on business under the trade name Radheshyam Timber Co., 6A Jorabagan Street, Calcutta-6 (a); SH/3679A, 9-7-65 (b); Timber (d).

44. Messrs Sachindra Chandra Banik, Milan Krishna Banik Narayan Chandra Banik and Netai Chandra Dutta, carrying on business under the trade name Padma Stores, 138/1 Bidhan Sarani, Calcutta-4 (a); SH/3680A, 12-7-65 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Readymade Garments (c); Readymade Garments (d).

45. Messrs Mercury Printing Private Ltd., 30 Nalin Sarkar Street, Calcutta-4 (a); SH/3681A, 13-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of the goods named below : Printing matters (c).

46. Messrs Beharilal Shaw and Narsingh Prosad Shaw, carrying on business under the trade name Beharilal Shaw and Bros. 54/4C Strand Road, Calcutta-6 (a); SH/3682A, 14-7-65 (b); Groundnut oil, linseed oil, cocoanut oil and castor oil (d).

47. Shri Newal Kishore Tibrewala, carrying on business under the trade name Shree Baba Oil Mills, 61 Belgachia Road, Calcutta-37 (a); SH/3683A, 15-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricants, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Linseed oil (c).

48. Sarbasree Mahabir Prasad Sarwagi, Nathmal Sarwagi, carrying on business under the trade name Messrs. Overseas Paper Tube Co., 5 Canal West Road, Calcutta (a); SL/4416A, 25-5-65 (b); Electric Motor Graphite powder, Grease packing, Rubber packing, Milk knives (d) Raw materials except notified commodities under the W. B. S. T. Act., 1954. Machinery spare parts and accessories, consumable stores, e.g., grease, glue, startch: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Paper tubes, Canvas, Sleeve and Spools (c).

49. Sarbasree Mulraj Kalyanjee Thacker, Kantilal Kalyanjee Thacker Manibhai Kalyanjee Thacker, carrying on business under the trade name Messrs. Autul Automobiles, P-27 Princep Street, Calcutta (a); SL/4417A, 26-6-65 (b); Motor Parts and accessories (d)

50. Messrs Mehta Chemicals Private Ltd., 62, Bentinck Street, Calcutta (a); SL/4418A, 26-6-65 (b); Sodium sulphide, sodium sulphate (d); Raw materials and coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Sodium sulphide, Sodium sulphate (c)

51. Sarbasree Syam Sundar Mullick, Madan Mohan Mullick, Netai Chand Mullick, carrrying on business under the trade name Messrs DeLuxe Hardware Mart 145 Chandney Chowk, Calcutta-12 (a); SL/4419A 26-6-65 (b); Building fixtures and fittings, carpentary and industrial tools and implements, fittings and fixtures for furniture, bathroom fittings, garden implements, methallic bolts and hinges, polythene steel and aluminium pipes, tees and angles (d)

52. Sarbasree Tirth Singh Soni, Dalip Singh Soni Gurdial Singh Maini, Amarjit Singh Soni, carrying on business under the trade name Messrs Soni Corporation, 5 Sootorkin Street, Calcutta (a); SL/4420A 26-6-65 (b); Spare parts, accessories and components of motor vehicles (d)

53. Om Prakash Sodhani, Sm. Sushila Devi Malpani, carrying on business under the trade name Messrs Universal Enterprises, 7 Sooterkin Street, Calcutta (a) SL/4421A, 26-6-65 (b); Bal roller and thrust bearings and its component parts, spare parts, accessories and components of motor vehicles (d).

54. Sarbasree Shibnath Dey, Ramjiban Sett, carrying on business under the trade name Messrs. The Olympic Spring Manufacturing Co., 28, Biplabi Anukul Chandra Street, Calcutta (a); SL/4422A, 28-6-65 (b); Steel springs (d); Raw materials, Plant, machinery spare parts and accessories, Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Steel spring (c).

55. Shri Provash Ranjan Roy, carrying on business under the trade name Messrs Calcutta Engineering Enterprise, 84/1A Bowbazar Street, Calcutta-12 (a), SL/4423A, 28-6-65 (b); Shaft, bearing, coller, bushing washer, bolt, nut, dice, tea, penion, spring, sealed beam, oil seal, carborators, battery, cable, dinamo leaf, horn, ring, piston, screw, rivets, rencembelting, pulley, slide, rail, footvalve, sluice valve, g.i pipe, roller, tapperroller, ball bearing, rope and rope clamp, cables, conduit pipe, motors, starters, switch, buttons, wire, fan, transformer, generators, wirecable, holder, bracket, liner, clip, brass pin, lamp, detofix, i.e. joint, box, procelain pipe ocnnector, cable socket, cable joint box, tee, bend, hose pipe, diafragram, rubber ring, plastic sheet, plastic hose, shade (d).

Shri Sunil Chandra Ghose, carrying on business r the trade name Messrs Controlgear, 14 Bepin ri Ganguly Street, Calcutta (a); SL/4425A, 5 (b); Switches, cable, jointing materials, conduits ts accessories, g. i. pipe, screws, belts, nuts, wooden l and battom tape and sleeves, fittings for lamp, and fan, brass tubes, copper strip, copper wire, fl s id rounds, motors nd cable components

Sarbasree Dipak Sarkar, Bhupen Banerjee, ng on business under the trade name Messrs B. D. s Works, 5/1 Ramnath Mazumder Street, Calcutta L 4426A, 3-7-65 (b) Bladder, football, socks, n, busketball, anklets, kneecuff, volleyball, table s set, running shoe, badminton sets, cricket set, d); Raw materials: Provided that all goods for exemption from payment of sales tax is claimed tended for use in the actual process of manufac- in West Bengal for sale of the goo ls named Foot ball, Volleyball, Busket ball (c).

Shri Jogesh Chandra Mazumder, carrying on ss under the trade name Messrs. Engineering ments and Traders, 33 Chittaranjan Avenue, ta (.); SL/4427A, 5-7-65 (b); Electric meter, c st rter, switch, motor-pump, drilling machine, ng machine, alternator, transformer, generator, eter ammeter, electrical measuring instruments, ic fittings busbar chamber, distribution box, nd fittings, cables and spare parts,dies l engine, engine, engine pump, piston pump, centrifugal air compressor, spray gun rice hauller chakki e chira machine, vacuum guage, and preasure and spare parts ball, bearing, electric wire, steel, poles, slide rail (d).

Shri Narendra Nath Gangulee, carrying on ss under the trade name Messrs Arun Tea Co., dadan Street, Calcutta (a); SL/4428A, 7-7-65 a (d).

Shri Nitai Chandra Kundu, Proprietor, carrying ness under the trade name Deshpriya Bastralaya, ch Hooghly (a); SP/1747A, 13-7-65 (b); Cloth, ade garments, umbrellas (d).

Shri Yatish Bansal, Proprietor, carrying on s under the trade name Screen Process Printers, inghee Road, Calcutta (a); TL/2961A, 9-7-65 l) Raw materials, (2) Plant, machinery spare and accessories, (3) Consumable stores, e.g., Oil : Provided that all the goods for which n from payment of sales tax is claimed are d for use in the actual process of manufacture goods named below : (1) Cigarette Paper (2) Label (c).

Shri Badri Prasad Gupta, Proprietor, carrying iness under the trade name Pratima Art Press, 9, S. N. Banerjee Road, Calcutta (a); TL/ 15-7-65 (b): (1) Raw materials, (2) Plant, ery, spare parts and accessories, (3) able stores, e.g. Printing ink, Lubricat- il : Provided that all the goods for exemption from payment of sales tax is claimed nded for use in the actual process of manu- of the goods named below : (1) Printed c).

S. K. BOSE, Commissioner.

No. 229 C.T.—22nd July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. H. S. Puri, Prem Chand Sood, carrying on business under the trade name Messrs. Russa Road Service Station, 5 Russa Road, Calcutta (a); AL/424A, 2-7-49 (b); (A) Branded and other industrial lubricants and greases (d); 10-7-65 (e).

2. Messrs. Satish Chandra Dutta, Baidyanath Dutta and Santa Dutta, carrying on business under the trade name Satish Chandra Dutta, Baidyanath Dutta and Santa Dutta, P.O. Durgapur, District Burdwan (a); AS/15A, 25-9-51 (b); (A) Groundnut oil (d); 3-7-65 (e).

3. Messrs. Dinabandhu Garai, Bhuban Ch. Garai, Biswanath Garai and Rakhahari Garai, carrying on business under the trade name Rakha Hari Garai, Kharsuli Bazar, Raniganj, District Burdwan (a); AS/94A, 28-9-41 (b); (D) All kinds of Kirana goods, galla seeds, oils, all sorts of spices, (A) Dhaniya, Jeera, Chilly, poppy-seeds, incense, gugul, sugarcandy, tea, Ajowan, Mouri, Methi, Kalajira, vermilion, soda, Groundnut, Tamarind, Cardamon, Alum, Catechcu, Incense-Stick, Groundnut oil Cocoanut oil, Refined oil, Linseed oil, Isabgul, Barley, Indigo, Pulses, Tejpata, Mustard oil Alta, Suji, Soap (d); 7-7-65 (e).

4. Shri Raj Gambhir, carrying on business under the trade name Messrs. Pinkto Chemicals, 7 Amratola Street, Calcutta (a); AT/3809A, 6-2-62 (b); Insert Arsenic Trioxode Lump and cadmium compound after the word zinc compound (c); (A) Soda Ash, Sulphuric Acid, Lead compound, Lignor Ammonia, Stearic Acid, Sodium Acetate, Magnesium Chloride, Sodium Silicate, Potassium Chloride, Sulphate of Alumina, Langolite 'C', Zinc compound (d): 9-7-65 (e).

5. Shri Ramprosad Kajaria, carrying on business under the trade name Messrs. Ramprosad Omprokash, 28 Amratolla Street, Calcutta (a); AT/4066A, 17-5-65 (b); (D) Hydro, (A) Sodium Hydro Sulphide, (d); 9-7-65 (c).

5A. Shri Ram Prosad Kajaria, carrying on business under the trade name Messrs. Ramprosad Omprokash, 28 Amratolla Street, Calcutta (a); AT/4066A, 17-5-65 (b); (A) Damarbatu (d); 12-7-65 (e).

6. Jonab Saifuddin M. Kankawala, Abedin Alihusain Attarwala, Partners, carrying on business under the trade name Paramount Tools Corporation, 65 Canning

Street, Calcutta (a); AT/4015A, 12-1-65 (b); (A) Electrical goods, Engineering Tools, Sanitary wares, Grease and Asbestos sheets (d); 9-7-65 (e).

7. Sarbasree Benarsilal Kajaria Kamala Prosad Kajaria and Mangaturam Kajaria, carrying on business under the trade name Surajmull Ramjidas, 28 Amratola Street, Calcutta (a); AT/4061A, 5-5-56 (b); (A) Tamarind starch, poppy seed, corriander seed, cummin seed, Ajwan (d); 9-7-65 (e).

8. Sarbasree Gour Chandra Sur, Rabindra Nath Sur, Netai Saha, Partners, carrying on business under the trade name King Stores, 71 Canning Street, (B-35 and H-10), Calcutta (a); AT 3138, 1-9-63 (b); (A) Isabgol Husk, Metal Polish Prophylactic, Playing cards, Til oil, Shaving brush, Pomade, Ink, Vinegar, Adhesive, Scent, Essence, Feeding bottle, Nipple, Razor, Napthalene, Tinopal and Whitening agent, Colouring soap, Hair brush, Hair Tonic, Hair Darkner, Sugar Candy Sprayer (d); 10-6-65 (e).

9. Sarbasree Tribhuvandas Bhagwanji, Vrajlal Bhagwandas, Naganlal Bhagwanji and Prabhudas Bhagwanji Partners, carrying on business under the trade name Noble Casket Manufacturing Co., 71 Canning Street (Room No. C-14, C-27), Calcutta (a); AT/3001B, 15-3-52 (b); (A) Holdall articles, Rain Coats (d); 10-7-65 (e)

10. (S) Shri Vishwanath Singhania, Shri Ram Kumar Singhania and Shri Shankarlal Singhania, carrying on business under the trade name Messrs. Tripura Colour Co. (for) Shri Vishwanath Agarwala, Shri Ram Kumar Singhania and Shri Mahadeolal Saraogi, carrying on business under the trade name Messrs. Tripura Colour Co. 44 Armenian Street Calcutta (a); AT/2146A, 26-2-49(b); 10-7-65 (e).

11. I. E. C. Ltd., 5 Rifle Range, Calcutta (a). BH/2957A, 10-4-58 (b); (A) Dyes and Oils (d); 3-7-65 (e)

12. Messrs. Sikri Brothers (Shalimar Agency) Bricks, 35 Chowringhee Road, Calcutta (a); BH-352SA, 12-5-52 (b); (A) Coal Coke (d) 3 7-65 (e)

13. (S) Shri Shyam Sunder Singh, Proprietor, carrying on business under the trade name Messrs. Eskeje Engineers (for) Messrs. Shyam Sundar Singh, Padmaja Madhusudan Khanbete, carrying on business under the trade name Messrs. Eskeje Engineers, 19 Deodar Street, Calcutta (a); BH/3676A, 1-8-64 (b); 6-7-65 (e).

14. Sree Santosh Kumar Das, Proprietor, carrying on business under the trade name Das & Das, (S) 1/9 Prince Gulam Md. Road, Calcutta-26 (for) 12 Waterloo Street, Calcutta (a); (S) BH/3829A (for) EL/3415A (b); 7-5-65 (e).

15. Messrs. Hindusthan Gas & Industries Ltd., 22 New Tangra Road, Calcutta-15 (a); BH/307B, 25-7-60 (b); (A) (1) Grinding Machines and parts, (2) Lathes Machine and parts, (3) Milling Machines and parts, (4) Drilling Machines and parts, (5) Shapping Machines and parts (6) Saws and parts, (7) Arbur press and parts, (8) Jigs and Fixtures, (9) Patter, (10) Tools (d); 7-7-65 (e).

16. (S) Stewarts and Lloyds of India Ltd. (for Stewarts and Lloyds of India Private Ltd., 41 Chowringhee Road, Calcutta (a); BH/1354A, 15-11-51 8-7-65 (e).

17. (S) Sarbashri Tulsi Prosad, Tarkeswar Pr and Uttam Chand Prosad, carrying on business u the trade name Messrs. Ballygung Fodder Mills Shri Tulsi Prosad, carrying on business under the t name Messrs. Ballygung Fodder Mills, 9 Gurusa Road, Calcutta (a); BH 2746A, 16-12-55 (b); (A) meal, Oystar shell powder, Bone meal (d); 9-7-65

18.(S) Sarbashari K. A. G. Arratoan and S. G. Arra carrying on business under the trade name Mes Russell Hotel (for) Messrs. Russell Hotel, 12B Ru Street, Calcutta-16 (a); BH/2-28A, 6-8-65 (b); 10-7 (e)

19. Shri Advani Gurumukh, carrying on busi under the trade name Messrs. Hindusthan Precis Tools, 6 Russell Street, Calcutta (a); BH/3750A 2-2 (b); (A) (1) Raw materials, (2) Plant, machinery sp parts and accessories (3) Consumable stores, e.g. Provided that all goods for which exemption fr payment of sales tax is claimed are intended for in the actual process of manufacture of the goods nam below : gigs, fixtures dies collets and small tools 10-7-65 (e).

20 Sarbashri Ranjit Kumar Ganguly and Rame Mohan Guha, carrying on business under the trade n Messrs. Engineers Guild, 52A Satish Mukherjee Calcutta (a); BH/3797A, 7-5-65 (b); (A) Pressure fi Jon Exchanger water, Softering Plant, Iron rem pressure, Skip Hoist, Cupola changer Rotary t feeder, Vibratary screen, Sand Royer, Furnace, Fur Changer, Rack, Blender, Non-ferrous casting W metre (d); 10-7-65 (e).

21. Shri Ram Pyare Bajpai, carrying on busi under the trade name Messrs. Western Chemical Wo 7 South Tangra Road, Calcutta (a); BH/3655A 1-7 (b); (A) Santibrite, Bleaching Powder, Silicate of So Castor Oil Chromic Acid, Calcium Chloride, Crown G Magnesium Sulphate, Beta Nepthol Ferrous Sulpha Ethyl Acetate, Butyl Acetate Amyl Acetate Aceto Hydrosulphate of Soda, Monopole Soap, Soda A R. B. Soda, Boric Acid, Ammonium Acetate Amm nium Chloride, Ammonium Ferrous sulphate Ferr Sulphate, Lead Acetate, Potassium Iodide, Potassi Sodium Tartarate, Sodium Carbonate, Ammonium C late, Potassium Dichromate, Potassium Chrom Potassium Ferrocyanide, Zinc Sulphate, Sodium Hy xide, Sodium Bicarbonate, Potassium He Ammonium Thiocyanate, Copper Sulphate, Sulp of Alumina, Sodium Acetate, Carbon Tetrachloride 12-7-65 (e).

22. Messrs. Mohammad Aslam, Mukhtar Ah carrying on business under the trade name M Crescent Rubber Industries, 13/1 New Tangra R Calcutta-15 (a); BH/3684A, 13-8-64 (b); Inset Ru compounds after the words Canvas Footwear 13-7-65 (e).

23. (S) Sarbashri Debidas Chowrashia and G Das Chowrashia, carrying on business under the name Messrs. Ganguram & Sons, (for) Ganguram Sons, 22/1 Gariahat Road, Calcutta, (A) Calcutta- (S) BH/370B (for) BH/3001A (b); 14-7-65 (e).

24. Shri Jamunadas Agarwalla, carrying on business under the trade name Jamunadas Agarwalla, P.O. Alipurduar, District Jalpaiguri (a); CB/597A, 3-3-58 (b); (A) Kerosine oil (d); 10-7-65 (e).

25. (S) Sarbasree Sukhdeodas Agarwala, Ramnarayan Agarwala, Chiranjilal Agarwala, Giridharilal Agarwala, carrying on business under the trade name Messrs. Sukhdeodas Ram Narayan (for) Messrs. Sukhdeodas and Ramnarayan, Birpara, District Jalpaiguri (a); CB/604A, 4-3-58 (b); 12-7-65 (e).

26. Messrs. Suresh Chandra Poddar, Proprietor, carrying on business under the trade name Messrs. Poddar & Co., Swadigarpatty, Cooch Behar (a); CB/422A, 29-5-53 (b); (A) Tarpaulin and Asbestos cement sheet (d); 14-7-65 (e).

27. Shri Radha Kishan Bharech Bhanwarilall Agarwala, Reshmi Debi, Durga Debi Tarbini Debi, Jaganath Agarwala (Natural Guardian for Arun Kumar Agarwala, minor), Rangalal Agarwala (Natural Guardian for Kanta Prasad Agarwala, minor) Jhamarmal Agarwala (Natural Guardian for Raj Kumar Agarwala, minor), carrying on business under the trade name Calcutta Dyeing & Bleaching Works, 5 Pollock Street, Calcutta (a); CL/3285A, 25-4-61 (b); (A) (1) Caustic Soda, (2) Pthatic Anhydrate, (3) Bleaching Powder (d); 5-7-65 (e).

28. (S) Messrs. Purusotham Kumar Patel, Sadhuram P. Patel, Chimanbhai P. Patel, Manubhai P. Patel, Kantibhai P. Patel, carrying on business under the trade name Messrs Purusotham K. Patel & Co., (for) Messrs Purusotham K. Patel Sadhuram P. Patel, Chinubhai P. Patel Manubhai P. Patel Kantibhai P Patel, Jayant Kumar P. Patel, carrying on business under the trade name Messrs. Purusotham K. Patel & Co 55 Canning Street, Calcutta (a); CL/3776A 28-10-64 (b); 6-7-65 (e)

29. Messrs. Plastic Moulders (P) Ltd., 138 Strand Road, Calcutta (a); CR/1416A, 18-6-48 (d); (A) Electrolite Zinc (d); 3-6-65 (e).

30. Messrs. Nazarally Badaruddin Nussain Nazarally Saleh Nazarally, carrying on business under the trade name Messrs. Nazarally Baduruddin, 32 Jackson Lane, Calcutta (a); CR/486A, 27-7-41 (d); (A) Screws (d); 3-7-65 (e).

31. Shree Hunuman Sugar Mills Ltd., carrying on business under the trade name Messrs. Bengal Oil Mills, (S) 5 Synagogue Street, Calcutta (for) 176 Harison Road, Calcutta (a); (S) CR/3607A, (for) MR/2577A (b); 3-7-65 (e).

32. Radha Raman Kumar, Proprietor, carrying on business under the trade name Messrs. Hari Engineering and Galvanizing Works, 91 Netaji Subhas Road Calcutta (a); CR/2256A, 11-12-52 (b); (D) Hardware (A) Bolts and nuts, Washers, bearings (d); (S) (1) Raw materials—Flats, angles, rounds, sheet, Plates, squares, billets, bolts, nuts, washers, screws, carbide, electrodes, welding materials ,(2) Plant, machinery spare parts and accessories, (3) Consumable stores, Oils, jute and cotton, waste, paints, ball bearings, roler bearings, biles, tapes, dies, driller and sandu tools, oxygen-acetylene: Provided that all goods for which exemption from payment of sals tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Railway Zincalloy carriage and wagon parts, (*ii*) Vacuum parts, (*iii*) Shunting materials, (*iv*) Fencing materials, (*v*) Hardware furniture, (*vi*) Pipe fittings, (*vii*) Back rails, (*viii*) Gutterings, (*ix*) Stay rods and its accessories (for) Zincally and (1) any other raw materials, (2) Plant, mach8nery, spare parts, accessories and consumable stors, (3) Building or pumbing materials, or fixtures, required for construction, fitting out or repair of any building; Certificated by the purchasing dealer to be required for use in any process in the manuture of water fittings and galvanizing (e); 3-7-65 (e).

33. Shri Darshanlal Kohli, Proprietor, carrying on business under the trade name Messrs. Superfine Chemical Works, 1-2 Jackson Lane, Calcutta (a); CR/2955A, 10-1-59 (b); (A) Barytes snow white powder (d); 5-7-65 (e).

34. Messrs. Vinodrai Mansukhlal Mehta, Dinesh Chandra N. Mehta, Yaswantrai M Mehta and Sm. Indira R. Mehta, carrying on business under the trade name India Export Exterprises, 138 Canning Street, Calcutta (a); CR/3508A, 27-10-64 (b); (A) Glass and plastic bangles, flour mill body, rice hullers parts thereof (d); 5-7-65 (e).

35. Shri Shantilal Purushottam Das Vora, Proprietor, carrying on business under the trade name Vora Trading Co., 56 Netaji Subhas Road, Calcutta (a); CR-1177A, 10-7-46 (b); (D) Rubber goods, mill stores, iron hardwar, paints brass zinc copper tin, (A) Bolts, nuts, rivets, washers nails k. k. nails, hinges, safety heps aldrops, handles, towers, bolts, g. i. u. stapples, g. s. k. head screws, steel, springs fencing wire, barbed wires, bailing hoop, wire nettings, expanded metal shovel and kodali, crow, bars, double board with hinges, board teakwood, hollow, pulley, wire rope, wire rope clamps, manila, fishplates aluminium sheets, aluminium tanks, copper sheets, brass sheets, fig leads, ingots, m. s. sheets, conduit pipes, galvanised sockets, galvanised elbows, ruber sheets, cistern with fittings sanitary, plastic tubings, tin, solder, sticks, copper strips, copper wire, g. i. wire, jute twine, hessian cloth, brass bibcock, phil plug compound switch valve, cotton graphite, packing, metal pan, g. m. wheel valve, brass push cock, tarpaulin (d); 8-7-65 (e).

36. Shri Dilip Kumar J. Pandeya, Shri Narendra J. Pandya Pradip Kumar J. Pandey, minor Paresh Kumar J. Pandey, minor and Sm. Hira Gouri Pandeya, Partners, carrying on business under the trade name Messrs. J. Dilip Kumar and Co., 71A Netaji Subhas Road, (1st floor), Calcutta (a); CR-3601A, 21-6-65 (b); (A) Step pressure gauge, belt lacings and hooks, fibre rods and sheets, rubber sheets, hemp, brass and nickel corrugated joint rings, iron cement, ebonite sheet and rods, bakelite sheet and rods, rockhard packing gauge glasses (d); 8-7-65 (e).

37. Messrs. Jugal Kishore Agarwala, Prem Kumar Agarwala and Santlal Agarwala, Partners, carrying on business under the trade name Shree Tibet Stores, (S) Prem Bhawan, Rishi Road, Kalimpong (for) R. C. Mintri Road, Kalimpong (a); Dj-714A, 3-4-52 (b); 7-7-65 (e).

38. Messrs. Indian Rubber Manufacturers Ltd., (S) 9 Esplanade Mansions, Calcutta (for) 4 Lyons Range, Calcutta (a); (S) EL/3742A (for) LR/2967A (b); 10-7-65 (e).

39. (S) Shri Bholanath Dey, Ganesh Ch. Dey, Kashinath Dey, Arun Kr. Dey, Achinta Kr Dey, carrying on business under the trade name Paradise Cycle Co. (for) Shri Bholanath Dey, Proprietor, carrying on business under the trade name Paradise Cycle Co., 12 Mangoe Lane, Calcutta (a); EL/1303A, 16-5-46 (b); 10-7-65 (e).

40. Sari Nadirsha Cawasji Kapadia, Mancharji Cawasji Kapadia, Hormusji Cawasji Naterwalla, Shavaksha Naoroji Kotwal, Eruch Cawasji Natherwalla, Ninoochar Rustomji Kapadia, Jabjar Rustomji Kapadia, Minor Nadirsah Kapadia, Mrs. Bacha Phirojshah Kapadia, Partners, carrying on business under the trade name Messrs. Evergreen Pictures Corporation, 11 Esplanade East, Calcutta (a); EL/1638A, 9-8-48 (b). (A) Cinema Projector Carbon (b); 12-7-65 (e).

41. Baij Nath Surawji Smriti Nidhi Trust, Proprietor, carrying on business under the trade name Messrs. Acme and Company, 8/1 Esplanade East, Calcutta (a); EL/3637A, 11-2-64 (b); (A) Clocks and watches (d); 12-7-65 (e).

42. Shri Bimal Kumar Mukherjee, Nirmal Kr. Mukherjee and Prosanta Kr. Mukherjee, Partners, carrying on business under the trade name Messrs. Universal Trading Union, 7 Wellesley Place, Calcutta (a); EL/621A, 6-10-41 (b); (A) Bolts, nuts, rivets, wire, wire nails and steels (d); 14-7-65 (e).

43. (S) Messrs. Clarion Mccann Advertising Services Ltd., (for) Messrs. Clarian Advertising Services (P) Ltd. 5 Council House Street, Calcutta (a); EL/3140A, 22-5-56 (b). 14-7-65 (e).

44. Messrs. R. B. Rodda and Co. Ltd., 72 Wellesley Place, Calcutta (a); EL/613A, 27-9-41 (b); (A) Motori. parts and weighers (d); 15-7-65 (e).

45. Shri Satish Chandra Sidhu Khan, carrying on business under the trade name Messrs. Baikuntha Bhandar, Kalsapa, Uluberia, Howrah (a); HW/1049A, 19-9-49 (b); (A) Timber (d); 9-7-65 (e).

46. Messrs. United Rolling Mills Private Ltd., 160 Girish Ghosh Road Belurmath, Howrah (a); HW/1119A 18-3-50 (b); (A) in the actual process of manufacture of the goods named below for sale of bolts and nuts, hook bolts and nuts, brass bolts and nuts, m. s. flat hangers (e); 9-7-65 (e).

47. Messrs. Gajananda Agarwala, Laduram Chowdhury, Madanlal Chowdhury and Puranmal Gupta, carrying on business under the trade name Hindusthan Oil Industries, 8/3 Duffer Street, Station Road, Lilluah Howrah (D) Calcutta (1) (a), (S) HW/3047A (for) HW/189B (b), 10-7-65 (e).

48. Shri Nishith Kumar Roy and Shri Jahar Lal Coomer, carrying on business under the trade name Reliable Traders, 12 Maharshi Debendra Road, Calcutta 7 (a); JK 3421A, 5-4-65 (b); (A) Ammeter, voltmeter, meter, switch, leather glove, electrode holder, brass washer, brass bar, bubber oil seal, v-belt, tool, tool beat and cotton tape (d); 10-7-65 (e).

49. Messrs. Rajasthan Pipes (P) Ltd., 68 Nalini Sett Road, Calcutta (a); JK/3194A, 20-7-62 (b); (D) "viz" after the item consuamble stores (A) "e.g." after the item consumable stores (e); 10-7-65 (e).

50. (S) Shri Maliram Agarwala, Propretor, carrying on business under the trade name Indian Textile Machinery Corporation (for) Shri Maliram Agarwala, Proprietor, carrying on business under the trade name Indian Textile, 32/33 Sir Hariram Goenka Street, Calcutta (a); JK/3452A, 8-11-57 (b); (D) Textile and Piece goods (d); 13-7-65 (e).

51. Messrs. Pushraj Agarwal, Nagarmal Agarwal, carrying on business under the trade name Keshrichand Pushraj and Co., 53 Nalini Sett Road, Calcutta (a); JK/3558A, 18-6-65 (b); (A) Zinc, lead, c. i. pans g. i. buckets, gas lanterns, hessian, gunnies, gummine seeds, ammon chloride (d); 13-7-65 (e).

52. Shri Balkrishna Shroff, carrying on business under the trade name Krishna Commercial Engineering Co., 17 Baustolla Lane, Calcutta (a); JK/3424A, 7-4-65 (b); (A) m. s. channel, m. s. sheet cutting, m. s. tee, r. s. joist, g. i. pipes and pipe fittings, b. p. sheet, drum rail, ball bearing and iron scrap (d); 14-7-65 (e).

53. Messrs. Paramanand Agarwal, Satya Prakash Mahesari and Monmohan Lakhotia, carrying on business under the trade name Ashoka Commercial Corporation, 6 Ratan Sarkar Garden Street, Calcutta (a); JK 3336A, 18-5-65 (b); (A) "Cast Steel Forming Tool Casting" and "Cast Steel blanking Die Holder Casting" (d); 14-7-65 (e).

54. Messrs. Balkishan Rustagi and Gyanchand Rustagi, carrying on business under the trade name Gobind Prosad & Co., 20/1 Maharshi Debendra Road, Calcutta (a); JK/3247A, 18-4-65 (b); (A) Cotton seed oil (d); 15-7-65 (e).

55. Messrs Hariprosad Chand, Gothia, Ramnath Chandgothia, Atmaram, Chandgothia, carrying on business under the trade name Dhanraj Hariprosad 71 Burtolla Street, Calcutta (a); JK/681A, 29-9-41 (b); (A) Filter socks, after the word—"Beddings" (e) (A) Channels, angels, joists and black sheet cuttings gunmetal (d); 15-7-65 (e).

56. Messrs. Sunil Kumar Har Sunit Kujar Singha, Nagendra Nath Dutt and Haridas Har, Partners, carrying on business under the trade name New Store, P.O Dhupguri, District Jalpaiguri (a); JP/2176A, 3-8-64 (b). (A) Face powder and creams, kumkum, alta, nail polish sindur scent, hair fixer, chatney, jelly, pickles, fruit juice, dalmoot, jam, squash, lozenge, chocolet, tooth powder, tooth brush, fountain pen, ink., stamp pad, glucose, barley, torch, bulb, sports goods, lock and key, colour shoe polish, stove, lanterns, mantles, leather suit case and bags, spoons, buttons, play goods, ghee, butter, ribbon, handkerchief, brush, gum, presentation goods, registers (d); 28-6-65 (e).

57. (S) Messrs. Deokaran Agarwalla, Ram Karan Agarwalla, Sew Karan Agarwalla, and Debi Prosad Agarwalla, carrying on business under the trade name Azad Hind Stores, (for) Messrs. Deo Karan Agarwalla Ram Karan Agarwalla, Sew Karan Agarwalla and Debi Prosad Agarwalla, carrying on business under the trade name Azad Hind Stores, Station Feeder Road P.O. Siliguri, District Darjeeling (A) Darjeeling (1) (a); (S) JP/167B (for) JP/1676A, (b); 25-6-65 (e).

58. Shri Pravat Chandra Ghosh, carrying on business under the trade name Messrs. P. C. Ghosh, Pandapara.

P.O. and District, Jalpaiguri (a); JP/2110A, 31-8-62 (b); (A) Coal, groundnut oil tea (d); 12-7-65 (e).

59. (S, Sambhu Nath Pramanick, Proprietor, carrying on business under the trade name Messrs. Sambhu Nath Pramanick (for) Sambhu Nath Parmanick and Ratan Chandra Pramanick, carrying on business under the trade name Mesrss. Sambhu Nath Pramanick and Ratan Chandra Pramanick, Barabazar, Ranaghat, Nadia, (a); KR/2036A, 28-11-62 (b), 2-7-65 (e).

60. Messrs. Spinning Accessories Private Ltd., 34 Banarashi Ghosh Street, Calcutta (a). MK/3936A 20-11-57 (b); (A) Ironite (d); 9-7-65 (e).

61. (S) Shri Balkishan Beriwala and Srimati Gayatri Devi Beriwala, carrying on business under the trade name Messrs. Beriwala Trading Co., (for) Sarvasree Balkrishan Beriwala, Brijmohan Savan, Sm. Gayatri Devi Beriwala, carrying on business under the trade name Messrs. Beriwala Trading Co., 167 Chittaranjan Avenue, Calcutta (a); MK/3318, 24-7-61 (b); 10-7-65 (e).

62. Shri Satya Ranjan Podder, Shri Alwaran Podder, Shri Shyamsundar Podder, Shri Jagannath Podder, Shri Sitaram Podder, Shri Ramniwas Podder, Shri Jatrumal Goenka and Shri Ramgopal Goenka and Shri Shyamsundar Goenka, carrying on business under the trade name Messrs. Hindusthan Bobbin Industries, 15 Canal East Road, Calcutta-4 (a); MK/2725A, 15-6-60 (b); (A) Machinery and spare parts and stores for textile mills (d); 9-7-65 (e).

63 Shri Jogendra Nath Dutta, Proprietor, carrying on business under the trade name Messrs. Kashinath Stores, 56 Netaji Subhas Road, Malda (a); ML/670A, 0-1 62 (b); (D) Hardware (d); 2-7-65 (e)

64. Shrikishan Marda, Proprietor, carrying on business under the trade name Messrs. Sreekishan Marda, Vill Kashba, P.O. Tapan, West Dinajpur (a); ML/477A, 2-1-57 (b); (D) Mosquito nets and umbrella (d), 7-65 (e).

65 Sarbasree Kishorilalll Saha, Bishnupriya Saha, Sita Rani Saha and Santosh Kumar Saha, partners, carrying on business undr the trade name Messrs. Shree Krishna Stores, Balurghat, Main Road. West Dinajpur (a); ML/750A, 28-4-64 (b); (A) Toffee (d) 5-7-65 (e).

66 (S) Shri Subinoy Biswas, carrying on business under the trade name Benode Agency (for) Bhudeb Mukhanidhi, carrying on business under the trade name Benode Agency, Malancha Road, Kharagpur, Midnapore (a); MN/1467A, 5-1-60 (b); Nil (c) Nil (d); 7-7-65 (e).

67. (S) Sarbasree Puspa Ranjan Daw and Niranjan Daw, carrying on business under the trade name Puspa Ranjan Daw Niranjan Daw, Kotwalibazar. Midnapore (or) Sarbasree Puspa Ranjan Daw and Niranjan Daw, carrying on business under the trade name Tapaswi Charan Dutta, Kotwalibazar, Midnapore (a); MN/1717A, 3-3-64 (b); Nil (c); Nil (d); 7-7-65 (e).

68 Messrs. N. C. Malani, S. B. Malani, C. K. Malani and P. C. Malani, carrying on business under the trade name Asha Electric Emporium, 43 Strand Road, Calcutta (a); MR/2726A, 6-3-64 (b); (A) Raw material Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Super enamelled wire (c); 9-7-65 (e).

69. (S) Messrs. Radha Kishan Kedia, Dwarkadas Kedia, Sawarlal Kedia, Gouri Shankar Kedia, Pawan Kumar Kedia, and Rajani Kanta Kedia, carrying on business under the trade name Messrs. Dwarkadas Mohanlal (for) Messrs. Radha Kishan Kedia, Dwarkadas Kedia, Sawarlal Kedia, and Gouri Shankar Kedia, carrying on business under the trade name Messrs. Dwarkadas Mohanlal, 174 Harrison Road, Calcutta (a); MR/440A, 30-9-51 (b); 12-7-65 (e).

70. Proprietor, Shri R. K. Dey, carrying on business under the trade name Messrs. Shyama Charan Dey, 113 Monoharda, Street, Calcutta (a); MR/1694A, 26-7-49 (b); (D) Machine tools, (A) gold-smiths' tools Electric plating equipments and Polishing materials, bices, plus, soldering iron, scales, crucibles, eng. and jewellery files, iron, bronze, chemical wires, emmery papers, brushes (d); 13-7-65 (e).

71. Messrs. Malchand Singhi, Bhurmal Singhi, Joichandlal Singhi and Ramlal Singhi, carrying on business under the trade name Gulab Chand Singhi, 208 Mahatma Gandhi Road, Calcutta (a); MR/1415A, 3-12-57 (b); (D) General Merchandise as and when certified by the purchasing dealer to be required for resale (d) 13-7-65 (e).

72. (S) Messrs. Panchanan Chandra, Nirmalendu Chandra, Bimalendu Chandra, Amalendu Chandra and Purnendu Chandra, carrying on business under the trade name Chandra and Sons (for) Messrs Panchanan Chandra, Nirmalendu Chandra, Bimalendu Chandra, Amalendu Chandra and Purnendu Chandra, carrying on business under the trade name Chandra and Sons, 47 Desha-pran Shasmal Road, Calcutta-33 (a); PG/2634A, 16-12-61 (b); 8-7-65 (e).

73 Shri Rabindra Nath Banik, Sm Sailaja Ranjan Banik, Sm. Parasmani Banik, carrying on business under the trade name Eastern Rubber Works, (S) 7A Bentick Street, Calcutta (for) 46/1A Debendra Chandra Dey Road, Cacutta-15 (a); (S) RB/1562A (for) TL/2207A (b); 9-7-65 (e)

74. The dealer Messrs. Drums (India) Pvt. Ltd., carrying on business under the trade name Drums (India) Pvt. Ltd. 27 R. N. Mukherjee Road, Calcutta (a); RB/1411A, 13-3-51 (b); *Delet* Mobil oil, *Add* Mineral oil (d); 9-7-65 (e).

75. (S) Messrs. Krishna Dhan Ghose, Brindaban Chandra Ghose, Narayan Chandra, Ghose, Madanlal Ghose and Kalyan Kumar Ghose, carrying on business under the trade name Nibaran Chandra Ghose and Brothers (for) Messrs. Kishori Mohan Ghose and Krishna Dhone Ghose, carrying on business under the trade name Nibaran Chandra Ghose and Brothers, 22 Old Chinabazar Street, Calcutta (a); RB/220A, 29-9-41 (b); 9-7-65 (e).

76. (S) Messrs. Swapan Kumar Biswas, Jyoti Biswas and Jyotsna Biswas, carrying on business under the trade name Great Eastern Firearms Co.,

(for) Messrs. Jadupati Biswas, Jyoti Biswas and Swapan Kumar Biswas, carrying on business under the trade name Great Eastern Firearms Co., 23 Lall Bazar Street, Calcutta (a); RB/639A, 17-7-48 (b); 10-7-65 (e).

77. Shri Omprokash Kashyap, Proprietor, carrying on business under the trade name Messrs. Metal and Concrete Products, 13 Brabourne Road, Calcutta (a); RB/1339A, 31-8-62 (b); Add Industrial fasteners, metal castings, penion and wheal pipe fittings and patterns, stripe, rods, masching rings and pace rings (d); 10-7-65 (e).

78. The dealer Shri Dinendra Narayan Ray, carrying on business under the trade name D. N. Roy and Sons. P14 Mission Row Extension, Calcutta-1 (a); RB/895A. 8-5-45 (b); *Add* Rectifier stock (d); 13-7-65 (e).

79. Messrs. R. C. Valia, P. H. Valia and H. C. Valia, carrying on business under the trade name Bihar Supply Syndicate, 3 Bentick Street, Calcutta-1 (a); RB/832A, 18-5-50 (b); (A) Jute twines (d); 13-7-65 (e).

80. Messrs. Reyrolle Burn Ltd., 12 Mission Row, Calcutta (a); RB/118B, 4-6-45 (b); *Insert* Spare parts and accessories after the words Plant Machineries (e); 15-7-65 (e).

81. (S) Messrs. Haridas Dhur, Janakilal Dhur, Chandi Charan Dhur, Nitya Gopal Dhur, Baidyanath Dhur and Gour Chand Dhur, carrying on business under the trade name Madan Mohan Dhar (for) Messrs. Haridas Dhar, Janakilal Dhur, Chandi Charan Dhur, Nitya Gopal Dhur, Netai Chand Dhur and Gour Chand Dhur, carrying on business under the trade name Madhan Mohan Dhur, 48, 49 and 50 Old Chinabzar Street, Calcutta (a); RB/40B, 20-9-56 (b); 15-7-65 (e).

82. Shri Bhogilal Changanlal Shah, Proprietor, carrying on business under the trade name Messrs. Sashikant Bhogilal Shah, 193/1 Harrison Road, Calcutta (a); RJ/232B, 6-8-58 (b); (A) Tea (d); 3-7-65 (e).

83. Messrs Ratanlal Agarwala and Bhagwati Debi Bhalotia, carrying on business under the trade name General Supply and Trading Co., 1 Jadulal Mullick Road, Calcutta-6 (a); SH/3275A, 10-10-62 (b); (A) Bulb, tube light, wire, main switch, conduit pipe, electrical fittings, materials, e.g., (board, swtich holder, etc.), iron channel, iron joist, ebonite sheet, hooplying machine, anvil, caustic soda (d); 5-7-65 (e).

84. Messrs. Chinmay Kr. Guha, Nirmal Kr. Guha and Tusar Kanti Guha, carrying on business under the trade name Victor Industries, 6/1 Hem Dey Lane, Calcutta-2 (a); SH/2996A, 1-9-60 (b); (A) Coal gas in the column Consumable Stores after the word Nil (e); 6-7-65 (e).

85. Messrs. Premier Mica Mining and Mfg. Co., 32 Gopi Kristo Pal Lane, Calcutta-6 (a) (S) SH/6377A (for) SH/156B (A) 13B Kashinath Mullick Lane, Calcutta (b); 6-7-65 (e).

98. Shri Mihir Kr. Roy, carrying on business under e trade name Roadlight Battery Co., 74 B. T. Road, lcutta (a); SH/3500A, 27-6-65 (b); (A) Red lead, lead bar, lead connector, lead oxide, separators (Rubber, glass wool and wooden) (d); 9-7-65 (e).

87. Shri Sanker Nath Ghose, carrying on business under the trade name B. S. Industries, 6/2/B Uma Kanto Sen Lane, Calcutta (a); SH/3351A, 13-5-63 (b); (A) Raw materials, m. s. round, m. s. flat and m s. angle: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named beow: Railway signalling materials (after the word Nil) (e); (A) Switch extension piper buffer, plug and Plug retainer, m. s. sockets, bridge, bolts, m. s lock (d); 10-7-65 (e).

88. (S) Messrs. Dinanath Sharma and Chiranjilal Sudan, carrying on business under the trade name Pandit Prabhudayal Karamchand (for) Messrs. Pandit Prabhudayal Karamchand, 18 Kali Krishna Tagore Street, Calcutta (a); SH/1914A, 27-5-51 (b); 12-7-65 (e).

89. Messrs. Shri Mohit Mohan Dey and Sanat Kumar Dey, carrying on business under the trade name Messrs Deson Optical Co., 66 Kali Charan Ghose Road, Calcutta (a); SH/3534A, 9-5-65 (b); (A) Refractory porcelain casting in consumable stores after the words 'Hydro fluric acid (e); 12-7-65 (e)

90. Messrs. Ramagya Prosad Gupta and Ramesh Chandra Gupta, carrying on business under the trade name Messrs. Gupta Sons, 67/43 Strand Road, Calcutta (a); SH/3649A, 1-6-65 (b); (A) Cotton seed oil, linseed oil and castor oil (d); 13-7-65 (e).

91. Sarbashri Barun Kumar Ghose and Sadhan Ch Dey Roy, carrying on business under the trade name Messrs. Uma Steel Corporation, 25/1 Hara Dhole Lane, Calcutta-5 (a); SH/3184A, 21-2-62 (b); (A) Rails (d); 15-7-65 (e)

92. Shri Anwarali Guazilbash, Proprietor, carrying on business under the trade name National Art Studio 1 Chandney Chawk Street, Calcutta (a); SL/2995A. 11-7-56 (b); (A) Radio and Radio Accesssoies (d). 26-6-65 (e).

93. Messrs. S. K. Agarwala, C. K. Agarwalla, carrying on business under the trade name Agarwalla Marketing Syndicate, P-38 Mission Row Extn., Calcutta (a); SL/4363A, 10-4-65 (b); (A) Fire extinguishers, fire buckets and fire fighting equipments (d); 26-6-65 (e)

94. Sm Lily Saha, carrying on business under the trade name Lily Trading Co., 27-B Chittaranjan Avenue, Calcutta (a); SL/3181A, 30-7-57 (b);(A) Ropes, Ropes silling lifting tackles and stationeries for office use (d); 26-6-65 (e).

95. Messrs. Mohammed Arfun and Mohammed Salehan, carrying on business under the trade name Glass & Plywood Supply Agency, 40 Bipin Behari Ganguly Street, Calcutta (a); SL/577A, 17-2-52 (b); (A) Decorative laminated sheets and synthetic resin glue (d); 26-6-65 (e).

96. Shri Jatish Chandra Saha, carrying on business under the trade name Messrs. International Trading Co., 11/1 Akhil Mistry Lane, Calcutta (a); SL/3792A. 23-12-61 (b); (A) Rope and sutli (d); 29-6-65 (e).

)7. Messrs. M. G. Shahni Co. (Calcutta) Pvt. Ltd., Chittaranjan Avenue, Calcutta (a); SL/1514A. 15-12-48 ; (D) Medicine, toys, and games, order supplying uisites, stationery, oilman stores, electric goods, cy goods and sports goods. (A) Pens and inks, syrups, shes, canned fruits, jams, machine oil, coconut torches, pin curl, clips, plastic curters, powder pads, e tissues, adhesives, feeding bottles, niples, sports, aps, moth rings, sprays, air freshers (d); 28-6-65 (e).

)8 Shri Naba Kumar Dhar, carrying on business der the trade name Messrs. Interational Agency, Chintamonidas Lane, Calcutta-8 (a); SL/426A, 1-64 (b); (A) Wire cages for birds and animals, polish metals, floors and wooden furniture, gun tape, aned insecticide, phenyle sterilised rags and cottons, uid soap, syringe and needle, cane basket, plastic sket, g. i. pipe, hacksaw and hacksaw frame, drill d drill lide files, metal melting pot, chisel, crow bar, mpass, pincer, plier, conduit pipes, measuring rod and pe wrench, tarpentine, leather belting, kodali, pick e, carpentary tolls, angar, gas, fleer, sledge hammer, ther duster, asbestos sheet and goods, leddr, bamboo, ano's leather, spare parts of stores, lamps, copper re and pots and iron tape, hoop and rod (d); 29-6-65)

)9 Shri B. C. Sehgal, carrying on business under e trade name Labella Cosmetics, (S) 20 Ganesh Chandra renue, Calcutta (for) 2 Clive Row, Calcutta (a);) SL/4424A (for) LR/3316A (b); 29-6-65 (e).

100. Shri Prasanta Kumar Gupta, Proprietor, carrying on business under the trade name P. Gupta & Sons, A Chandney Chawk, 3rd Gate, Calcutta (a); SL/4204A. 8-64 (b); (A) Carpets, homp, rope, jute canvas, tton rope, cotton tape, eyelet, jute tape, iron nails), 28-6-65 (e).

101 Shri Baidya Nath Saha, Proprietor, carrying on siness under the trade name Luxmi Stores, handney Chawk, 3rd gate, Shop No. 9 & 10, 3/5 Dharmatalla Stret, Calcutta (a); SL/4228A. 9-64 (b); (A) Carpets, cotton, tape, jute tapes, jute rine, taryaulins, eyelet, bombnails, brass top, jute nvas, hessian, hemp, rope, wooden rod (d); 28-6-65)

102. Shri Jogesh Chandra Mazumdar, Proprietor, rying on business under the trade name Hardware rcern, 6 Chandney Chawk, 3rd gate, Calcutta (a); /4196A. 20-7-64 (b); (A) Carpets, ropes, jute tape, tton tape, rubber mats, wire door mat, tarpaulins, nts (d); 28-6-65 (e).

103 Sarbasree Dilip Kumar Mitra, Pranab Kumar tra, Alok Kumar Mitra, Partners, carrying on business under the trade name Mitra & Co., 164 Chandney awk Street, Calcutta (a); SL/4110A, 1-2-64 (b);) Cuphooks, screwhooks, knobs, handle, door closer, ring, sliding rail, washers, rivets, window stay, rtain rings, curtain rail, cabinet bolts, plastic hardre fittings, aluminium handle bolts, knobs, water p (d); 28-6-65 (e).

104. (S) Sarbasree Karim Tyebbhoy, Saleh Tyebhoy, abir F. A. Faizullabhoy, Esoof Abdully Faizullabhoy, hoozinna M. A. Faizullabhoy, Partners, carrying business under the trade name Kems Mercantile gency (for) Sarbasree Kasim Tyebbhoy, Saleh Tyebhoy, Partners, carrying on business under the trade me Kems Mercantile Agency, 14 Chittanranjan Avenue, lcutta (a); SL/4130A. 12-3-64 (b); 28-6-65 (e).

105. Messrs. Heatly & Gresham Ltd., 31 Chittaranjan Avenue, Calcutta (a); SL/2407A. 26-9-41 (b) (D) Building materials, cloth. (A) I R. C. fabrics, i. r. c. weldmash, cements, bricks and firebricks, fireclay, paints, cement, waterproofer, additive to concrete, ironine floor hardener, pressed steel tanks, steel sections, pipes and pipe fittings, mineral lead for pipe jointings, doors, windows, sashes ventilators, rolling shutters and rolling grills, collapsible gates and grills, glass, square twisted bars, locks, latches, hinges, towerbolts, floor springs, door closures (d); 29-6-65 (e).

106. (S) Sarbasree Sachindra Nath Basu, Debidas Basu, Kalyani Basu and Anjali Basu, Partners, carrying on business under the trade name Messrs. Basu & Co. ((for) Sachindra Nath Basu, Sudhir Kumar Basu and Debidas Basu, partners carryig on business under the trade name Messrs Basu & Co., 118 Amherst Street Calcutta (a); SL/177A, 26-9-41 (b); 3-7-65 (e).

107 Messrs Pande Brothers, (Private) Ltd., 7 Chittaranjan Avenue, Calcutta (a); SL/2117A, 26-2-65 (b); (D) Textile, cotton, yarn and waster, carbon, papers, self raising flora, somolina, wool, condensed milk, butter, mineral ores, non-ferrous metal and steel products, galvanised iron pipes, calcium carbide, rosin and turpentine, bidi leaf. (A) Iron pipes, fabricated steel structurs (d); 5-7-65 (e).

108. Messrs. Brocho & Co., Private Ltd., 35 Weston Street, Calcutta (a); SL/1136A, 23-7-46 (b); (D) General merchandise as and when required (A) Carbon brushes (d); 7-7-65 (e).

109. Messrs. Indo American Commerce Private Ltd. 35 Chittaranjan Avenue, Calcutta (a); SL/3139A, 26-3-51 (b); (D) All types of machinery. (A) Pumps and accessories and spare parts thereof pumping machineries, concrete vibrators and mixers, block making machines, diesel engines, petrol engines, machine tools, spanners, spare parts of machines and machine tools, electric motors and spare parts thereof, cables and accessories thereof, pipes I, pipe fittings (d); 7-7-65 (e).

110. Messrs. Vergal Engines and Engineering Ltd., 31 Chittaranjan Avenue, Calcutta-12 (a); SL/2400A, 16-4-62 (b); (A) Spare parts and accessories for 3 wheeled commercial vehicles, motor for cycle (d); after word consumable store (D) 'viz'. (A) e.g. and (A) coal, coke, oils, gas, electrodes etc. after the words 'inboard outboard marine motors' (A) Three-wheeled commercial vehicles and motors for cycle (e); 8-7-65 (e).

111. Sarbasree Manilal P. Mehta, Chimanlal P Desai, carrying on business under the trade name, Messrs. De Luxe Auto Parts, 7 Sooterkin Street, Calcutta (a); SL/4317A, 8-2-56 (b); (A) Tie rod ends, shock absorber, dynamo assy complete, dynamo cut out, main and c/rod bearing sets, gear box roller, main drive gear, mice sparks plung 14 m.m. com bush sets, chek wire, battery cell tester, horn ring, copper pipe, steel pipe roll, screw driver, engeen valve sets, horne complete horne cut out, needle valve seat, seedometer cable, cable casing, dynamo carbon brush, distance tube bush, carburator plunger, handbrakable, ignition coil, main shaft, carburator piston spring, dist., insulator, carburator jet and pinfor mark II carburator, jet and pin for S. V. paddle switch lucas dist. shaft, needle and seal, carb, flat, 2nd gear U.S.A. vacuum unit

lucus, stearing sector kit, synchronizer gear, pitment arm (d); 5-7-65 (e).

112. Shri Jagannath Sadhukhan, Proprietor, carrying on business under the trade name Late Thaka Prosad Sadhukhan and Jagannath Sadhukhan Jejur, Hooghly, (a); SP/54B, 21-6-65 (b); (A) Groundnut oil, mosquito (d); 9-7-65 (e).

113. Shri Balai Chandra Sadhukhan, Proprietor, carrying on business under the trade name Balai Chandra Sadhukhan, Haripal, Hooghly (a); SP/1518A, 29-9-62 (b); (A) Groundnut oil (d); 9-7-65 (e).

114. (S) Shri Charu Chandra Paral, Proprietor, carrying on business under the trade name Satyanarayan Timber Works, (for) Messrs. Charu Chandra Paral and Amiya Kumar Hazra, Partners, carrying on business under the trade name Satyanarayan Timber Co., Champadanga, Hooghly (a); SP/1333A, 27-5-60 (b); 13-7-65 (e).

115. (S) Shri Haradhan Chandra, Proprietor, carrying on business under the trade name Janatalaya (for) Shri Ramapati Mallick, Proprietor, carrying on business under the trade name Janata Bhandar, Khagrajole Road, Chinsurah, Hooghly (a); SP/1575A, 30-5-63 (b); 15-7-65 (e).

116. Messrs. Kshitish Chandra Bysack, Niranjan Bysack, Suranjan Bysak carrying on business under the trade name K. C. Bysack & Sons,(S) 31 Doctor Lane, Calcutta-14 (for) 6 Lower Chitpur Road, Calcutta (a); (S) TL/2962A (for) CL/1809A (b); 12-7-65 (e).

117. (S) Shri Amiya Kumar Ghose and Shri Sona Prosad Singh, Partners, carrying on business under the trade name Messrs. A. K. Ghose, 115 Ananda Palit Road, Calcutta (for) Shri Amiya Kumar Ghose, Proprietor, carrying in business under the trade name Messrs. A. K. Ghose, 115 Ananda Palit Road, Calcutta (a); TL/1224A, 9-9-49 (b); 13-7-65 (e).

118. (S) Shri Phalguni Sen, Proprietor, carrying on business under the trade name Messrs. Lucky Glass Blowing Co., 7/1 Short Street, Calcutta (for) Sm. Kripamoyee Debi, Proprietress, carrying on business under the trade name Messrs. Lucky Glass Blowing Co. 7/1 Short Street, Calcutta (a); TL/2295A, 27-4-51 (b); 14-7-65 (e).

119. Sarbasri Nupur Das Mukherjee, Manick Chandra Paul, Nihar Kumar Bhattacharjee, carrying on business under the trade name Messrs. Oriental Industries, 120 S. N. Banerjee Road, Calcutta (a); TL/2829A, 5-2-65 (b); (A) Main lead collector, C. L. collector, stainer Assembly, Collector shoe, Insulating sleeves, Brass, coupling retainer plate after the words "goods named below" (c); (A) Nuts, bolts, Sockets, Hax nuts, Split-pin, Spring washers, Wire rope, lock nut, Reducing socket, pipes and pipe fittings, End Cap, Grease Nipple, Turn bolt, rivets, Brake, lining, Bearing and Oil Plug, of all kinds, Stainer Assembly, Collector, Insulators, Insulating washers, Conduit Pipes, Tee, Elbow, Flexible Tube, Jem nut, Galvanised Sheet, Wires, Copper wire, Conduit reducer, Insulating Slit, Brass Coupling, Packing Carbon bush, Brass gland switches, Flood lights hand lamp, Signal lamp, Cabin Fan, Heavy Switch (d); 14-7-65 (e).

Explanatory notes—Regarding the amendments the following code letters have been used to ind the manner in which the particulars of a registra have been amended :—

(A) means "Add"; (D) means "Delete"; (S) n "Substitute".

S. K. BOSE, Commissio

No. 230 C.T.—22nd July 1965.—In pursuanc the provisions of section 9 of the Bengal Finance (S Tax) Act, 1941 (Bengal Act VI of 1941), the follo names and addresses of registered dealers toge with a description of the goods covered by their r tration certificates whose registrations under the were cancelled with effect from the date noted aga each of them are published for general information

Notes :—(a) Serial number, name, address, c place of business and number of branc

(b) Number and date of the registration ce ficates.

(c) Goods for use in manufacture in West Be for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Panchanan Karmakar, carrying on busin under the trade name Messrs. Panchanan Karmak 233 Kalighat Road, Calcutta (a); AL/400, 11-3 (b); 1. Raw materials, 2. Plant, machine spare parts and accessories, 3. consumable stor Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in t actual process of manufacture of the goods nam below : (i) Gold and silver ornaments (c); Go and silver ornaments and wires (d); 13-7-65 (e)

2. Messrs. Jodhraj Muskara and Chandi Pros Muskara, carrying on business under the trade nam Jodhraj Chandi Prosad, Nalhati, Birbhum (a); A 360A, 19-11-41 (b); Potato —(i) any other r materials, (i) Plant, machinery, spare parts, acce sories and consumable stores, (iii) building or plumbi materials, or fixtures, required for construction, fitti out or repair of any building. Certified by the pu chasing dealer to be required for use in any process the manufacture of potato for sale. (c); St tionery, kabiraji, spices, atta, wheat, suji, beshan ghee, mustard oil, kerosene, cocoanut oil, sugar, sugg candy, gur, molasses, rice, paddy, matches, tobacc biri, soda ash, thread, soap, pulses, iron, jute hem bags, dhup, vermillion, alta, glass, khil, kathi, kism sohara, almond, mustard oil cakes, paper, fried ric salt (d); 7-7-65 (e).

3. Moni Devi carrying on business under the trad name Messrs. Satya Trading Co., 29/1 Armenia Street, Calcutta(a); AT/3199A, 17-2-55 (b); Spice fibres, jute, iron and steel oils, and camphor (d): 10-7-6 (e).

4. Messrs. Chapanalla Tea Estates, 31 Chowringhee Road, Calcutta (a); BH/1944A, 18-9-41 (b); 2-7-65 (e).

5. Messrs. Shakomato Tea Estates, 31 Chowringhee Road, Calcutta (a); BH/1921A, 26-9-41 (b); 6-7-65 (e).

6. Shri Mohitosh Sarkar (Proprietor) carrying on business under the trade name Messrs. Mohitosh Sarkar & Co., 112 Hazra Road, Calcutta (a); BH/612A, 1-11-41 (b); Sal beams, bamboos, darmas, hoglas, garans and coir strings (c); 6-7-65 (e).

7. Habal Chandra Dutta and Kedarnath Dutta, carrying on business under the trade name Messrs. D. L. Dutta, 71 Chowrighee Road, Calcutta (a); BH/161A, 19-9-41 (b); Raw material, plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Ornaments (c); Gold, silver, jewelleries (d); 7-7-65 (e).

8 Messrs. National Variety Stores, 4/1 Justice Dwarka Nath Road, Calcutta (a); BH/2823A, 28-7-56 (b); Aluminium ware, aluminium circles, enamel ware, provisions, toilets, stationeries, confectioneries, oilman stores (d); 10-7-65 (e).

9. Messrs. S. Carlender & Co., 60/1 Chowringhee Road, Calcutta (a); BH/737A, 27-9-41 (b); Raw materials, plant, machinery, spare parts and accessories, Consumable stores., viz., bone, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bone meals (d); 13-7-65 (e).

10. Messrs. Dutta & Co., 33 Clive Street, Calcutta (a); CR/610A, 25-9-41 (b); Patent medicines, drug chemicals, toilets and perfumery, medical appliances, medical instruments and provisions (d); 3-7-65 (e).

11. Shri Mritunjoy Chandra (Proprietor), carrying on business under the trade name Mritunjoy Chandra, 23/3 Maharshi Debendra Road, Calcutta-7 (a); JK/1688A, 27-2-48 (b); Soaps, tea, biscuits, lozenses (d); 14-7-65 (e).

12. Shri Jnanendra Nath Adhikary, (Proprietor), carrying on business under the trade name Messrs. J. N. Adhikary, Odlabari, P.O. Manabari, district Jalpaiguri (a); JP/1481A, 25-6-56 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz., timber, tools and implements : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber, (c) Logs, scants (d); 26-6-65 (e).

13. Shri Sukumar Chakravorty (Proprietor), carrying on business under the trade name Messrs. S. Chakravorty, Oldabari, P.O. Manabari, district Jalpaiguri (a); JP/1935A, 24-10-59 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz. : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber (c); Timber (d); 26-6-65 (e).

14. Shri Ramnaresh Thakur, (Proprietor), carrying on business under the trade name Messrs. Prohlad Flour and Saw Mill, Oldabari. P.O., Manbari, district Jalpaiguri (a); JP/1478A, 5-6-56 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz. tools, implements, timber : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber, firewood (c); Timber sized and unsized logs (c); 26-6-65 (e).

15. Shri Kshitish Ch. Sen (Proprietor,) carrying on business under the trade name Messrs. K. C. Sen, P.O. Ramshaihat, district Jalpaiguri (a); JP/1927A, 21-9-59 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz. : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber (c); Timber (d); 13-7-65 (e).

16. Shri Sudhangsu Bhusan Ghosh, (Proprietor), carrying on business under the trade name Messrs. Ghose Brothers, Samajpara, P.O. and district Jalpaiguri (a); JP/2131A, 20-2-63 (b); 1. Raw materials, 3. Consumable stores, viz., acid, castor oil : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold ornaments and silver articles for sale (c); Stone, silver articles, gold (d); 12-7-65 (e).

17. Shri Madan Mohan Pal, (Proprietor), carrying on business under the trade name Messrs. Joy Gopal Card Board Box Factory, 26B Simla Road, Calcutta (a); MK/2625A, 3-1-65 (b); 1. Raw Materials : Paper, cardboard, straw board and mill board. 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz., lubricating oil, grease, stitching wire : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cardboard boxes and (ii) Cartons for sale (c); Cardboard boxes and cartoons (d); 12-7-56 (e).

18. Shri Gopikissen Gupta (Proprietor), carrying on business under the trade name Messrs. Mahadeolal Gupta, 72 Cotton Street, Calcutta (a); RJ/2866A, 23-9-58 (b); (D) Jute twine, hessian, gunny bags, canvas and tarpaulin (d); 8-7-65 (e).

19. Shri N. K. Tulshian (Proprietor), carrying on business under the trade name Messrs. Jubilee Board and Paper Agency, 23 Dr. Kartick Boso Lane, Calcutta (a); SL/3376A, 11-4-59 (b); Card board for the manufacture of cardboard boxes (c); Paper and paper board, rexines and plastic clothy, card board boxes (d); 3-7-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the follow-

ing code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 233 C. T. —22nd July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :

Notes —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbashri Rabindra Nath Mehra and Satyendra Nath Mehra, partners, carrying on business under the trade name of Messrs. R. S. Products. 79 Chitla Road Calcutta-27 (a); 410A (AL) (C) 9-7-65 (b).

2. Shrimati Chandrika C. Thacker carrying on business under the trade name of Messrs. C. K. Industries, 21, Justice Dwarkanath Road, Calcutta (a); 960A (BH), (Central, 7-7-65 (b); Brass components such as Brass electrical parts, radio parts, stove and petromax parts, metre parts and brass screws, nuts and bolts (c).

3. Messrs. Shahanshah Husain Jaffri and Arjan Das Talwer carrying on business under the trade name of Jai Bharat Rubber Industries. 22 Debendra Chandra De Rd., Calcutta (a); 961A (BH), (Central), 8-7-65 (b).

4. Shri Harihar Venkatram carrying on business under the trade name of Messrs Maags. Corporation, Plot No. 465, Scheme No. 47, C. I. T. Calcutta-29 (a); 962A (BH), Central, 9-7-65 (b); Unground tool bits (c).

5. Messrs. Esdee Industries and Proofing Private Ltd., 27 Gobra Road, Calcutta (a); 963A (BH) (Central). 12-7-65 (b); Tarpauline and tents (c).

6. Messrs. Bhangar Bros and Co. Private Ltd. 3/1A Chakrabere Lane, Calcutta (a); 964A (BH), (Central) 12-7-65 (b); Electric motors (c).

7. Shri Murarilal Agarwala, Jamnadas Agarwa and Shri Bholaram Agarwala carrying on busine under the trade name Murarilal Jamnad 12 Ramlochan Mallick Street, Calcutta (a); 1646 (CL)(Central,) 3-7-65 (b); Dry fruits (c).

8. Shri Aloke Kumar Mukherjee carrying on busine under the trade name of David Asbestos and Enginee ing Co., 1 Dey Para Lane, P. O. Shibpur, Howrah (a 1081A (HW), Central, 6-7-65 (b);

9. Shri Bishwanath Agarwala carrying on busine under the trade name Kumar Minerals Agenc 2 Kumarpara Road, Lilluah, Howrah (a); 108 (HW), Central, 6-7-65 (b); China clay (c).

10 Shri Laknan Lal Shaw carrying on busine under the trade name Messrs. Jaglal Shaw Lakhand Shaw, 135/46 Girish Ghose Road, Belur, Howra Y-34/1 Doctor Abdul Kabir Road, Calcutta-44 (a 104B (HW) (Central), 10-7-65 (b).

11. Shri Dwarka Prasad Sharma carrying on busine under the trade name Industrial Steel Trader 171/1 J. N. Mukherji Road, Salkia, Howrah (a); 1084 (HW) (Central), 13-7-65 (b).

12. Sarbashree Nuni Ram Agarwala, Shreeram Khator and Balkrishnan Khator carrying on busine under the trade name A to Z Pipe fittings Co., 30 Shree Kishan Vakat Lane, Howrah (a); 1085A (HW (Central), 15-7-65 (b).

13. Shri Ranjit Kumar Ghose carrying on busines under the trade name Eco. Engineering Works 20 Maharshi Debendra Road, Calcutta (a); 1211 (JK), Central, 11-7-65 (b).

14. Messrs. Chandrasain Agarwalla and Mahabi Prasad Agarwalla carrying on business under the trad name Chandrasain Mahabir Prasad, Millan Hally P. O. Siliguri, District Darjeeling (a); 606A (JP) Central, 7-7-65 (b): Tea, mustard oil, pulses and grain (c).

15. Shri Ratiram Agarwalla carrying on business under the trade name Messrs. Pitarchand Bojranglal, Mahabirsthan, P. O Siliguri, District Darjeeling (a); 607A (JP), Central, 8 7-65 (b); Handloom and millmade cloth, woollen garments, staple cloth. (c).

16. Messrs. Gopiram Nakkipuria and Ramprata Alampuria carrying on business under the trade name Bhimraj Sujan Kumar, Mahabirsthan, P. O. Siliguri District Darjeeling (a); 608A (JP) Central, 13-7-6 (b); Readymade garments, hosiery goods, woollen goods tarpauline, bags (c).

17. Shri Indu Bhusan Roy, proprietor, carrying on business under the trade name Messrs. Bengal Drug Supply Corporation, Uttar Ghoshpara, Chakdah. Nadia (a); 173A (KR) (Central), 2-7-65 (b); Medicine (c)

18. Sarbasree Gokul Prasad Gupta, Jagaramda Gupta, Radhashyam Gupta, Ram Chandra Gupta and Mohanlal Gupta carrying on business under the trade name Gokul Trading Co., NTE 81, Chandi Chawk. P. O. Khargpur, Midnapore (a); 531A (MN), Central, 6-7-65 (b);Poppy heads (c).

19. Shri Gunventlal Pranjivandas Patel, proprietor arrying on busiess under the trade name Messrs. P. Patel, 50 Monohardas Street, Calcutta (a); 35A (RJ), Central, 7-7-65 (b); Medicine (c).

20. Shri Chandra Bhan Agarwala carrying on business nder the trade name Chandra Bhan Agarwala. 1/1, Sovabazar Street, Calcutta-5 (a); 1255A (SH) Central), 2-7-65 (b); Pulses, corriander seeds, linseed, il cake (c).

21. Shri Ganga Prosad Gupta, carrying on business nder the trade name Ganga Prosad Premchand. 55 Rabindra Sarani, Calcutta-3 (a); 1256A (SH), entral, 6-7-65 (b); Groundnut groundnut seeds, pulse c)

22 Shri Radheshyam Rajgariah carrying on business nder the trade name Radheshyam Timber Co., A Jorabagan Street, Calcutta-6 (a); 1258A (SH) entral, 9-7-65 (b); Timber (c)

23 Messrs. Puran Chand Morijawala and Kalabati evi carrying on business under the trade name Industhan Pure Oil Agency, 51/3/3 Strand Road, alcutta-7 (a); 1259A (SH) (Central), 12-7-65 (b); roundnut oil, cocoanut oil and mustard oil (c)

24 Messrs Sachindra Chandra Banik, Milan Krishna anik, Narayan Chandra Banik and Netai Chandra atta, carrying on business under the trade name adma Stores 138/1 Bidhan Sarani, Calcutta-4 (a), 61A (SH) (Central), 12-7-65 (b); Readymade garments); Raw materials for use in the manufacture of eadymade garments (d).

25 Messrs Narayan Chandra Saha, Santosh Kumar en and Gouranga Ghosh carrying on business under e trade name Gouranga Ghosh, 4, Durga Charan anerjee Street, Calcutta-5 (a); 1261A (SH) (Central), 7-65 (b); Cement (c).

26 Sarbasree Mahabir Prasad Sarawgi, Natlma ra.wgi carrying on business under the trade name essrs. Overseas Paper Tube Co., 5 Canal West oad, Calcutta-15 (a); 1777A (SL) (Central), 25-6-65)

27. Om Prakash Sodhani and Sushila Devi Malpani arrying on business under the trade name Messrs. niversal Enterprises, 7, Sooterkin Street, Calcutta (a); 778A (SL) (Central), 26-6-65 (b); Bearings (c).

28. Sarbasree Shibnath Dey and Ramjiban Seth carry- g on business under the trade name Messrs. The lympic Spring Mfg., Co., 28 Biplabi Anukul Chandra reet, Calcutta (a); 1779A (SL) (Central), 28-6-65 (b);

29. Shri Rabindra Nath De and Sree Baidyanath De arrying on business under the trade name Messrs. obin Bros., 12, Chandney Chawk Street, Calcutta (a); 780A (SL) (C), 29-6-65 (b).

30. Sarbasree Dipak Sarkar and Bhupen Banerjee arrying on business under the trade name Messrs.. D. Sports Works, 5/1 Ramanath Mazumdar Street, lcutta (a); 1782A (SL) (Central), 3-7-65 (b); Cricket ll, badminton racket, shuttle cover, cricket ball, kket, kneecup, string (c).

31. Shri Jogesh Chandra Mazumdar carrying on business under the trade name Messrs. Engineering Equipments and Traders, 33 Chittaranjan Avenue, Calcutta (a); 1783A (SL) (Central), 5-7-65 (b).

32. Messrs. Harmit Laboratories Private Ltd., 54 Chittaranjan Avenue, Calcutta (a); 1784A (SL) (Central), 6-7-65 (b).

33. Sarbasree Kishanlal Narbheram Dhabaria, Bhogilal Narbheram Dhabaria, Navinchandra Narbheram Dhabaria, Sm. Sushila and Pravhas Chandra Dhabaria carrying on business under the trade name Messrs. Modern Auto Equipments, 25-A, Chittaranjan Avenue, Calcutta (a); 1785A (SL) (Central), 8-7-65 (b); Grease nipple contract rod bush, engine valve and valve guide, piston with pin and ring, starter pinion, main and contract rod bearings (c).

34. Shri Shib Shankar Sarkar, Proprietor, carrying on business under the trade name Raja Dairy and Firm, Helapukur, Chandernagore, Hooghly (a); 322A (SP), (Central) 14-7-65 (b); (1) Raw materials, provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) ghee (d)

S. K. BOSE, Commissioner.

No. 234 C. T. 22nd July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information—

Notes :– (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registrtion certificate

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of amendment

1. Messrs. Kamla Kanta Gupta, Pashupati Gupta, Gobindra Chandra Gupta and Kanailal Gupta carrying on business under the Trade name : Messrs. K. K. Gupta and Brothers ; P. O. Raniganj, District Burdwan (a); 6B (AS) Central 28-6-57 (b); (A) Bamboo matting (c); 2-7-65 (h).

2. Messrs. Dwarka Prosad Agarwalla, Rameshwarlal garwala, Sanwarmal Agarwalla and Parameshwarlal garwala carrying on business under the trade name Messrs. Shawarmal Parameshwarlal, Abdil Latif Lane, Asansol, Burdwan (a); 7961 (AS), Central, 20-1-65 (b); (A) Cumemin seed, gunny bags (e); 6-7-65 (h).

3. Jonab Saifuddin M. Kankawala and Mr. Abedin Alihusesain Attawalla, partners carrying on business under the trade name of Paramount Tools Corporation, 65 Canning Street, Calcuta (a); 1413A (AT), Central, 12-1-65 (b); (A) Castor wheels, abrasives (c); 9-7-65 (h).

4. Raj Gambhir carrying on business under the trade name of Messrs. Pinkto Chemicals, 7 Amratola Street, Calcutta (a); 1228A (AT), Central, 6-2-62 (b); (A) Soda ash, sulphuric acid, lead compound, liquor amonia, stearic acid, sodium acetate, magnesium chloride, sodium silicate, potassium chloride, sulphate of alumina rangolite "C", sodium silicofloride, zinc compound and calcium compound (c); 9-7-65 (h).

5. Sarbasree Benarashilal Kajaria, Kamala Prosad Kajaria and Mangaturam Kajaria carrying on business under the trade name of Surajmull Ramjidas, 28 Amratolla Street, Calcutta (a); 1447A (AT), Central, 5-5-65 (b); (A) Tamarind starch, Chalmugra Oil and Turmeric, Betel nuts, Black Pepper, Tapioca Starch and Flour Tapioca Globules, Poppy Seeds, Corriender Seed, Cummin seed and Ajwan (c); 9-7-65 (h).

6. (S) Shri Vishwanath Singhania, Shri Ram Kumar Singhania and Shri Shankarlal Singhania carrying on business under the trade name Messrs. Tripura Colour Co. (for) Shri Vishwanath Agarwala, Shri Ram Kumar Singhania and Shri Mahadeolal Saraogi carrying on business under the trade name of Messrs. Tripura Colour Co., 44 Armenian Street, Calcutta (a); 56A (AT), Central, 22-6-57 (b); 16-7-65 (h).

7. Shri Ramprosad Kajaria carrying on business under the trade name of Messrs. Ramprasad Omprakash, 28 Amratola Street, Calcutta (a); 1453A (AT), Central, 17-5-65 (b); (A) Caustic Soda (c); 12-7-65 (h).

8. Shri Jorawarmal Jindani carrying on business under the trade name of Messrs Hamirmull Jorawarmull, 17 Armenian Street, Calcutta (a); 727A (AT), Central, 22-8-57 (b), (D) Sewing machines, Sewing Machine Parts, Sewing thread, Paper, cloth, Umbrella accessories and other consumable Sotres required for the manufacture of umbrella and umbrella accessories (d); 15-7-65 (h).

9. Messrs. Ranjit Sen and Alpana Roy carrying on business under the trade name of Messrs. Chemi Commercial Co., 10 Middleton Row, Calcutta-16 (a); 853A (BH), Central, 20-8-64 (b); (A) Ilamenite, Dead Burnt, Magnesite, Aluminium Powder and Chromic Acid (c); 5-7-65 (h).

10. Shri Amitava Narayan Chowdhury, Shri Samir Kanti Mukherjee and Shrimati Smrite Sur carrying on business under the trade name of Messrs. Modern Engineering Tools, 80 Jhowtola Road, Calcutta-17 (a); 910A (LH), Central, 19-2-65 (b); (A) Water Hose (c); 8-7-65 (g).

11. (S) Stewarts and Lloyds of India Ltd. (for) Stewarts and Lloyds of India (P) Ltd., 41 Chowringhee Road, Calcutta (a); 13A (BH), Central, 28-7-57 8-7-65 (h).

12. (S) Sarbasri Tulsi Prosad, Tarakeswar Pr and Uttam Chand Prosad carrying on bus under the trade name of Messrs. Ballygonge Fo Mill (for) Shri Tulsi Prosad (Prop.) carrying on bus under the trade name of Messrs. Ballygunge Fo Mill, 9 Gurusaday Road, Calcutta (a); 544A (I Central, 11-11-60 (b); 19-7-65 (h).

13. Shri Gurumukh Narindas Advani carrying business under the trade name of Messrs. Hindus Precision Tools, 6 Russell Street, Calcutta-16 901A (BH), Central, 2-2-65 (b); (A) Heat Treatn salt, Alloy Steels and Non-ferrous materials for ma facture of Jigs, fixtures, dies, collets, and small t (d). 19-7-65 (h)

14. Shri Naresh Chandra Bhattacherjee carry on business under the trade name of Messrs. V Master Radio Corporation, 159-1B Rash Behari Ave Calcutta-29 (a); 893A (FH), Central, 24-12-64 (A) D S. C. Wire for manufacture of Choke (d);14 7 (h).

15. Messrs British Paints (India) Ltd., 32 Ch ringhee Road, Calcutta (a); 12B (BI), Central, 27-6 (b) Insert. Paints, Varnishes, Enamels, Drycolo and wood preservatives after the words "Extinguish and refills thereof" (d); 15-7-65 (h).

16. (S) Shri Hanumanmal Jhawar carrying business under the trade name of Hanumanmal Kedar (for) Shri Hanumanmal Jhawar and Shri Gopal Jhaw carrying on business under the trade name of Ha manmal Kedarlal, Alipurduar, District Jalpaiguri (175A (CB) Central, 19-6-57 (b); 10-7-65 (h).

17. Sarbasree Prabin Chandra Aurvet, Chand Vadan, Chandulal Buvaria carrying on business und the trade name of Messrs Prakash Traders, 8, Par Church Street, Calcutta (a); 1629A (CL), Centr 31-5-65 (b); (Add) Porcelain Connectors, Nichro wires, Shades, Plug, Switches, Insulating materials (3-7-65 (h).

18. Shri Jagmohan Lal Uppal carrying on busine under the trade name of Messrs. Industrial Engineeri Enterprises, 56-1 Canning Street, Calcutta (a); 1327 (CL), Central, 20-6-62 (b); (A) Cable, Wire and Electr fittings (c); 3-7-65 (h).

19. Shri Shirish Shah carrying on business und the trade name Messrs. Techno Trade Engineering Cor pany, 285E Bipin Behari Ganguli Street, Calcutta (a 1143 (CL) Central, 7-4-65 (b); (Add) Motor Vehic Spare parts (c); 5-7-65 (h).

20. (S) Purushottam K. Patel, Sadhuram P. Pat Chimanbhai P. Patel, Manubhai P. Patel, Kantibha P. Patel carrying on business under the trade name Messrs. Purusotham K. Patel and Co. (for) Purusothar K. Patel, Sadhuram P. Patel, Chimanbhai P. Patel Manubhai P. Patel, Kantibhai P. Patel, Jayant Kuma P. Patel carrying on business under the trade name o Messrs. Purasothottan K. Patel & Co., 55 Canning Street, Calcutta (a); 1545A (CL), Central, 22-1-64 (b) 6-7-65 (h).

21. Shri Madhavsingh Dwarkadas carrying on siness under the trade name Messrs. Madhav Sing warkadas, 44-45 Ezra Street, Calcutta (a); 484A L), Central, 18-7-57 (b); (Add) Activated Carbon ; 8-7-65 (h).

22. Shri Brijmohan Taparia, proprietor, carrying business under the trade name Taparia & Co., 137 nning Street, Calcutta (a); 729A (CR)(C),20-7-57 (b);) Hardware and Mill Stores (c); 3-7-65 (h).

23. Messrs. Nazarally Badaruddin, Huseni Nazarally d Salch Nazarally carrying on business under the de name Messrs. Nazarally Badaruddin, 32 Jackson ne, Calcutta (a); 200A (CR) (C), 25-6-57 (b); (A) ews (c); 3-6-56 (h).

24. Shri H. P. Singh, Proprietor, carrying on business der the trade name Messrs. H. P. Singh (for) Messrs. P. Singh, 85 Netaji Subhas Road, Calcutta (a); 2A (CR) (C), 12-8-57 (b); 3-7-65 (h).

25. Shri Hargovind Kebal Chand Sha, Proprietor, rying on business under the trade name Shah Agency, Netaji Subhas Road, Calcutta (a); 1731A (CR) . 20-4-64 (b); (A) Bearings (c); 3-7-65 (h).

26. Messrs. Shri Hunuman Sugar Mills Ltd., Proetor, carrying on business under the trade name ssrs. Bengal Oil Mills, (S) 5 Synagogue Street, Calcutta r) 178 Harisson Road, Calcutta (a); (S) 1878A (CR) , (for) 888A (MR) (C), (b); 3-7-65 (h).

27. Messrs. Radha Chemicals Co. Ltd., 3 Synagogue eet, Calcutta (a); 1355A (CR) (C), 22-8-57 (b); (A) nite (c); 5-7-65 (h).

28. (S) Shri Paramananda Biswas, Proprietor, carryon business under the trade name B. Biswas & Co., Bonfield Lane, Calcutta (for) Shri Bankim ari Biswas Proprietor, carrying on business under trade name B. Biswas & Co., 12 Bonfield Lane, cutta (a); 1252A (CR) (C), 11-12-59 (b); 8-7-65 (h).

29. Messrs. Kishorilal Kajaria, Pawan Kumar jaria, Makhanal Kajaria and Loken Nath Kajaria rying on business under the trade name Chemicolour ncy. 12 Bonfield Lane, Calcutta (a); 1109A (CR) , 7-10-65 (b); (A) Copper sulphate (c); 8-7-65 (h).

30. Messrs. Dilip Kumar J. Pandya, Narendra J. ndya, Pradip Kumar J. Pandya (minor), Paresh mar J. Pandya (minor) and Sm. Hira Gouri Pandya rying on business under the trade name J. Dilip mar & Co., 71A Netaji Subhas Road (1st floor), cutta (a); 1874A (CR) (C), 21-7-65 (b); (A) Steam ssure gauge, Belt lacing and Hooks, Fibre Rods and ets, Rubber sheets, Hemp, Brass and Nickel-corru-ed joint Rings, Iron Cement, Ebonite sheets and Rods, kelite sheet and Rods, Rock hard Packing, Gauge, sses (c); 8-7-65 (h).

31. (S) Messrs. Devidayal Sukhani, Pratap Chandra khani, Krishna Kumar Sukhani, partners, carrying business under the trade name Jethmall Brojraj r) Raibahadur L. N. Sukhani, Messrs. Devidayal khani, Pratap Chandra Sukhani Krishna Kumar khani and Bijoy Kujar Sukhani, partners, carrying business under the trade name of Jethmall Bhojraj, rjeeling, (1) Chawkbazar, Darjeeling, (2) M. P. Road, Darjeeling (3) Kalimpong (4) Siliguri (5) Tista Bridge (6) Nurbong T. E. (7) Sivitar T. E. (8) Mullotar T. E. (D) Sepoydhura T. E. (a); 39B (DJ) (C) 8-8-57, (b); 2-7-65 (h).

32. Messrs. Jugal Kishore Agarwala, Ramkumar Agarwala and Santlal Agarwala, partners, carrying on business under the trade name Shri Tibet Stores, (S) Prem Bhawan, Rishi Road, Kalimpong (for) R. C. Mintri Road, Kalimpong (a); 327A (DJ) (C), 17-9-58 (b); 7-7-65 (h).

33. Messrs. Indian Rubber Manufacturer Ltd., (S) 9 Esplanade Mansions, Cacutta (for) 4 Lyons Range, Calcutta (a); (S) 938A (EL) Central (for) 973A (LR) Central (b); 10-7-65 (h).

34. (S) Shri Bholanath Dey, Ganesh Ch. Dey, Arun Kumar Dey, Kashinath Dey, Achinta Kumar Dey, carrying on business under the trade name Paradise Cycle Co. (for) Shri Bholanath Dey, Proprietor, carrying on business under the trade name Paradise Cycle Co., 12 Mango Lane, Calcutta (a); 92A (EL) Central, 25-6-65 (b). 10-7-65 (h).

35. Baijnath Sarawgi Smriti Nidhi Trust, proprietor, carrying on business under the trade name Messrs. Acme & Company, 8/1 Esplanade East, Calcutta (a); 852A (EL) Central, 11-2-64 (b); (A) Key hole cover (c); 12-7-56 (h).

36. Shri Bimal Kr. Mukherjee, Nirmal Kr. Mukherjee, and Prasanta Kr. Mukherjee, partners, carrying on business under the trade name Messrs. Universal Trading Union, 7 Wellesley Place, Calcutta (a); 464A (EL) Central, 18-10-57 (b); (A) Wire and wire nails (c); 14-7-65 (h).

37. (S) Messrs. Clarion Mecann Advertising Services Ltd. (for) Messrs. Clarion Advertising Services (P) Ltd., 5 Council House Street, Calcutta (a); 382A (EL)Central, 17-8-57 (b); 14-7-65 (h).

38. Bends India Private Ltd., 100 Madhu Sudan Paul Chowdhury Lane, Howrah (a); 1018A (HW) (Central), 19-2-65 (b); (A) Pipe fittings (c); 3-7-65 (h).

39. Messrs. Manoharlal Gupta, Ramnivas Gupta and Hanumandas Goyal carrying on business under the trade name Krishna Iron Store, 135 Girish Ghosh Road, Belur, Howrah (a); 955A (HW) (Central), 12-9-64 (b); (A) M. S. Rolls (c); 3-7-65 (h).

40. Shri Tinkori Charan Roy carrying on business under the trade name A. L. Engineering Works, (S) 84/6 Shri Kison Vakat Lane, Howrah (for) 82 Shri Kisan Vakat Lane, Howrah (a); 157A (HW) (C), 5-7-57 (b); 6-7-65 (h).

41. (S) Shri Amalendu Das carrying on business under the trade name Messrs. National casting & Engineering Co. (for) Shri Pramatha Nath Das carrying on business under the trade name Messrs. National Casting and Engineering Co., 43 M. S. Paul Choudhury 1st Lane, Howrah (a); 232A (HW) (Central), 30-7-57 (a); 8-7-65 (h).

42. Shri Satish Chandra Sadhu Khan carrying on business under the trade name Messrs. Baikuntha Bhandur, Kalsapa, Uluberia, Howrah (a); 489A (HW) (Central), 1-10-59 (b); (A) Timber (c); 9-7-65 (h).

43. Messrs. Laduram Chowdhury, Madanlal Chowdhury, Puranmal Gupta and Gojanand Agarwal carrying on business under the trade name Hindusthan Oil Industries, 8/3 Duffer Street, Station Road, Lilluah, Howrah, (D), Calcutta (1) (a); (S) 1083A (HW) Central (for) 74B (HW) Central (b); 10-7-65 (h).

44. (S) Messrs. Baijnath Harlalka, Satyanarayan Harlalka carrying on business under the trade name Ashoka Engineering Corporation (for) Shri Baijnath Harlalka, proprietor, carrying on business under the trade name Messrs. Ashoka Engineering Corporation, 4 Gourdas Bysack Lane, Calcutta (a); 893A (JK) Centra 26-11-60 (b); 13-7-65 (h).

45. Sarbasree Sohanlal Agarwalla, Shewduttrai Agarwalla, Hanumanprosad Agarwalla, Kundanmal Agarwalla, Brahmadutt Agarwalla carrying on business under the trade name Messrs. Sohanlall Shewduttrai, Nayabazar, P.O. Siliguri, Dsitrict Darjeeling (a); 52B (JP) Central, 5-5-65 (b); (A) Mustard Seeds (c); 28-6-65 (h).

46. (S) Messrs. Deokaran Agarwalla, Ram Karan Agarwalla, Sew Karan Agarwalla, and Debi Prosad Agarwalla, carrying on business under the trade name Azad Hind Stores (for) Messrs. Deo Karan Agarwalla, Ram Karan Agarwalla, Sew Karan Agarwalla and Debi Prosad Agarwalla carrying on business under the trade name Azad Hind Stores, Station Feeder Road, P.O. Siliguri, District Darjeeling, (A) Darjeeihg (1) (a) (b); (S) 54B (JP) Central (b); 25-6-65 (h).

47. (S) Messrs. Satya Narayan Soni, Ram Chandra Kasat and Muralidhar Kakani, partners carrying on business under the trade name Satya Narayan Soni (for) Sarbasree Satya Narayan Soni, Ram Chandra Kasat, Ram Narayan Kasat, Muralidhar Kakani and Ram Nath Kakani, partners, carrying on business under the, trade name Messrs. Satya Nrayan Soni, P.O. Siliguri, District Darjeeling (a); 31B (JP), Central, 10-7-51 (b); 12-7-56 (h).

48. (S) Gopal Manjee Patel Amrit Lall Patel Shyamjee V. Patel and Devshi Kanjee Patel partners carrying on business under the trade name Shree Luxmi Saw Mill (Timber Merchant) (for) Messrs. Visram Manjee Patel Vevjee Movjee Patel Devshi Kanjee Patel and Lodharam Karmashi Patel, partners, carrying on business under the trade name Shree Luxmi Saw Mill (Timber Merchant) Raja Road, Beldanga More, Krishnagar, Nadia (a); 118A (KR) (C), 8-8-60 (b); 2-7-65 (h).

49. Sarbasree Jagadish Prosad Agarwala, Hariraj Saran Agarwala, carrying on business under the trade name Messrs. Bharat Rubber Toys, 12 Beadon Row, Calcutta (a); 695A (MK) Central, 16-7-59 (b); (A) Raw materials (d); 9-7-65 (h).

50. Shri Satyanarayan Podder, Shri Atmaram Podder, Shri Shyamsundar Podder, Shri Jagannath Podder, Shri Sitaram Podder, Shri Ramnivas Podder, Shri Maturmal Goerka, Shri Ramgopal Goerka and Shri Shyamsundar Goenka, carrying on business under the trade name Messrs. Hindusthan Bobbin Industries, 15 Canal East Road, Calcutta (a); 432A (MK) (Central) 14-11-57 (b); (A) Machinery and Spare Parts and Stores for textile mills (c); 9-7-65 (h).

51. (S) Shri Chintamoni Chatterjee, proprietor, carrying on business under the trade name Messrs. Modern Stationers and Printers and Susil Press (for) Messrs. Modern Stationers and Printers and Susil Press (Partner Chintamoni Chatterjee & others), 2 Chore Bagan Lane, Calcutta (a); 721A (MK) (Central), 2-8-59 (b); 13-7-(h).

52. Shri Shibnath Prosad Jaiswal, Shri Shanker Prosad Jaiswal, carrying on business under the trade name Messrs. Shiv Nath & Bros., 222 Cornwallis Street, Calcutta (a); 1275A (MK) (Central), 27-3-65 (b) (A) Power Press machine and shaping machine (c) 14-7-65 (h).

53. (S) Shri Subinoy Biswas, carrying on business under the trade name Benoy Agency (for) Shri Bhudeb Sankhanidhi carrying on business under the trade name Benode Agency, Malancha Road, P.O. Kharagpur Midnapore (a); 188A (MN) Central, 28-1-60 (b); 3-7-(h).

54. Messrs. Ratchand Agarwalla, Hariprosad Agarwalla and Sawarmal Agarwala, carrying on business under the trade name Messrs. Mohanlal Ratanchand 71 Jamunalal Bazaz Street, Calcutta (a); 907A (MK) (Central), 5-8-61 (b); (A) Yarn (c); 10-7-65 (h).

55. (S) Radha Kishan Kedia, Dwarkadas Kedia, Sawarlal Kedia, Gouri Shankar Kedia, Pawan Kumar Kedia and Rajani Kanta Kedia, carrying on business under the trade name Dwarkadas Mohanlal (for) Messrs. Radha Kishan Kedia, Dwarkadas Kedia, Sawarlal Kedia and Gorui Shankar Kedia, carrying on business under the trade name Dwarkadas Mohanlal, 174 Mahatma Gandhi Road, Calcutta (a); 115A (MR) Central, 26-6-5 (b); 12-7-65 (h).

56. Shri Rabindra Nath Banik, Sm. Sailaja Banik and Sm. Parashmoni Banik, carrying on business under the trade name Eastern Rubber Works, (S) 7A Bentick Street, Calcutta-1 (for) 46/1A Debendra Chandra Dey Road, Calcutta-15 (a); (S) 1230A (RB) (Central) (for) 607A (TL) (Central) (b); 9-7-65 (h).

57. (S) Messrs. Krishna Dhan Ghose, Brindaban Chanda Ghosh, Nandalal Ghose, and Kalyan Kumar Ghosh, carrying on business under the trade name Nibaran Chandra Ghose & Brothers (for) Messrs. Kishori Mohan Ghose and Krishna Dhan Ghose carrying on business under the trade name Nibaran Chander Ghosh & Brothers, 22 Old Chinabazar Street Calcutta (a); 391A (RB) Central, 13-7-57 (b); 9-7-6 (h).

58. Messrs. Reyrolle Burn Ltd., 12 Mission Row Calcutta (a); 97B (RB) (Central), dated 4-3-6 (b); Insert Switchgear and Switchgear component after the word Bursbars (c); 10-7-65. (h).

59. (S) Swapan Kumar Biswas, Jyoti Biswas and Jyotsna Biswas carrying on business under the trade name Great Estern Firearms Co. (for) Messrs. Jadupati Biswas, Jyoti Biswas and Swapen Kumar Biswas carrying on business under the trade mame Great Eastern Firearms Co., 23 Lall Bazar Street, Calcutta-1 (a); 235A (RB) (Central), 1-7-59 (b); 10-7-65 (h.)

60. (S) Messrs. Haridas Dhur, Janakilal Dhur, Chandi Charan Dhur, Nitya Gopal Dhur, Gour Chan

Dhur and Baidyanath Dhur carrying on business under the trade name Madan Mohan Dhur (for) Messrs. Haridas Dhur, Janakilal Dhur, Chandi Charan Dhur, Nitya Gopal Dhur, Gour Chand Dhur, and Nitai Chand Dhur carrying on business under the trade name Madan Mohan Dhur, 48, 49, & 50 Old China Bazar Street, Calcutta (a); 16B (RB) (Central), 26-6-57. (b); 15-7-65. (h).

61. (S) Shri Balwant Singh Rayat, Shri Chhotubhai V. Naik and Rulhiaram carrying on business under the trade name Messrs. General Trading & Engineering Co., for) Messrs. General Trading & Engineering Co., 1/21 Dum Dum Road, Calcutta (a); 28A (SH) (Central), 26-6-57 (b); 6-7-65 (h).

62. Premier Mica Msning & mfg. Co., 32 Gopi Kristo Pal Lane, Calcutta-6 (a); (D) 13B Kash Nath Mullick Lane, Calcutta (SH) 1257A (Central) (for) 23B (SH) Central), (b); 6-7-65 (h).

63. (S) Messrs. Dinanath Sharma and Charanjitla Sudan, carrying on business under the trade name Messrs. Pandit Prabhudayal Karamchand, (for) Messrs. Pandit Probhudayal Karamchand 18 Kali Krishna Tagore Street, Calcutta (a); 410A (SH) (Central) 7-10-57 (b); 12-7-65 (h).

64. Messrs. Ramgya Prosad Gupta and Ramesh Chandra Gupta, carrying on business under the trade name Gupta & Sons, 67/43 Strand Road, Calcutta (a); 242A (SH) (Central), 1-6-65 (b); (A) Cotton seed oil, linseed oil and castor oil (c); 13-7-65 (h).

65 Shri Sunil Kumar Mazumdar, carrying on business under the trade name H. C. Bhadra & Co., 44 Dharmatalla Street, Calcutta (a); 153A (SL) (C), 7-6-58 (b); (A) Cover handel, Base wings, Tablo Wings, Base tin for manufacture of Sewing machine Table Top and Cover (d); 25-6-65 (h).

66. Shri Satpal Singh Tawani, carrying on business under the trade name Bengal Export and Import Co., 1 Ganesh Chandra Avenue, Calcutta (a); 961A (SL) (C), 4-10-57 (b); (A) Machinery (c); 26-6-65 (h).

67. Messrs. M. G. Sahani & Co., (Calcutta) Pr. Ltd., Chittaranjan Avenue, Calcutta-13 (a); 7A/SL(C), 2-5-57 (b); *Delete* Stationery, Toys and Games, Soaps, Cuttlery, packing materials. (A) Pens and Inks (c), (A) Packing materials (g); 28-6-65 (h).

68. Shri B. C. Sohgal, carrying on business under the trade name Labello Cosmetics, (S) 20 Ganesh Chandra Avenue, Calcutta (f) 2 Clive Row, Calcutta (a); (S) 781A /SL(C) (f) or 1369A/LR/(C) (b); 29-6-65 (h).

69. Messrs. Heatly & Gresham Ltd., 31 Chittaranjan Avenue, Calcutta (a); 170A /SL(C), 28-6-57 (b); (D) Building materials (A) I. R. C. Fabric, I. R. C. weldmesh, Cements, bricks and fire bricks, fire clay, paints, cement water proffer, Additine to concrete, Iromite floor hardner Pressed steel tanks, steel sections, pipes and pipe fittings, Liner lead for pipe jointing, doors, windows, sashes, Ventilators, rolling shutters, rolling grills, wheel barrows, collapsible gates and Grills, window glass, square twisted bars, locks, latches, hinges, tower bolts, floot springs, door closures (c) 29-6-65 (h).

70. Shri A. Basu carrying on business under the trade name Acila Pharmaceuticals, 5 Anthony Bagan Lane, Calcutta (a); 1264A/SL(C), 30-11-61 (b); (A) Machineries and Raw materials (d); 29-6-65 (h).

71. Sarbasree Dilip Kumar Mitra, Probab Kumar Mitra, Alok Kumar Mitra carrying on business under the trade name Mitra & Co., 164 Chandney Chawk, Calcutta (a); 1541A/SL(C), 1-2-64 (b); (A) Cuphooks, Screw-hooks, knobs, handle, door closer, spring, siding rail, washers, rivets, window stay, curtain rings, curtain rail, cabinet bolts, plastic hardware fittings, Aluminium handle, bolt knobs, water tap (c); 29-6-65 (h).

72. (S) Sarbasree Kasim Tyebbhoy, Saleh Abdulally Faizullabhoy, Sabir F. A. Fouzullabhoy, Khozeim M. A. Faizullabhoy, partners, carrying on business under the trade name Kems Mercantile Agency (for) Kasim Tyebbhoy Saleh Tyobbhoy, carrying on business under the trade name Kems Mercantile Agency, 14 Chittaranjan Avenue, Calcutta (a); 1469A/SL(C), 20-8-63 (b); 29-6-65 (h).

73. (S) Messrs. Mohammad Arfun and Mohammed Salebhum, carrying on business under the trade name Glass & Plywood Supply Agency (for) Messrs. Glass & Plywood Supply Agency, 40 Bepin Behari Ganguly Street Calcutta (a); 660A/SL(Central), 5-9-57 (b) 29-6-65 (h).

74. (S) Sarbasree Sachindra Nath Basu, Debidas Basu, Kalyani Basu and Anjali Basu, partners, carrying on business under the trade name Messrs. Basu & Co. (for) Sachindra Nath Basu, Sudhir Kumar Basu and Debidas Basu, partners, carrying on business under the trade name Messrs. Basu & Co., 118 Amherst Street Calcutta (a); 343A (SL) Central, 18-7-57 (b); 3-7-65 (h)'

75. Messrs. Tractor & Machinery Pvt. Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); 1289A/SL(C), 16-2-62 (b); (A) Machines manufactured by R. K Machine Tools and Accessories and Spare Parts thereof (c); 5-7-65 (h).

76. Messrs. Forbes & Forbes Cambell and Co. Ltd., 30 Ganesh Chandra Avenue, Calcutta (a); 1222A/SL(C), 31-7-61 (b); (A) Lathe machine and accessories (c) 7-7-65 (h).

77. Messrs. Indo American Commerce Pr. Ltd., 35 Chittaranjan Avenue, Calcutta (a); 617A /S L(C), 27-8-57 (b); (A) Pumping machines and spare parts thereof, concrete mixtures and vibrators, block making machines, diesel and petrol engines, machine tools, spanners, spare parts of machines and machine tools, electric motors and spare parts thereof, cables and accessories thereof, pipes and pipe fittings (c); 7-7-65 (h).

78. Messrs. Vergal Engines and Engineering Ltd, 31 Chittaranjan Avenue, Calcutta (a); 295A/SL(C), 16-7-57 (b); after the words 'Inboard outboard marine motors' (A) 3-wheeled commercial vehicles motors for cycles (d); (A) spare parts and accessories of 3-wheeled commercial vehicles and motors for cycle (c); 8-7-65 (h).

79. (S) Sarbasree Paresh Nath Das, Paritosh Chandra Das and Prohlad Chandra Das, carrying on business under the trade name Messrs. Radio Equipments Co. (for) Shri Paresh Nath Das, carrying on business under the Trade name Messrs. Radio Equipments Co., 3-C Madan Street, Calcutta (a); 1132A/SL(C) 17-11-60 (b); 8-7-65 (h).

80. Manilal P. Mehta, Chimanlal P. Desai, carrying on business under the trade name Messrs. De-Luxe Auto Parts, 7 Sooterkin Street, Calcutta (a); 1704A (SL) (Central), 8-2-65 (b); (A) Tie rod ends, shock absorber, dynamo easy complete, dynamao out, main and c/rod bearing sets, gear box roller, main drive gear, nice sparks plung 14 m. m., com bush sets, clek wire, battery cell testor, horn ring, coper pipe, steel pipe roll, screw driver engine valve sets, herno complete, herno cutout needle valve seal, seedometer cable casing, dynamo carbon brush, dissuance tube bush, carborator plunger handbrakeable, ignician cell, main shaft, carburator, piston spring, dist, insulator, carburator jet and pin for mark II carburator, jet and pin for S. V. padel switch, lucas diet, shaft, needle and seet carb, flat gear U.S.A. vacum unit lucas staring scooter kit, synorenizer gear, pitmant arm (c); 5-7-65 (h).

81. Messrs. A. K. Industries Private Ltd., P7 Beliaghata Main Road, Calcutta (a); 125A (TL) Central, 1-7-57 (b); (Delete) Barytes Red Oxide Magnesite Yellow Oxide (Add) Barytes, Red Oxide, Magnesite, Yellow Oxide (c); 10-7-65 (h).

82. Messrs. Asutosh Ghosh, Chander Prokash Luthra, Sampuran Chand Mittra carrying on business under the trade name Messrs. Eastern Distributors, 12 Suren Sarker Road, Calcutta (A) Branch at 4/1 Madan Street, Calcutta (a); (S) 81B (TL) Central (for) 620A (TL) Central (b); 13-7-65 (h).

83. Messrs. V. C. Kapoor & Co., (1963) Private Ltd., carrying on business under the trade name V. C. Kapoor & Co., (1963) Private Limited, 2 Corporation Place, Calcutta (Add) Branch Midnapore-I at Krishnagar-I, Burdwan-I (a); (S) 82B (TL) Central (for) 971A (TL) Central (b); Matches (c); 13-7-65 (h).

Explanatory notes—Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended :

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 235 C.T. —22nd July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956 were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. James Warren & Co. Ltd. carrying on business under the trade name Messrs. Chapanalla Tea Estates, 31 Chowringhee Road, Calcutta (a); 331A (BH) (C), 14-3-58 (b); Raw materials, plant, machinery, spare parts and accessories consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below : Tea (d); 2-7-65 (h).

2. Messrs. Shakomato Tea Estates Ltd., 31 Chowringhee Road, Calcutta-16 (a); 329A (BH) (C), 14-3-58 (b); Raw materials, Plant, machinery, spare parts and accessories, consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Tea (d); 6-7-65 (h).

3. Messrs. Mohitosh Sarkar and Prantosh Sarkar, carrying on business under the trade name Messrs. Mohitosh Sarkar & Co., 112 Hazra Road, Calcutta (a); 501A (BH) Central, 24-5-60 (b); Bamboo, bati and darma (c); 6-7-65 (h).

4. Messrs. S. Carlender & Co., 60/1 Chowringhee Road, Calcutta-20 (a); 100A(BH) Central, 3-7-57 (b); Animal raw bones and other raw animal waste products (d); Gunny bags, jute chord (g); 13-7-65 (h).

5. Messrs. Dutta & Co., 46B Netaji Subhas Road, Calcutta (a); 761A (CR) (C), 24-7-57 (b); Drugs, medicines and surgical goods (c); 3-7-65 (h).

6. Messrs. Arun Ghosh & Co. Private Ltd., 1 British Indian Street, Calcutta (a); 516A (EL) Central, 12-6-58 (b); Dairy products and provisions, electrical goods and accessories, rubber products (c); 13-7-65 (h).

7. Shri Ramnarosh Thakur, (Proprietor), carrying on business under the trade name Messrs. Prahlad Flour and Saw Mill, Odlabari, P.O. Manabari, district Jalpaiguri (a); 201A(JP) Central, 14-9-57 (b); 1. Raw materials, 3. Consumable stores, viz., timber, sawing tools and implement : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) sized timber (d); Timber (c); 26-6-65 (h).

8. Shri N. K. Tulsian (Proprietor), carrying on business under the trade name Messrs. Jubilee Board and Paper Agency, 23 Dr. Kartick Bose Lane, Calcutta (a); 948A (SL) Central, 24-4-59 (b); Paper, paper board, rexines and plastic cloth (c); 3-7-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

HADRA 25] THURSDAY, SEPTEMBER 16, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 236 C. T.—29th July 1965.—In pursuance of provisions of section 9 of the Bengal Finance (Sales ax) Act 1941 (Bengal Act VI of 1941), the following mes and addresses of newly registered dealers together h a description of the goods covered by their registion certificates are published for general informa-

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

Sarbashri Mahabir Prosad and Beharilal Agarwala ners, carrying on business under the trade name ss s M. P. Card Board Box Mfg. Co., 1-4 Chetla ad Calcutta 53 (a); AL-1101A, 20-7-65 (b); (1). w materials Provided that all goods for which mption from paymen of sales tax is claimed are ended for use in the actual process of manufacof the goods named below: (i) Card board box (c).

Shri Rabindra Nath Banerjee, carrying on busiunder the trade name Messrs Marine Traders. unfield Road, Calcutta-27; AL-1102A, 21-7-65 Bamboo mats, bamboo and hatal sticks and wooden ks (d).

3. Sarbasree Hanumandas Baheti, Narayandas Baheti, Messrs Kamala Commercial Co., Ltd., Shri Narayan Baheti, carrying on business under the trade name Hindusthan Trading Syndicate, 15 Noormal Lohia Lane, Calcutta (a); AT-4082A, 17-7-65 (b); Aluminium ingots, aluminium sheets, aluminium extrusions, water proof craft paper aluminium rod, pipe, coil, tubing, flat (d).

4. Shri Gupi Kishan Poddar, carrying on business under the trade name Shree Tarak Store, 4 Howrah Bridge Approach Road, Calcutta (a); AT-4084A, 20-7-65 (b); Boot polish, hair oil, combs, tooth paste, tooth brush, scents, blades, detol, playing cards, blue, snow, powder, napthalene balls, teats, caude-cologne, basanta malati, boroline, keokarpin, cream, (d)

5. Messrs Pritimoy Sen and Sunanda Sen carrying on business under the trade name P. Sen and Company, 17 Loudon Street Calcutta 16 (a); BH-3836A, 16-7-65 (b); Anchor plates, Anchor Bolts, Bolts, Nuts, Washers, Curb, strips, cover plate, working platforms, Railings Stairs, Tanks, Rubber coatings (d).

6. Shri Prantosh Sarkar, carrying on business under the trade name Messrs Prantosh Sarkar and Co., 112 and 113 Hazra Road, Calcutta-26 (a); BH-3837A 17-7-65 (b); Bamboo, Salballah (Bati) and Darma (d).

7. Messrs Sushil Kumar Dey, Biswa Nath Dey, Kashi Nath Dey, Madan Mohan Dey and Naba Kumar Deb carrying on pusiness under the trade name Dey Bros., 75 Christopher Road, Calcutta (a); BH-3838A, 17-7-65 (b); (1) Raw materials, Consumable store, e.g., mobil oil, fuels and fireclay. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the

actual process of manufacture of the goods named below : Moulds for bush, electrical equipment and machine parts (c).

8. Shri Tejmal Somani, Shri Kusal Chand Somani, Shri Bherudhan Maheswari and Shri Kailash Narayan Maheshwari, partners, carrying on business under the trade name Messrs Beherudhan Kusalkumar, Subhas Road, Holding 43, Rajgonj Mahalla, 1st floor, Bankura (a); BK-628A, 12-7-65 (b): Readymade garments (d).

9. Sarbasree Prodyut Kumar Bose, Mahima Chandra Dey, partners, carrying on business under the trade name Messrs Joyshree Brick Manufacturing Co., Amra, Saktagarh, Burdwan (a); BN-1188A 22-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

10. Shri Nasiruddin Mallick carrying on business under the trade name National Battery House, 92B Chittaranjan Avenue, Calcutta (a); CL-3902A, 9-7-65 (b); (1) Raw materials, viz., lead, lead oxide, acid, distilled water, lamp black dust, hard rubber container, acetylene cylinder: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Battery and battery cell (c); battery and battery cell (d).

11. Shri Gorachand Sen, proprietor, carrying son business under the trade name G. C. Sen and Sons, 71A Netaji Subhas Road, Calcutta (Room A-131) (a); CR-3611A, 9-7-65 (b); Bolts, nuts rivets, washer (d).

12. Shri Kalipada Mukherjee, proprietor, carrying on business under the trade name Steel and Engineering Corporation 36 Strand Road, 2nd floor, Room No. 10, Calcutta (a); CR-3612A, 12-7-65 (b); Pipe fittings, flat, manila rope, plumber block, chain pulley block, steel window, metal polish tools (d)

13. Shri Arabanda Mal and Sm. Renuka Bala Mal, carrying on business under the trade name Arabinda Mal and Bros., 63-2 Narasingha Dutta Road, Kadamtala Howrah (a); Hw-3059A, 16-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Store, e.g. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machines and machinery parts (c); machine and machinery parts (d).

14. Shri Gobardhan Das Agarwala carrying on business under the trade name Gupta Trading Co., 20 J. N. Mukherjee Road, Salkia Howrah (a); Hw-3060A, 20-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable Stores, e.g., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) machine and machinery parts (c).

15. Sarbashree Ashoke Kumar Chowdhuri and Aloke Kumar Chowdhury, carrying on business under the trade name L. M. Chowdhury and Sons, Brajo Lahiri Lane, Santragachi, Howrah (a); Hw-30 10-7-65 (b); (1) Raw materials (2) Plant, machin spare parts and accessories. (3) Consumable St Provided that all goods for which exemption f payment of sales tax is claimed are intended for us the actual process of manufacture of the goods na below for sale (i) Bolts, nuts and rivets (c).

16. Sarbashree Chhabildas T. Shah, Vinay C. Sh Pradip C. Shah and Karnnamoyee Biswas, carrying business under the trade name Pradip Lamp and St Industry, J-52 Howrah Industrial Estate Ka Baltikuri, Howrah (a); Hw-3049A, 12-7-65 (b) Raw materials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores, e.g., coal and co Provided that all goods for which exemption from p ment of sales tax is claimed are intended for use in actual process of manufacture of goods named bel for sale (i) Pressure lamp and its parts (c).

17. Shri Durga Prasad Jalan, carrying on busin under the trade name Eastern Steel Distributo 135-30A Girish Ghosh Road, Belur, Howrah (Hw-3050A, 12-7-65 (b): Iron and Steel materials (

18. Sarbashree Shiw Saran Prasad Shaw Shiw Prasad Shaw and Kali Prasad Shaw carrying on busin under the trade name Howrah Non-ferrous Me stores, 206-3 Behlious Road, Howrah (a); Hw-3051 12-7-65 (b); Non-ferrous scrap (d).

19. Sm. Mohindar Bedi, carrying on business und the trade name Mohindar Bedi and Sons, 55-2 Nat Paul Road Howrah (a); Hw-3052A, 13-7-65 (Taxi-metros (d).

20. Shri Dwarka Prasad Sharma carrying on busine under the trade name of Industrial Stroel Trader 171-1 J. N Mukherjee Road, Salkia, Howrah (a Hw-3053A, 13-7-65 (b); J. S. angles, M. S round and squares, slipper wire brush, rails, M. S. tees M. S flat bars, R. S. joists and beams M. S. plates black sheets, galvanized plain sheets, high carbon steel C. I. Scrap (d).

21. Sarbashree Sardul Singh and Gurdit Sin carrying on business under the trade name of Hi Screen Works 96-1 Dharamatala Road Ghusu Howrah (a): Hw-3054A, 14-7-65 (b); (1) Raw mate (2) Plant, machinery, spare parts and accesso Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in actual process of manufacture of the goods named bel for sale (i) Rice huller screen (c).

22. Shri Mohan Singh carrying on business und the trade name of Radiator Supply and Service Co Kings Road, Howrah (a); HW-3055A, 15-7-65 ((1) Raw materials (2) Plant machinery spare par and accessories. Provided that all goods for whi exemption from payment of sales tax is claimed a intended for use in the actual process of manufactu of the goods named below for sale (i) Radiators (Radiator cones (d).

23. Sarbashree Madan Mohan Das, Mohini Moh Das and Buddhadeb Das carrying on busine under th trade name S. M. and Company, 41 Satkari Chatterje Lane, Howrah (a);HW/3056A, 15-7-65 (b); (1) Ra materials, (2) Plant, machinery, spare parts and acce

ssories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Bush, door operating spindle, M. S. pins, M. S. couplings, and Hex nuts (e).

24. Sarbashree Nuniram Agarwala, Shreeram Khator and Bal Krishan Khator carrying on business under the trade name A to Z Pipe Fittings Co., 30/1 Shree Kishan Vakat Lane, Howrah (a); HW/3057A, 15-7-65 (b); Pipe and pipe fittings (d).

25. Shri Biman Bhusan Mondal carrying on business under the trade name of Mondal Timber, Uluberia, Howrah (a); HW/3058A, 15-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sized timber, doors and windows and rickshaw bodies (e).

26. Messrs Madhusudan Basak and Bidhu Bhusan Basak carrying on business under the trade name Marble Museum and Co., 378 Upper Chitpur Road, Calcutta (a); JK/3471A, 20-7-65 (b); (1) Raw materials, i.e. marble stone and black stone. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : (1) Marble stone and black stone products for sale (e); Marble stone and black stone products, conch-shell products (d).

27. Messrs Castall Corporation Private Ltd., 16 India Exchange Place, Calcutta (a); LR/3705A, 25-6-65 (b) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores, e.g., machine oil fire bricks, coal, coke, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Brass rods (e).

28. Shri Atrilal Reva Shankar Ojha, carrying on business under the trade name Ojha Trading Company, 10 Canning Street (Ground floor) Calcutta (a); LR/3706A, 29-6-65 (b); (1) Crucible, (2) Rubber bush, (3) Rivets, (4) Fish plates, (5) Elements, (6) Bolts and nuts, (7) Ball bearing (8) Tapper roller bearing, (9) Roller bearing (10) Nozzle, (11) Cylinder head, (12) Screw, (13) Chemical Thermometer, (14) Rubber insertion, (15) Linseed oil, (16) Hand tape, (17) Hack-saw blade, (18) Steel tap, (19) Whirling hygrometer, (20) Hydrometer, (21) Copper wire, (22) File, (23) Coir, string (24) Brass screw, (25) Drill, (26) Figure punch, (27) G. I. S. Wire, (28) Cotton Graphite packing, (29) Sleeves (30) Ratchet brace, (31) Ratchet handle, (32) Brass rod, (33) Copper strip (34) Copper rod, (35) Coal cutting picks, (36) Lubricator and graphited packing firefly, (37) Jute twine, (38) Spun yarn, (39) Coal shovel, (40) Dry chalk, (41) Broomsticks, (42) Rubber insertion cloth, (43) Belt fastner, (44) Brass stick, (45) Copper, flake, (46) Copper tape, (47) Hurricane lantern, (48) Red lead powder, (49) Joist, (50) Spirit label, (51) Stering pinion, (52) Rack, (53) Jack, Oil pinion, (54) Emery cloth, (55) Jute string, (56) Grease cup, (57) Metallic tap, (58) Paraffin wax, (59) Jem crow, (60) Asbestos tap packing, (61) Steam jointing, (62) Grinding wheel, (63) Anger, (64) G. I. wire, (65) Nails, (66) Tim solder, (67) Plumbing meta' (68) D. C. Copper wire, (69) Iron rod, (70) Brake lining, (71) Rubber channel, (72) Barrel pumps, (73) Cock, (74) Hair belting, (75) Copper sheet, (76) Leather oil paper, (77) Micanite sheet, (78) Cotton tape, (79) Coir brush, (80) Galvanised steel, wire rope, (81) Rice huller shell, (82) Rockhard packing, (83) M. S. shain, (84) Oil lubricator, (85) Valve, (86) Pliers, (87) Pipe wrench, (88) Hard rubber valves, (89) Rubber rings, (90) Rubber pads with canvass ply, (91) Fibre sheet, (92) Spanner, (93) High speed steel, (94) Dies, (95) Marking block, (96) Suction hose pipe (97) Galvanized pipes, (98) Tees, (99) Elbows, (100) Plug, (101) socket, (102) Short piece, (103) Jam nuts (104) Cap, (105) Pipe hook, (106) Mill board (107) Compression Ratio Valve (d).

29. Shri Md. Farook, carrying on business under the trade name of Inter Trade Corporation, 28 Strand Road, Calcutta (a); LR/3707A, 3-7-65 (b); (1) Ball bearing (2) Hoop iron, (3) G. I. wire, (4) Bright steel, (5) Die steel, (6) Spring sted wire (d)

30. Sarbasree Kanai Lal Chakraborty, Rajsekhar Ray and Braja Ballav Saha, carrying on business under the trade name of Lettertype, 12B Netaji Subhas Road, Calcutta (a); LR/3708A, 6-7-65 (b); (1) Raw materials, (2) Plant, machinery and accessories. Provided tht all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printing type (e).

31. Sarbasree Murari Prasad Dey and Gobind Chand Dey carrying on business under the trade name Dey Brothers, 23 Biplabi Rash Behari Bose Road, Calcutta (a); LR 3709A, 9-7-65 (b); (1) Coir mat, (2) Coir matting, (3) brushes, (4) buckets, (5) can, (6) jute webbing, (7) Ashan, (8) jute, matting, (9) rubber strips, (10) metal polish, (11) Stencil ink, (12) Wire wood mat, (13) Wooden rod (d).

32. Sarbasree Om Prakash Kapoor and Krishna Mehra carrying on business under the trade name of Parkash Industries, 18 Netaji Subhas Road, Calcutta (a); LR/3711A, 10-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, emery powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Engineering tools, chesel, punches, drills, accessories, ball bearings, springs, tool holders (e).

33. Shri Baijnath Pashari, carrying on business under the trade name National Steel Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3712A, 12-7-65 (b); (1) Carbon steel, (2) M. S. Bright bars, (3) Nickel chrome steel, (4) R. S. Joists, (5) M. S. rounds, (6) stainless steel, (7) High speed steel (d).

34. Shri Basanta Kumar Saboo, Sm. Sabitri Devi Saboo and Sm. Sarta Devi Saboo, carrying on business under the trade name of S. D. Trading Co., 16 India Exchange Place, Calcutta (a); LR 3713A, 12-7-65 (b); Waste paper (d).

35. Shri Madan Kumar Mehta carrying on business under the trade name Messrs Mehta Fine Art Press,

20 Balmukund Mokkar Road, Calcutta (a); MK. 3954A, 16-7-65 (b); (1) Raw materials, Ink and type; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Printed matters for sale (c).

36. Shri Jogesh Chandra Saha, carrying on business under the trade name Messrs J. A. C. and Co., 243A Upper circular Road, Calcutta (a); MK/3955A, 19-7-65 (b); (1) Raw materials, Tin plates ; Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Tin caps for sale (c); tin container (d).

37. Messrs Baldeodas Daga and Sheo Kishan Daga carrying on business under the trade name of Messrs. Oils and Industrial Lubricants Suppliers, 104B (New No. 366B) Rabindra Sarani, Calcutta-6 (a); MK/3956A, 20-7-65 (b); Lubricating oil and grease (d).

38. Srimati Nihar Bala Mitra and Shri Asoka Chandra Mitra carrying on business under the trade name Messrs Metal and Allied Products, 64/1 Beadon Street, Calcutta (a); MK/3957A, 22-7-65 (b); (1) Raw materials, M. S. Angle, M. S. Sheet, Expanded Metal sheet; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Steelage, steel platforms for sale (c); M. S. round, M. S. angles, M. S. square bars, Mild bright shafting, M. S. flats, M. S. plates, M. S. slab, steel furniture and Almirah (d).

39. Sree Dipchand Ramnani, Proprietor, carrying on business under the trade name Messrs Dipchand Ramnani, Kaliaganj (Majlishpur), West Dinajpur (a); ML-815A, 9-7-1965 (b); Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks for sale (c).

40. Sree Ranjit Lal Das, Proprietor, carrying on business under the trade name Messrs Laxmi Trunk Factory, 14 Netaji Subhas Road, English Bazar, Malda (a); ML-816A, 13-7-65 (b); Leather suit case, leather bag, crockery, enable ware, umbrella, lantern, stove, holdall, water proof, water bottle, flask, matress, rubber sheet, suit case, plastic goods, lock and key, stick (d); Consumable stores, viz., paint, varnish, brush, steel sheet, iron rod, repeats, lock and key, trunk and suit case fitting. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Trunk suit case and shelf for sale (c).

41. Shri Atanka Pratihar carrying on business under the trade name of Atanka Pratihar, Chandrakona Road, P. O. Satbankura, District Midnapore (a); MN 1814A, 10-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Firewood and sal poles (c);

42. Sarbasree Sarat Chandra Dutta, Sachindra Nath Dutta and Mathur Chandra Dutta carrying on business under the Trade name Gandherwari Bhandar, Chandrakona Road, P. O. Satbankura, District Midnapore (a) MN-1815A, 13-7-65 (b); Poppy seeds, dry chillies cummin seeds, corriander seeds, carway seeds, ajwa, ani seeds methi, dhuna, catechu, tea, bit ban, isabgul, tejpata, cardamom, coconut oil, ground nut oil, soda ash paper, coal tar (d).

43. Shri Kalipada Das carrying on business under the trade name Das TubeWell and Cycle House, Habra Bazar, P. O. Tababeria, 24-Parganas (a); PG-3236A, 10-7-65 (b), Cycle, cycle accessories, tube-well pumps, g. i. pipe, strainer for tube-well, tube well fittings, lanterns and torch light (d).

44. Messrs Biswanath Pandey, Chandrika Singh, Jagarnath Ojha, Kamakshya Prasad Singh, Kapil Deo Singh and Sheo Murat Tewari carrying on business under the trade name Kokapur Birek Works, Kokapur P. O. Nimjunj Bazar, 24-Parganas (a); PG-3237A, 12-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c)

45 Messrs Kanai Lal Modak, Balai Chandra Modak and Nemai Chandra Modak carrying on business under the trade name Gopal Mistann Bhandar, 22 G. P Road, Bazarpara, P. O. Halisahar, 24-Parganas (a) PG-3238A, 14-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Shuet meets and nonta khaber (c).

46. Messrs Gangaram Agarwala, Nemichand Agarwala, Mohanlal Agarwala and Radhe Shyam Agarwala carrying on business under the trade name Vishnu Automobiles, 178 Netaji Subhas Chandra Bose Road Tollygunge, Calcutta-40 (a); PG-3239A, 15-7-65 (b), Mobil oil lubricating oil, grease, engine oil, car polish, ball horn brake oil and polishing cloth (d).

47. Messrs Nemai Chandra Paul and Santosh Kumar Paul carrying on business under the trade name Nemai Chandra Paul and Santosh Kumar Paul, 22 Dwarik Mukhrjee Road, Behala, Calcutta-34 (a); PG-3240A, 15-7-65 (b); Corriander seeds, cummin seeds, fenugreek seeds, cardamom, ajwan chillies, cassia leaf, poppy seeds, barley tea, aniseeds, alum garlic, ginger, starch, poppy-net, soapnut, resin, blue and colour dust (d).

48. Shri Ram Pearry Biswa Karma carrying on business under the trade name of Shri Ram Engineering Works, 143-1 Netaji Subhas Chandra Bose Road Calcutta-40 (a); PG-3441A, 15-7-65 (b); (1) Raw materials (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Folding and binding machine (c).

49. Shri Sushil Kumar Bhadra, Secretary, carrying on business under the trade name Messrs Anara Railway Men's Consumer Co-operative Society Ltd., Anara S. E. Rly. Colony Grain Shop Building No. 1, P. O. Anara, district Purulia (a); PR-477A, 20-7-65 (b); Cereals and pulses, groundnut oil, kerosine oil, cocoanut

, mustard oil, jeera, dhania, soda, poppy seed, tea, ap, cloth, ghee (d).

50. Shri Jaikarandas Agarwala, proprietor, carrying business under the trade name Messrs Ananda others of 94/4 Lower Chitpur Road, Calcutta (a); -3153A, 19-7-65 (b) Tea (d).

51. Shri Shankarlal Chowdhary, carrying on business der the trade name Shyam Textile Stores, Brojodayal Sh th Road, Calcutta-2 (a); SH-3684A, 7-65 (b); Paper cone, spindle picking band and ier textiles stores required by textile mills (d).

52. Shri Amulya Kumar Roy carrying on business der the trade name S. B. Iron Industries, 51 Ultadanga ad, Calcutta-4 (a); SH-3685A, 19-7-65 (b);(1) Raw terials (2) Plant, machinery, spare parts and accesries, (3) Consumable stores, e.g., Grease, mobil oil. vided that all goods for which exemption from payent of sales tax is claimed are intended for use in the ual process of m nufacture of the goods named ow : Rivets (c).

53. Shri Inder Raj carrying on business under the de name Messrs Raj Plastic Works, 10 Chandni proach, Calcutta-13 (a); SL-4429A, 12-7-65 (b); dio parts, transistor parts and accessories (d); w m terials, Provided that all goods for which exemp n from payment of sales tax is claimed are intended use in the actual process of manufacture in West ngal for sale of the goods named below : Radio ts, Transistor parts and accessories (c).

54. Shri Bidyut Kumar Dutt, carrying on business der the trade name Messrs Calcutta Pen House, 5 Mahatma Gandhi Road, Calcutta (a). SL-4430A, 7-65 (b); Fountain pen, fountain pen parts and inks .

55. Sarbasree Ramnarayan Gupta, Shiwnarayan upta, Bachini Devi, carrying on business under the de name Messrs Shaha Electric Stores, 37 Nirmal andra Street, Calcutta-13 (a). SL-4431A, 12-7-65 (b); per enamell wire, double covered cotton wire, fibre, pire cloth, cotton tape, varnish lamp, mica block and eet (d).

56. Idris Khan Masir Khan Kan Aluddin Khan, rrying on business under the trade name Messrs ational Metal Works, 170 Keshab Sen Street, Calcutta- (a); SL-4432A, 13-7-65 (b), Non ferrous metal scraps, uminium cut sheet, punched ... s, zinc alloy, zinc ess, copper scrap, copperwire copper boring, brass rap brass sheet cutting, brass boring, brass ash, gunetal, scrap, gun metal boring, load scrap, zinc boring); Raw materials, Provided that all goods for which emption from payment of sales tax is claimed are tended for the use in the actual process of manuture in West Bengal for sale of the goods named ow : Aluminium, copper, zinc ingot (c).

57. Shri Sarder Mahendra Singh, proprietor, carry- on business under the trade name Khalsa Hindu tel, 4c Madge Lane, Calcutta (a); TL-2964A, 17-7-65 ; (1) Raw materials, (3) Consumable stores, e.g., l. Provided that all goods for which exemption m payment of sales tax is claimed are intended use in the actual process of manufacture of the goods med below (a) Cooked food, tea, coffee, curd (c); erated water, milk (d).

58. Sarbasri Kartik Chandra Dutta, Ganesh Chandra Dutta, partners, carrying on business under the trade name Creestal, 2 Humayun Court, Bertram Street, Calcutta-16 (a); TL-2965A, 20-7-65 (b): Ready made garments, handkerchief, tie (d).

59. Messrs D. D. Mahajan R. N. Mahajan R. K. Mahajan, and O. D. Mahajan, partners, carrying on business under the trade name Paramount Traders, 4-47 W. E. Area, Karol Bagh, New Delhi-5 (Port of Calcutta) (a); CS-38A, 12-7-65 (b).

S. K. BOSE, Commissioner.

No. 237 C.T.—29th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Indian Oxygen Ltd., 5 Mayurbhanj Road, Calcutta (a); AL-13B, 20-3-48 (b); (A) after the word "Cartridge"—Liquid oxygen explosives, gas generating and distributing machineries and parts thereof, cutting, heating, spraying, lighting, exploding equipments and parts thereof, equipments for anasgasia, anaesthesia, and oxygen therapy and parts thereof (c); (A) Cylinders for gas, gas generating and distributing machineries and parts thereof equipments for heating, lighting, exploding and parts thereof, equipments for analgasia, anaesthesia and oxygen therapy and parts thereof, accessories for blasting of liquid oxygen explosives (d). 17-7-65 (e)

2. (S) Sarbasree Abdul Gafur Molla, Mohammad Hossian Molla Ramjan Hossain Molla and Musst. Ramjan Bibi carrying on businessunder the trade name Messrs Chamelia Chest Manufacturing Syndicate (for) Abdul Gafur carrying on business under the trade name Messrs. Chamelia Chest Mfg. Syndicate, 2/C Ekbalpore Lane, Calcutta 23 (a). AL-1067A, 18-3-65 (b); 20-7-65 (e).

3. Sarbasree Shivratan Daga and B. R. Daga, partners, carrying on business under the trade name Rajkumar Bros., 71 Canning Street, Calcutta (a); AT-3674A, 27-7-50 (b);(A) School and office equipments 17-7-65 (e).

4. Sarbasree Brijlal Wadhwah and Jagdish Kumar Wadhawh, Partners, carrying on business under the trade name Jagdish Stores, 72 Canning Street,Calcutta (a); AT-3901A, 7-5-63 (b); (A) Nail cutter, tin cutter, knife, safety razor (d); 17-7-65 (e).

5. Debiprasad Kajoria and Atma Ram Kajoria carrying on business under the trade name India Commerce and Industries Corporation, 32 Armenian Street, Calcutta (a), AT-3868A, 21-12-62 (b): (A) Copper wire scrap (d); 17-7-65 (e)

6 Sarbasree Sewram Hudrajhal and Arjandas Lekhraj, partners, carrying on business under the trade name Mayur Products, 71 Canning Street, Calcutta (a); AT-3553A 31-10-58 (b); Insert Refills after the word fountain Pen (c); (A) Refills (d); 17-7-57 (e).

7 Messrs. Sukhlal Kasal Chand Mehta and Kishor Kumar Kasalchand Mehta, carrying on business under the trade name S. K. Mehta & Co., (S) 10 Portuguese Church Street, Calcutta (for) 37 Canning Street, Calcutta (a); (S) AT-4084A (for) RB-900A (b); 17 7-65 (c).

8 Sarbasree Fatehchand Mudi, Narayani Devi Mudi, carrying on business under the trade name Ashoke Supply Agency, 71 Canning Street, Calcutta (a); AT-3663A, 24-5-60 (b); (D) Rubber goods, Plastic Toys, Plastic soap cases, plastic combs (A) jute twines, hessian cloth, hose pipe rubber washers, rubber handles (d); 21-7-65 (e)

9. (S) Sarbashri Banarashilal Chharia, Bisheswarlal Chharia, Ram Chandra Chharia, Narayandas Chharia, Gazanand Chharia and Sm. Saraswati Debi, carrying on business under the trade name Messrs. Khushira Banarashilal (for) Sarbasri Banarashilal Chharia, Bisheswarlal Chharia, Ram Chandra Chharia, Narayandas Chharia, Gazanand Chharia and Sm. Saraswati Devi, carrying on business under the trade name Messrs. Khushiram Banarashilal 26/1 Armenian Street, Calcutta (a); AT-295B, 31-8-62 (b); 21-7 65 (e)

10. Mashmatrai Partabrai Sipahimalani, carrying on business under the trade name Messrs Jai Engineers, 11A Nasiruddin Road Calcutta (a); BH/3774A, 23-3-65 (b); (A) Bearings, belts, bolts, nuts, compressors, controllers, carboys, c. i. parts, chains, couplins, cement, water treatment, chemicals, ebonite, eductors, grease cups, graphite, glass, gauges, gear boxes, gears, gunny bags, hemp, indicators, injectors, jam, lubricants, lead, mixers, motors, statter, switches, wire, pulleys, paints and brushes, perspex, pumps, resins, strainers, shells, sand and gravel, tools, tyres, ventury valves, wheels, wood water meters (d); 17-7-65 (e).

11 Messrs. Bharat Ram and Charat Ram & Co., Pvt. Ltd., Gupta Collective Forms Ltd., Sarbasri Ramnath Agarwal, Premnath Agarwal, Sm. Satya Vati Devi, Raj Kumar Agarwal, Sm. Bimla Vati Devi, Sm. Nilima Ghosh and S. L. Kirloskar, carrying on business under the trade name Messrs. Electrical Industries Corporation, 49/1 Gariahat Road, Calcutta-19 (a); BH-3049A, 23-8-57 (b); Insert e.g. gas, oil after the words consumable stores, insert, "Diamond Dies" after the words wire and cables (c); 16-7-65 (e).

12. (S) Messrs. New India Tools Pvt. Ltd., (for) Messrs. New India Tools Manufacturing Co., 48 Gariahat Road, Calcutta, Calcutta-1 (a); BH-183B, 16-1-52 (b); 16-7-65 (e).

13. Messrs. Kamala Bhandar (Karta) Shri Santosh Kumar Chakroborty, 18 Gariahat Road, Calcutta (a); BH-3105A, 26-9-59 (b); (A) Blade, chocolate, lozenge, jelly, squash, syrup, ground-nut oil, til-oil, cocoanut oil, ghee, tea, shoe-polish, ink, sanitary towel, umbrel toys, butter, torch light, janata stove, locks, bl vanila, sindur, alta, vinegar, tomato sauce, bark cheese, feeding bottle, playing card, honey, nephtha balls (d); 16-7-65 (e).

14. Labhshanker Ramnarayan Joshi, Briglal Ra narayan Joshi, Amrutlal Ramnarayan Joshi S Taragauri Joshi, carrying on business under the tra name Messrs. Laxmi Trading Corporation, 6B Pranna Pandit Street, Calcutta 25 (a); BH/3691A, 31-8- (b); (A) Chain and pully block, crew bar, pickaxe, spa shovel, hammer cane-basket (d); 17-7-65 (e).

15 (S) Messrs. Prabhat Chandra Biswas, Amarend Nath Biswas and Dilip Kumar Nandy, carrying business under the trade name Union Construction C (for) Shri P. K. Nandi, Shri P. C. Biswas (partne carrying on business under the trade name Un Construction Co., 2 Satyendra Dutt Road, Calcutta (a BH 1339A, 13-9-48 (b); 17-7-65 (e).

16. Messrs. Jyati Ltd., (S) Woodburn Court Elgin Road, Calcutta 20 (for) P-16 Bentick Stree Calcutta (a); (S) BH-3839A (for) SL/3760A (b); 21 7 (c)

17 (S) Sarbasri Sailendra Nath Pramanick, N ratan Pramanick, Monoranjan Pramanick and B Krishna Pramanick, carrying on business under t trade name Messrs. Indo British Spring Mfg Co 28 Christopher Road, Calcutta (for) Messrs. Ind British Spring Mfg. Co., (a), BH/3022A 24-12-58 (b 22-7 65 (e).

18. Messrs. Indian Oil Corporation Ltd., (Marketin Division), 13 Camac Street Calcutta-16 (a); BH/3471 17-1-64 (b); (A) 1. Raw materials. 2. Plant, machinery spare parts and accessories Provided that all good for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below . (1) Lubricant (c); 22-7-65 (e).

19 (S) Sarbasree Gourhari Kundu, Rabipada Kund and Dharmadas Kundu carrying on business und the trade name Messrs. Gourhari Kundu and Sons (for) Messrs. Gourhari Kundu, Sonamukhi, Bankura (a BK/107A, 23-4-47 (b); 9-7-65 (e).

20. (S) Sarbasree Basudeb Agarwalla, Gobind Prosad Agarwalla Tara Chand Agarwalla, Dindya Agarwalla, and Gourisankar Agarwalla, carrying o business under the trade name Pannalal Basudeo (for Messrs. Pannalal Basudeo, Bankura (a); BK/12 24-9-41 (b); 9-7-65 (e).

21 (S) Sarbasree Surajmal Saraf, Banarashil Saraf, Jagannath Saraf, Phulchand Saraf, Madanla Saraf and Mantulal Saraf, carrying on business und the trade name Messrs. Laduram Surajmall (for) Mess Laduram Surajmall, Doletala, Bankura (a); BK/6 23-4-57 (b); 9-7-65 (e).

22. (S) Shri Tarapada Chandra and Shri Shyampad Chandra, carrying on business under the trade nam Messrs. Surya Narayan Chandra & Sons, (for) Messrs Surya Narayan Chanda & Sons, Chawkbazar, Bishnu pur (a); BK/206A, 20-2-52 (b); 9-7-65 (e).

23. (S) Sarbasree Bachulal Khandelwal, Dwarkaprosad Khandelwal and Nand Kishore Khandelwal, carrying on business under the trade name Messrs. Bachulal Khandelwal (for) Messrs. Bachulal Khandelwal, 1st Feeder Road, Bankura (a); BK/18A, 25-9-41 (b); 10-7-65 (e).

24. (S) Sarbasree Chiranjilal Murarka, Hariprosad Murarka, Ramgopal Murarka and Omprakash Murarka, carrying on business under the trade name Messrs. Chiranjilal Hariprosad (for) Shri Chiranjilal Murarka, carrying on business under the trade name Messrs. Chiranjilal Hariprosad, Nutangonj, Bankura (a); BK/590A, 12-5-64 (b); 10-7-65 (e).

25. (S) Shri Saanka Sekhar Daripa carrying on business under the trade name Messrs. P. C. Daripa (for) Shri Prahlad Chandra Daripa and Shri Sasanka Sekhar Daripa, partners, carrying on business under the trade name P. C. Daripa, Barrabazar, Bankura (a); BK/89A, 5-3-46 (b); 14-7-65 (e).

26. Messrs. Gour Chandra Mondal, Biswanath Mondal, Kashinath Mondal & Rabindra Nath Mondal Partners, carrying on business under the trade name Messrs. Gour Chandra Mondal & Sons, Bajeprotappur, Burdwan (a); BN/1220A, 25-9-58 (b); (A) Cocoanut oil, groundnut oil, chillies, dhaniya, ajwan, jira, mouri, methi, kalajira, dhuna, khadir, tejpata (D) all kinds of oil, spices (d); 17-7-65 (e).

27. Messrs. Katwa Bell Metal Producers Co-operative Society Ltd., Katwa, Burdwan (a); BN/1330A, 13-1-61 (b); (A) Tin-ingot (d); 23-7-65 (e).

28. Shri Natabarlal Tulshidas proprietor, carrying on business under the trade name Messrs. Natabarlal Bros., Station Bazar, Katwa, Burdwan (a); BN/1104A, 7-9-63 (b); (A) Tea (d); 23-7-65 (e).

29. Messrs. Bibhuti Bhusan Samanta, Netai Chandra Samanta, Jagabandhu Samanta, Sm. Mohini Bala Samanta and Saraswati Bala Devi, partners, carrying on business under the trade name Messrs. Samanta & Co., Memari, Burdwan (a); BN/1180A, 8-2-57 (b); (A) Dhania, jira, chillies, mouri, methi, tejpata, dhuna, ajwan (D) Spices (d); 23-7-65 (e).

30. Messrs. Baidya Nath Paul, Sourindra Kumar Paul, Subodh Kumar Paul, Pijush Kumar Paul, Nihar Kanti Paul, Dilip Kumar Paul, Sambhunath Paul, Ashoke Kumar Paul Soven Kumar Paul and Samir Kumar Paul, (partners) carrying on business under the trade name Paul Brothers & Sons, Khagra, Murshidabad (D), Burdwan (I), (A) Nadia (I) (a); BR/3B, 17-5-43 (b); (A) Scent, comb, soda-water-bottle-cork, hasag-light, and parts, stove and parts, jam, jelly, perfumed and unscented cocoanut oil, fountain pen, flit and flit spray, brylcream, pure silvikrim, silvikrim, hair dressing, feeder, teats, kumkum, kajal, butter, shampoo, snow, cream, face and toilet powder, coffee, cocoa, chocolate, motor oil, folidal and looking glass (d); 9-7-65 (e).

31. (S) Sarbasree Ananda Gopal Mukherjee, Naranarayan Mukherjee and Biswanath Mukherjee carrying on business under the trade name Durga Pada Mukherjee (for) Shri Durgapada Mukherjee, carrying on business under the trade name Messrs. Durga Pada Mukherjee, Beldanga, Murshidabad (a); BR/315A, 29-3-51 (b); 12-7-65 (e).

32. (S) Sarbasree Ronupada Singha and Sambhunath Singha, carrying on business under the trade name Sadhana Biri Factory (for) Shri Parbati Charan Singha, carrying on business under the trade name Messrs. Sadhana Biri Factory, Jagtai, Nimtita, Murshidabad (a); BR/358A, 29-2-52 (b); 12-7-65 (e).

33. Messrs. Sadananda Kundu, Lal Mohan Kundu, Panchu Gopal Kundu and Amiya Gopal Kundu (Partners), carrying on business under the trade name Shree Laxmi Bhandar, Main Road, Post Khagra, Murshidabad (a); BR/517A, 18-12-57 (b); (A) Sati-food, hasag, handdye, sauce, syrup, honey, lime-juice, hasag parts, water-bottle chimney hurricane parts, cigarette paper, knetting-stick, thread, ribbon nib, pen parts, plastic-cloth, bags torch-light, torch-light parts, bulb, flusk, holdall, cards, razor, spoon, soap-case, powder case, tea, tray, cooker, lamp, cup, plate, tea-pot, wick, lock, key-ring, chewing gum, kaju-badam, pearl-sago, electric iron, album, medal, kumkum, buttom, mirror, stamp pad, slate, naphthalene, cover-file, tag, eraser, water-colour, wax, instrument box, clip, pin, plastic basket, tea, whitex, tooth-powder, tooth-paste, lipstick, shampoo, cream, powder, butter, coffee, cocoanut-oil (in small tin container), spray, squash, jam, jelly, vinegar, brush, rose water, hair-tonic, pomade, blade, tiropol and straw-pipe (d); 12-7-65 (e).

34. Shri Jatindra Nath Sarkar, carrying on business under the trade name Messrs. Jatindra Nath Sarkar, Saudaganje, Jiaganje, Murshidabad (a); BR/112A, 1-7-47 (b); (D) Spices (d); 16-7-65 (e).

35. Messrs. Baidya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Paul, Pijush Kumar Paul, Nihar Kanti Paul, Dilip Kumar Paul, Sambhunath Paul, Ashoke Kumar Paul, Soven Kumar Paul and Samir Kumar Paul (partners), carrying on business under the the trade name of J. N. Paul & Sons, Khagra, Murshidabad (a); BR/6A, 12-9-41 (b); (A) Raw materials, Consumable stores, bo ax and salafuel Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the manufacture in West Bengal of the goods named below, Untensils of bell-metal, brass and copper (e), 16-7-65 (e).

36. (S) Messrs. Benoy Kumar Bose, Bankim Kumar Bose and Ratan Bala Bose (Partners), carrying on business under the trade name Barindra Kumar Bose, (for) Shri Barindra Kumar Bose carrying on business under the trade name Messrs. Barindra Kumar Bose, (S) Ghatbandar Post Khagra, Murshidabad (for) Sudabad Kothiapara, Post Khagra Murshidabad (a); BR/538A, 26-6-58 (b), 16-7-65 (e).

37. Shri Amarendra Nath Bhattacharjee, carrying on business under the trade name Messrs. Amarendra Nath Bhattacharjee Saudaganje, Jiaganje, Murshidabad (a); BR/148A, 25-6-47 (b); (D) Spices (d); 21-7-65 (e).

38. (S) Shri Tarachand Sethia and Shri Noratmall Jain (Sethia) carrying on business under the trade name Messrs Maichand Hansraj (for) Shri Tarachand Sethia, carrying on business under the trade name Messrs. Maichand Hansraj, Rupnarayan Road, Cooch Behar (a), CB/42A, 1-3-61 (b); 17-7-65 (e).

39. Messrs. Surajmal Agarwalla, Guljarilal Agarwalla, Ranjilal Agarwalla and Mahabir Prosad Agarwalla, carrying on business under the trade name Surajmal Agarwalla P.O. Alipurduar, district Jalpaiguri (a); CB/617A, 1-5-54 (b); (A) Linseed oil, groundnut oil, jeera and glassware (d); 19-7-65 (e).

40. Shri Dinendra Nath Mullick and Rajendra Nath Mallick, carrying on business under the trade name Messrs. Malsons Trading Co., 25A Debendra Mallick Street, Calcutta (a); CL/3605A, 12-5-58 (b); A) Steel pipes (d); 9-7-65 (e).

41. Messrs. Standard Sales Services (P) Ltd., 12 Lower Chitpore Road, Calcutta (a); CL/2202A, 7-6-61 (b); (D) Stationery, (A) Copper flexible tapo, brass parts and copper sheets (d); 10-7-65 (e).

42. Mansukhlal Kakubhai Kotecha, carrying on business under the trade name Kotecha Perfumery Works, 6 Ramprosad Saha Lane, Calcutta (a); CL/3156A, 15-2-60 (b); (A) Cartoons, labels (d); 12-7-65 (e).

43. (S) Ramesh Chandra Kumar and Mayarani Kumar, carrying on business under the trade name Kumar's Engineering Works (for) Messrs. Kumar's Engineering Works, 36 Ezra Street, Calcutta (a); CL/3090A 21-2-52 (b); 14-7-65 (e).

44. Shri Nainsy Gobindjee, Sm. Kishori Bhatia, Sm. Vandana Suriya and Shri Rajendra Suriaya, Shri Vinoy Suriaya, carrying on business under the trade name East Coast Agencies, 165 Lower Chitpore Road, Calcutta (a); CL/3440A, 25-7-62 (b); (A) Castor-oil (d); 14-7-65 (e).

45. (S) Messrs. Nemchand Bothra and Sukh Devi Bardia, carrying on business under the trade name International Commercial Traders (for) Shri Nem Chand carrying on business under the trade name International Commercial Traders 18 Ezra Street, Calcutta (a); CL/3712A, 3-8-61 (b) 15-7-65 (e).

46. Messr Mohanlal Khandelwal, Omprakash Khandelwal, Sm. Chandra Pratha Khandelwal and Chandra Kanta Khandelwal, Partners, carrying on business under the trade name Mohanlal Omprakash, 13 Portuguese Church Street, Calcutta (a); CR/246B, 8-6-65 (b); (A) Palm oil (d); 9-7-65 (e).

47. Shri Nirendra Nath Bose, Proprietor, carrying on business under the trade name Messrs. Niren Bose & Co., 37 Strand Road, Calcutta (a); CR/3496A, 3-9-64 (b); (A) Screw Drivers Beltings (d); 10-7-65 (e).

48. (S) Messrs Monilal Banerjee and Phani Bhusan Banerjee, carrying on business under the trade name Messrs. Monilal & Co., (for) Messrs Monilal Banerjee, Phani Bhusan Banerjee, Bibhuti Bhusan Sirkar, carrying on business under the trade name Messrs. Monilal & Co., 31 Strand Road, Calcutta (a); CR/1462A, 3-9-49 (b); (A) Nails, Pins, springs, core-vents, Desners, Bolts, Nuts, Rivets and equipments for iron and steel castings (d); (D) All sorts of Hardware materials (e); 10-7-65 (e).

49. Messrs. Nazarally Badruddin Husani Nazarally Saleh Nazarally carrying on business under the trade name Messrs. Nazarally Badruddin, 32 Jackson Lane, Calcutta (a); CR/486A, 27-7-41 (b); (A) Expended Metal (d); 10-7-65 (e).

50. (S) Messrs. Ghanshyamdas Binani and Mutroomal Jhawar, carrying on business under the trade name Messrs. General Metal Trading Co., (for) Messrs. Govardhandas Binani and Matroomal Jhawar, carrying on business under the trade name Messrs General Metal Trading Co., 38 Strand Road, Calcutta (a); CR/1047A, 27-6-45 (b); 10-7-65 (e).

51. Shri Ratan Kumar Chowdhury, Shri Jitan Kumar Chowdhury, Shri Gobindalal Chowdhury Sm Rama Chowdhury, Sm. Ila Chowdhury and Sm Mukul Chowdhury, partners, carrying on business undr the trade name Messrs. R. J. Brothers, 137 Canning Street, Calcutta (a); CR/1497A, 30-10-48 (b); (A) Stainless steel rod, carbon steel rod, round metal rod, aluminium sheet, aluminium rod, m. s. plate, stainless steel sheet, B. P. sheet, stainless steel pipe, washer, Brass pipes, brass rod, bolts and nuts, m. s. channels, grinding stone, tufnol sheets, rivets, asbetos sheet, brass sheet, copper squares, m. s. shafting, screws, m. s. angles, m. s. Black, pipe, V. I. R. wire, copper rod, drum, kegs, steel wire pipes, iron chain shackles, m. s. flat (d); (D) Hardware rubber sheet, tea, garden jute and cotton mills stores, copper, brass steel, gunmetal (d); 10-7-65 (e).

52. Shri Hargovind Kebal Chand Shah, Proprietor, carrying on business under the trade name Shah Agency, 77 Netaji Subhas Road, Calcutta (a); CR/3446A 25-3-64 (b); (A) Wire, nails, steel balls and bearing sockets (d); 10-7-65 (e).

53. Messrs. Industrial Metal Works (P) Ltd. 12/2 Clive Row, Calcutta (a); CR/3510A, 7-11-64 (b); (A) under the column consumable stores hydrochloric acid, sulphuric acid, nitric acid, welding, rods, solder, & flaxes, Furnace oil, graphite powder (e); 13-7-65 (e).

54. Shri Chandra Mohan Halwasiya, Proprietor, carrying on business under the trade name Luboil Distributors, 138 Canning Street, Calcutta (a); CR/2368A 15-12-53 (b); (A) Motor starter (d); 13-7-65 (e)

55. Shri Monoj Kumar Ghosh, carrying on business under the Trade name Emkaje Commercial Syndicate 2 Church Lane, Calcutta (a); EL/3609A, 5-8-63 (b); (A) Dolmite Lime stone, red oxide, felsper, hydrazine, hydrate (d); 17-7-65 (e).

56. Messrs. Nemai Chand Dey, Becha Ram Kumar and Mrinalini Sen, partners, carrying on business under the trade name Messrs. Allied Stores and Agency 18 British Indian Street, Calcutta-1 (a); EL/3587A 15-3-63 (b); (A) Hoop iron, plastic goods (d); 16-7-65 (e)

57. Shri Rajpal Khullar, Shri Gian Chand Khullar Shri Kailash Khullar and Shri Jairamdas Khullar carrying on business under the trade name Messrs Hotel West End, 25 Waterloo Street, Calcutta (a); EL/3430A, 20-2-61 (b); (A) Ice Cream, soft and cold drinks, aerated waters, fruit squashes cakes and pastries (d); 19-7-65 (e).

58. Messrs. Santanu Chowdhuri, Haladhar Dey, Mohini Mohan Ghosh and Siddhartha Chaudhuri, carrying on business under the trade name Messrs. Chaudri & Company, 4 Bankshall Street, Calcutta (a); EL/3605A, 20-7-63 (b); (D) Thick and thin H. B. Metal, scrap and crop ends (A) Metal scraps (d); 21-7-65 (e).

59. Shri Satyendra Nath Sinha, proprietor, carrying on business under the trade name Messrs. National Mercantile, 14 Hare Street, Calcutta (a); EL/3611A 10-8-63 (b); (A) Machine parts, rivets, nuts, automobile sparts, Ratchet (d); 21-7-65 (e).

60. Shri Jugmohan Damani, carrying on business under the trade name Damani Engineering Co., 17A Jhabarmal Jalan Road, Liluah, Howrah (a); Hw/2655A, 10-1-64 (b); (A) M. S. Rods, M. S. Angles (d); 17-7-65 (e).

61. (S) Shri Balkinhandas Khandelwal, carrying on business under the trade name Bijoy Engineering Corporation (for) Shri Harbanslal Dubey, carrying on business under the trade name Bijoy Engineering Corporation, 2 Rosemery Lane, Howrah (a); HW/2412A, 16-6-62 (b); 17-7-65 (e).

62. Mrs. Kanchan Gouri Chhabildas Shah, Kusum Rajani Kanta Sanghir, Kalyani Chakraborty and Sadhana S. Shah carrying on business under the trade name Pradip Products (S) L-38 Howrah Industrial Estate, Kona, P.O. Baltikuri, (Dasnagar), District Howrah (for) 46A Muraripukur Road, Calcutta-11 (a); (S) HW/3061A (for) MK/3275A (b); 22-7-65 (e).

63. Shri Gigraj Agarwalla carrying on business under the trade name Arunoday Trading Corporation, (S) Vill. Tharea Makua, Chandmari Road, P.O. Botanical Garden, Howrah (for)12A Haralal Mitra Street, Ground floor, Calcutta (a); (S) HW/3062A (for) SH/3507A (b); 21-7-65 (e).

64. (S) Shri Ramsagar Singh, Shri Pannalal Singh and Shri Nandalal Singh, carrying on business under the trade name Messrs. Singh & Co., (for) Shri Ram Sagar Singh, carrying on business under the trade name Messrs. Singh & Co., 128 Belilious Road, Howrah (a); HW/2903A, 20-1-65 (b); 21-7-65 (e).

65. (S) Bankim Chandra Das, Achintya Kumar Das, and Haran Chandra Sarkar, carrying on business under the trade name Bankim and Co., (for) Shri Bankim Chandra Das, carrying on business under the trade name Bankim & Co., 39 Narasingha Datta Road, Howrah (a); HW/1940A, 27-6-58 (b); 22-7-65 (e).

66. Messrs. Dasarathi Adak and Murari Mohon Ghosh, carrying on business under the trade name Asia Casting Corporation, (S) P. O. Jogacha, Vill. Jogacha, Santragachi, Howrah (for) 16A Haldarpara Lane, Howrah (a); HW/2306A, 9-9-61 (b); 20-7-65 (e).

67. (S) Shri Rohiteswar Manna, Shri Basudeb Manna, Shri Chitta Ranjan Manna and Shri Pasupati Manna, carrying on business under the trade name Messrs. P. Manna & Sons (for) Shri Pasupati Manna, carrying on business under the trade name Messrs. P. Manna & Sons, 19/10 Ram Krishna Mandir Path (North Bantra), Howrah (a); HW/1894A, 7-3-58 (b); 22-7-65 (e).

68. Messrs. Shiwasahaimull Hiralal Private Ltd., 2 Doyehatta Street, Calcutta (a); JK/918A, 22-9-41 (b); (A) Vermillion, incense, jute twine and tea (d); 17-7-65 (e).

69. Shri Bhanu Prakash Rungta (Proprietor), carrying on business under the trade name B. P. Rungta & Co. 20 Maharshi Debendra Road, Calcutta (a); JK/3303A' 9-12-63 (b); (A) Water metre, trailor and accessories (d)' 19-7-65 (e).

70. Shri Brij Kishorilal Gupta carrying on business under the trade name Ramprosad Ramjidas, 20/1 Maharshi Debendra Road, Calcutta (a); JK/3215A, 4-10-62 (b); (A) Amonium-bi-carbonate (d); 22-7-65 (e).

71. Messrs. East & West Trading Co. Pvt. Ltd., 2 Dayehatta Street, Calcutta (a); JK/1020A, 10-12-41 (b); (A) Pipe and pipe fittings (d); 22-7-65 (e).

72. Messrs. Shri Krishna Das, Gouranga Chandra Das, Nitailal Das and Radheshyam Das, partners, carrying on business under the trade name Shree Krishna Bhander, D. L. Roy Road, Krishnagar, Nadia (a); KR/2047A, 8-5-63 (b): (A) Thatch (d); 10-7-65 (e).

73. Messrs. Angles Chemical Works Private Ltd., 4 Nanda Mullick Lane, Calcutta (a); MK/268A, 6-10-41 (b); (A) Glacial acetic acid, zinc oxide, spirit turpentine, oxalic acid, Liquor ammonia, bleaching powder, ammonium chloride (D) Medicines (d); 16-7-65 (e).

74. Shri Kedarnath Mathuradas Harsha, carrying on business under the trade name Messrs. Vinayak Trading Co., 23 Baranashi Ghosh Street, Calcutta (a); MK/249B, 5-4-63 (b); (A) Small tools, pipe fittings, alloy steel, brass sheet and rods, black insulating tape, lifting tools and taxtors, copper pipe, phosper, bronze rod, belt lacing, emery paper, belting, V. belts, painting brushes, wire and wire netting, cross bar, ebonite sheets, fibre sheets hand gloves, rubber insertion hose, crucibles and safety belts (d); 19-7-65 (e).

75. Messrs. Anil Krishna Sadhukhan, Maniklal Sadhukhan, Alok Kumar Sadhukhan, Prabir Kumar Sadhukhan, carrying on business under the trade name Messrs. Arati Trading Co., 156/5 Upper Circular Road, Calcutta (a); MK/1884A, 11-5-50 (b); (A) Acid oil (d); 19-7-65 (e).

76. Shri Maniklal Daga, proprietor, carrying on business under the trade name Indian Trades and Industries, 5 Fakir Chakraborty Lane, Calcutta (a); MK/3922A, 29-5-65 (b); (A) M. S. plate, steel bars, M. S. sheets, Tees, leather slaves, rubber synthetic packings, tarsion, hooks, M. S. glums, shaftings, pipe fittings revet bolts, nuts and joists (d); 19-7-65 (e).

77. (S) Shri Nabin Chand Dey, Shri Mohan Chand Dey, Shri Ratan Chand Dey, Partners, carrying on business under the trade name Messrs. Sheffield Engineering Works (for) Proprietor, Shri Arobinda Roy, carrying on business under the trade name Messrs. Sheffield Engineering Works, 35 Canal East Road, Calcutta (a); MK/3171A, 13-8-60 (b); 19-7-65 (e).

78. Shri Sampatlal Shaw, and Sm. Kirta Devi, Partners, carrying on business under the trade name Messrs. Hiralal Mahabir Prasad Metal Industries, 22/1 Canal West Road, Calcutta (a); MK/3753A, 18-6-64 (b); (A) Brass boaring, Gun metal, old brass scrap, old brass boaring scrap, scrap aluminium batteries, lead, aluminium mozak Boaring guard (d); 16-7-65 (e).

79 (S) Shri Krishna Chandra Bose, Shri Ram Chandra Bose, Shri Dulal Chandra Bose, (minor) represented by his natural guardian Sm. Rama Rani Bose, carrying on business under the trade name Messrs. K. K. Bose & Co., (for) Shri Kali Kumar Bose, proprietor, carrying on business under the trade name

Messrs. K. K. Bose & Co., 27/1B Simla Road, Calcutta-6 (a); MK/75A, 29-9-41 (b); 21-7-65 (e).

80. (S) Shri Rathindra Nath Ghosh, Shri Jatindra Nath Ghose, Shri Kanai Lal Ghose, Shri Naba Kumar Ghose, Sm. Bina Pani Ghose, Sm. Monorama Ghose, partners, carrying on business under the trade name Messrs. Narikeldanga Roller Flour Mills (for) Sm. Sabitri Devi Chowdhury, Shri Radheshyam Choudhury, Shri Sewalram Chowdhury, partners, carrying on business under the trade name Messrs. Narikeldanga Roller Flour Mills, 17/4 Canal West Road, Calcutta (a); MK/807A, 3-10-41 (b); 21-7-65 (e).

81. Shri Kashi Prosad Agarwala, Shri Gouri Sankar Agarwala and Sm. Keshari Devi Agarwala, Partners, carrying on business under the trade name Messrs. Golden Chemical Co., 30E Ramkrishna Samadhi Road, Calcutta (a); MK/3900A, 30-4-65 (b); (A) Caustic soda after the word coal (c); (A) Caustic soda (d); 20-7-65 (e).

82. Sarbasree Anil Kumar Chanda and Baidya Nath Chanda, Partners, carrying on business under the trade name Messrs. Baidya Nath Anil Kumar Chanda, Hill, West Dinajpur (a); ML/633A, 25-11-60 (b); (A) Wood pencil, mantles, dalmut, dhupbati, Isabgoolbhusi (d); 9-7-65 (e).

83. (S) Sarbasree Sushil Chandra Roy, Upendra Chandra Roy, Utpal Kumar Roy, Ujjal Kumar Roy, Debaprasad Roy, partners, carrying on business under the trade name Messrs. West Dinajpur Agency (for) Sarbasree Sushil Chandra Roy and Upendra Chandra Roy, partners, carrying on business under the trade name Messrs. West Dinajpur Agency, Raiganj, West Dinajpur (a); ML/262A, 25-5-51 (b); 12-7-65 (e).

84. Sree Pramatha Nath Deshmukhya, proprietor, carrying on business under the trade name Messrs. Mahamaya Bhandar, Hatkhola, Raiganj, West Dinajpur (a); ML/36A, 7-3-55 (b); (A) Groundnut, groundnut oil, barley, torchlight, tea, arrowroot, glassware, sodi-bi-carb dhuna, cardamom, agarbati, slate, lozenge, tooth paste and powder, tooth brush, mantle, jeera (d); 12-7-65 (e).

85. Sree Nagendra Nath Sarkar, proprietor, carrying on business under the trade name Messrs. Adarsha Bhandar, Patiram, West Dinajpur (a); ML/703A, 8-4-63 (b); (D) Hardware (d); 13-7-65 (e).

86. Shree Upendra Nath Roy, proprietor, carrying on business under the trade name Messrs. Pabitra Bhandar, English Bazar, Malda (a); ML/340A, 11-6-55 (b); (A) Spoon, scissors, knitting pin, buckles, needle, press button, measure tape, tailoring chalk, snuff, palmcandy (d); 16-7-65 (e).

87. (S) Shree Gokul Chand Agarwala, proprietor, carrying on business under the trade name Messrs. Jamuna Sahay Gokul Chand (for) Messrs Jamuna Saha Gokul Chand, Panchandapur,, Malda (a); ML/81A, 27-9-41 (b); 17-7-65 (e).

88. (S) Md. Abdul Khaleque. proprietor, carrying on business under the trade name Messrs. Abdul Khaleque (for) Messrs. Abdul Khaleque, Dibigram, Malda (a); ML/493A, 31-5-57 (b); 17-7-65 (e).

89. Sarbasree Radha Kissen Agarwala and Parusaram Agarwala, partners, carrying on business under the trade name Messrs, Radhkissen Agarwala, Gangarampur, District West Dinajpur (a); ML/160A, 1-6-51 (b); (D) Spice, stationery, all kinds of iron goods. (A) C. I. pin, sheet pin, iron angle, nut, bolt, iron nail, gajal nail, iron plates, iron rods, axle hinge, screw cloat, hurka, altaraf, revit, black sheet, metal ring sankali thosh, iron chains, mumjesta, vendorlet, ramda batal, screw driver, reti, girmik awal, saw, hathora tubewell head and parts, pipe filter and filter parts C. I. weight, brush, bronze weight, iron scale for weight piltal scale for weight, galvanised screw, galvanised nut bolts, galvanised washer, galvanised razings, galvanised iron sheet, galvanised iron nots, spade, belcha, galvanised bucket, iron wire, galvanised wire, tawa, locks pitalki chikeni pital ka hurka, enamel utensils, iron almirah, iron safe, jalkalthi, pitalka altaraf, iron beams iron T angle, iron angle, iron chains, iron awan, kulhari red oxide, zinc oxide, emery paper, blades, pital ka bruss lantern burner, petromax, stoves, and roxin, playing cards, lantern fita, washing soap, toilet soap, snow, powder, ink, slate, slate pencil, menthal, sushil malati, dadru binas bani, wall paint, coloured palers, hair oil, umbrella cloth, coir string, twine, hessian, canvas, tarpaulin, battery (d); 17-7-65 (e).

90. (S) Md. Faizuddin Mia, proprietor, carrying on business under the trade name Messrs. Faizuddin Mia (for) Messrs. Faizuddin Mia, Kristopur, Malda (A) (1) High Road, Kaliachak, Malda (a); (S) ML/42B (for) ML/70A (b); 17-7-65 (e).

91. Shri Kalipada Mahato, carrying on business under the trade name Pulak Radio Stores, P.O. Jhargram, Midnapore (a); MN/1689A, 26-9-63 (b); (A) Sewing machines and parts thereof, knitting machines and parts thereof and lubricating oil (d); 10-7-65 (e).

92. (S) Sarbasri Keshardeo Saraf, Bhowani Sankar Saraf, Krishanal Didwani and Sm. Shanta Devi Saha, carrying on business under the trade name Mannalal Keshardeo (for) Shri Keshardeo Saraf carrying on business under the trade name Mannalal Keshardeo, Chandni Chawk, P.O. Kharagpur, Midnapore (a); MN/1532A, 17-4-61 (b); (A) Jeera (d); 15-7-65 (e).

93. Sarbasree Janaki Nath Paul, Ajamil Paul and Paritosh Kumar Paul, carrying on business under the trade name J. N. Paul & Co., 115 Netaji Subhas Road, Calcutta (a); MR/625A, 23-9-41 (b); (D) Iron rod, plate, sheet, flat, angles, all materials for making safes, brass, materials, screws, paints, box and packing materials; (A) 1. Raw materials, M. S. plates, M. S. sheet, angles, taps, drills, brass locks and fittings, paints, varnishes, enamels, brushes, emery papers, 2. Plant machinery, spare parts and accessories, 3. Consumable stores, viz., Korosine oil, turpentine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) Iron safe (c); 16-7-65 (e).

94. (S) Messrs. Rawatmal Saraogi and Dewaki Nandan Saraogi, carrying on business under the trade name Dewakinandan Saraogi (for) Shri Rawatmal Saraogi, proprietor, carrying on business under the trade name Messrs. Dewakinandan Saraogi, 157 Netaji

Subhas Road, Calcutta (a); MR/2022A, 8-1-51 (b); 17-7-65 (e).

95. (S) Messrs. Makhanlal Agarwalla, Badri Prosad Agarwalla, Ratanlal Maroti, Gyarsilal Agarwalla, carrying on business under the trade name Mohan Mota Stores (for) Shri Makhanlal Agarwalla, proprietor, carrying on business under the trade name Messrs. Mohan Metal Stores, 157 Netaji Subhas Road, Calcutta (a); MR/2737A, 9-6-64 (b); 17-7-65 (e).

96. Messrs. Ganeshdas Kothari, Gwaldas Kothari, Chandratandas Kothari, Ballavdas Kothari, Shri Kumar Kothari, Gopaldas Kothari, Dendayal Kothari Bithaldas Kothari, Dwarkadas Kothari carrying on business under the trade name Pratap Chand Kothari, 208 Mahatma Gandhi Road, Calcutta (a); MR/788A, 28-9-41 (b); (A) Sodium sulphate (d); 17-7-65 (e).

97. Messrs. Panchudas Kundu, Sasadhar Kundu, Mihir Kumar Kundu and Tusher Kanti Kundu, partners, carrying on business under the trade name P. D. Kundu & Bros., 113 Monohardas Chawk, Calcutta (a); MR/656A, 27-9-41 (b); (D) General hardware, other hardware materials, (A) emery cloth, emery paper, sand paper and waterproof paper (d); 20-7-65 (e).

98. (S) Shrimati Tulsi Devi Binani, Srimati Rukmini Binani, Shri Rameswardas Binani, Shri Damodardas Binani carrying on business under the trade name Messrs. Strand Trading Co. (for) Shrimati Rukmini Binani, Shirmati Tulsi Debi Binani, Shri Rameswardas Binani carrying on business under the trade name Messrs. Strand Trading Co., 11B Ramsevak Mullic Lane, Calcutta (a); MR/2488A, 3-9-58 (b); 20-7-65 (e).

99. Messrs. Lahiris Architechtural Industries Private Ltd., carrying on business under the trade name Messrs. Lahiris Architectural Industries Private Ltd., (S) B/12 and B/13 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (for) 33/34 Chatterjeepara Lane, Howrah (a); (S) PG/3235A (for) HW/1743A (b); 10-7-65 (e).

100. (S) Shri Abodh Chandra Haldar, carrying on business under the trade name Subodh Chandra Halda" (for) Messrs. Subodh Chandra Haldar, Bongaon Bazar, P.O. Bongaon, 24-Parganas (a); PG 1270A, 17-5-51 (b); (D) Grocery goods, spices, and vegetable ghee. (A) Mustard oil, cocoanut oil, flour, pulses, suji, salt, caustic soda, hobby seeds, chillies, corriander seeds, cummin seeds, ani seeds, catechuo, barley (d); 10-7-65 (e).

101. (S) Shri Suresh Chandra Chakraborty, carrying on business under the trade name Indian Enterprisers (for) Indian Enterprisers, 43/3/1 Baisnab Ghata Road, Calcutta-32 (a); PG-1655A, 13-6-51 (b); (D) Jute, jute goods, machineries, hardware, vegetable seeds and oils, medicines, soap, rubber and rubber goods, sodium nitrate (d); 10-7-65 (e).

102. (S) Shri Birendra Chandra Das Gupta, carrying on business under the trade name B. M. Engineering Company (for) Messrs. Birendra Chanda Das Gupta, Ashalata Majumdar, Sontosh Kumar Das and Sailendra Das Gupta carrying on business under the trade name B. M. Engineering Comapny, 53/2 N. K. Ghosal Road, Calcutta-42 (a); PG/3017A, 16-3-64 (b); 10-7-65 (e).

103. (S) Messrs. Deokissen Mohta and Jai Kishan Mohta carrying on business under the trade name Standard Engineering Works (for) Messrs. Nepal Chandra Sengupta and Jai Kishan Mohta carrying on business under the trade name Standard Engineering Works, 372/1 Russa Road South, Calcutta-33 (a); PG/2668A, 24-3-62 (b); 10-7-65 (e).

104. (S) Messrs. Saraswati Devi Singhania, Satyanarayan Singhania, Satyabrata Singhania (minor) and Satya Prakash Singhania (minor) carrying on business under the trade name Matri Vastralaya (for) Messrs. Ramdeo Singhania, Shri Saraswati Debi Singhania and Gulzarilal Singhania, carrying on business under the trade name Matri Vastralaya, 687 Hindusthan Park, Calcutta-34, 13 Narayan Prosad Babu Lane, Calcutta-1 (a); PG/174B, 29-9-41 (b); 12-7-65 (e).

105. (S) Messrs. Prokash Chandra Ghosal, Susil Kumar Ghosal and Sukumar Ghosal carrying on business under the trade name Ghosal Oil Mill (for) Messrs. Ghosal Oil Mill, Roy Bahadur Road, Behala, 24-Parganas (a); PG/800A, 27-4-49 (b); 12-7-65 (e).

106. (S) Md. Hassan Imam and Md. Ali Imam carrying on business under the trade name Imam Brothers (for) Hassan Imam carrying on business under the trade name Imam Brothers, 44 Nilratan Adhikary Road, Kamarhati, 24-Parganas (a); PG/2580A, 14-8-61 (b); 15-7-65 (e).

107. Messrs. Sen & Pandit Private Ltd., Mercantile Buildings, Lallbazar Street, Calcutta (a); RB/191A, 13-12-54 (b); (A) Water pumps and fittings (d); 17-7-65 (e).

108. Shri Narrinder Nath Sood, carrying on business under the trade name Ashaco, P-36 India Exchange Place, Calcutta-1 (a); RB/1378A, 28-2-63 (b); (A) A.C.S.R. conductors, electric motors, electric starters, H.T.C.S. wires, C.I.S. wires, aluminium wires, copper wires, electrical, mechanical and mines, equipments such as winding rope, steel wire rope (d); 19-7-65 (e).

109. Shri Shiba Prasad Banerjee, carrying on business under the trade name Messrs. Electrical and General Engineering Stores, (S) 17 Rajendra Nath Mukherjee Road, Calcutta, (for) 13 Rajendra Nath Mukherjee Road, Calcutta (a); RB/1382A, 25-3-63 (b); 19-7-65 (e).

110. Messrs. Ladu Ram Ganeriwala and Hariprosad Ganeriwala, carrying on business under the trade name Ganeriwala Brothers, 21 Brabourne Road, Calcutta (a); RB/654A, 24-8-55 (b); (D) Tyres, tubes and motor accessories; (A) Lubricating oil, grease, dusters, napkins, car polish, fan belts, bulbs, spare parts, motor oil, brake oil, gear oils (d); 21-7-65 (e).

111. Shri Anil Kumar Dhar, proprietor, carrying on business under the trade Messrs. Modern Trading Co., 14/2 Old Chinabazar Street, Calcutta, (a); RB/932A, 7-3-58 (b); (A) 1. Raw materials; 2. Plant, machinery, spare parts and accessories; 3. Consumable Stores, e. g., cotton waste, lubricating oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufaeure of the goods named below: (i) Brushes, wheels, pinions, crank shafts, rollers, rings, flanges, clutche, worms, pads and levers...(e);

(D) Lime stone, gravels, stone chips and sands (d); 21-7-65 (e).

112. Shri Chandiprosad Chamaria, Shri Narayanprosad Ganeriwala, Shri Banwarilal Chamaria, Shri Radheshyam Chamaria, partners, carrying on business under the trade name Messrs. Rajasthan Fruits Store (for) Shri Narayanprosad Ganeriwall, Shri Banwarilal Chamaria, Shri Radheshyam Chamaria, partners, carrying on business under the trade name Messrs. Rajasthan Fruits Store,73/1 Cotton street, Calcutta (a); RJ/2530A, 25-8-64 (b); 10-7-65 (e).

113. Shri Deokinandan Sureka, Shri Kamalaprosad Sureka and Sreemati Prova Devi Sureka, partners, carrying on business under the trade name Messrs. Baby Food Supply Corporation (S) 173 Mahatma Gandhi Road, Calcutta (for) 5 Durga Charan Mukherjee Street, Calcutta (a); (S) RJ/3152A (for) SH/2637A (b); 14-7-65 (e).

114. Messrs. Omprakash Goyel, Suresh Chand Goyel, Ashok Kumar Goyel (minor), Nilima Goyel (minor) and Anjana Goyel (minor), represented by their father Hari Shamkar Goyel and Santi Swarup Goyel, respectively carrying on buiness under the trade name Omprakash Suresh Chand, 207 Maharshi Debendra Road, Calcutta-7 (a); SH/3624A, 17-4-65 (b); (D) Hessian bags, (A) Gunny bags (d); 16-7-65 (e).

115. Shri Anadi Charan Dutta, carrying on business under the trade name Anadi Charan Dutta, 18A B. K. Paul Avenue, Calcutta-5 (a); SH-3644A, (b); (A) Silver (d); 16-7-65 (e).

116. Shri Mohanlal Mohta, carrying on business under the trade name Bharat Metal Corporation, 5 Jadulal Mullick Road, Calcutta-6 (a); SH-3540A, 26-9-64 (b); (A) Alloy steel (d); 17-7-65 (e).

117. Shri Biswanath Dhar, Karta, carrying on business under the trade name, Purna ChandraDhar (Poddar), 1 Dum Dum Station Road, Calcutta (a); SH-2387A, 6-1-56 (b); (A) Silver articles (d); 20-7-65 (e).

118. Shri Fatick Ch. Dey, carrying on business under the trade name Dey's Enterprises, 8C Raja Naba Krishna Street, Calcutta-5 (a); SH-3494A, 11-6-64 (b); (A) Motor parts and Accessories (d). 19-7-65 (e).

119. (S) Shri Mahanddas Mundhra, carrying on business under the trade name S. N. Timber Trading Co. (for) Shri Jiwandas Mundhra, carrying on business under the trade name Messrs. S. N. Timber Trading Co., 67/23 Strand Road, Calcutta (a); SH-2136A, 31-10-52 (b); 20-7-65 (e).

120. Messrs Spinwell (Private) Ltd., 6 Nawab Dilarjunge Road, Calcutta (a); SH-2359A, 15-9-58 (b); (A) Flat steel healds, flelt bobs, loom components, spinning frames spares in the column of manufacture for sale after the word "wire healds" (c); 21-7-65 (e).

121. Messrs Ganeshlal Mohata, Laxmi Narayan Mohata, Shree Kumar Mohata, Vijoy Kumar Mohata (minor), represented by his natural guardian, Ganeshlal Mohata and Sailendra Nath Das, carrying on business under the trade name Ksheer Sagar, (for) Shri Ganeshlal Mohata, carrying on business under the trade name Messrs. Ksheer Sagar, 193 Maharshi Debendra Road, Calcutta-6, (1) and 17 Kalakar Street, Calcutta-7, (1) (a); (S) SH-237B (for) SH-3619A (b) 19-7-65 (e).

122. Shri Bhawarlal Jain, carrying on business under the trade name, Plastic Intar Products, 40 Brojodulal Street, Calcutta-6 (a); SH-3606A 19-3-65 (b); (A) Plastic raw materials in manufacture column after the words 'Plastic belts' (c); (A) Plastic raw materials (d); 22-7-65 (e).

123. (S) Messrs. Manindra Ch. Nandy, Pulin Krishna Nandy, Amar Baran Nandy, carrying on business under the trade name Chandrasree Hosiery (for) Messrs. Chandra Sree Hosiery, 4/1 Gossain Para Lane, Calcutta-5 (a); SH-2816A, 4-7-59 (b) 22-7-65 (e).

124. Smt. Indumati Saha, carrying on business under the trade name Modern Box, 8/A Kabal Krishna Sur Street, Calcutta-5 (a); SH-2333A, 20-11-46 (b) (D) Food grains, methi, tishi seeds, chillies, ground nut, betelnuts, turmeric, ground nut oil, kalojira dhania cocoanut oil, mouri, ghee (d); 22-7-65 (e).

125. Messrs. Shapundra Nath Roy Chowdhury, Sachindra Nath Roy Chowdhury and Ramendra Nath Roy Chowdhury, carrying on business under the trade name Messrs. San Roch & Co., 33 Chittaranjan Avenue, Calcutta-12 (a); SL-3549A, 28-11-52 (b); (D) (i) Bobbins and rollers for jute and cotton mills, (2) Instrumental wires and cables, (3) Other mill stores, (4) Porcelain goods, (5) Plastic goods (6) Straw and card board, (7) Timber,(8) Cotton, tapes, (9) Chemicals, (10) Laboratory equipment and instruments, (11) Non-ferrous metals and goods (12) Automobile parts and accessories, (13) Glass and ceramic goods, (14) Paper, (15) Asbestos, (16)Steel (17) Office equipments, (18) Stationery, (19) Provision stores, (20) Cotton and cotton waste, (21) Wax (22) Tin containers, (23) Straw, (24) Building materials and stores, (25) Minerals, (26) Tarpaulin, (27 Medicines, (28) Rubber goods, (29) leather good (30) Jute goods, (31) Spices, (32) Electrical good (33) Brass and aluminium goods. (A) Zinc chloride calcium chloride, bleaching powder, litherge and glycerine, condenser, lamps wires, cables, tube light glass globes, connectors bulk head fittings, street light reflectors, adeson holder, starter base, switch 4 P.M. starter, brass holders, sockets, floods light flourscent fittings, polyster chokes, perspex cover transformer, searchlight porcelin and active components glass electric components and rubber electri components (d); 9-7-65 (e).

126 Sarbasree Paresh Nath Das, Paritosh Chandra Das, Prolhad Chandra Das, carrying on business under the trade name, Messrs. Radio Equipments Company (for) Shri Paresh Nath Das, carrying on business under the trade name, Messrs. Radio Equipments Co., 3/C Madan Street, Calcutta (a); SL-3621A 17-11-60 (b); 7-7-65 (e).

127. Messrs. Daston Raviraj & Co., Pvt. Ltd., 32 Ganesh Chandra Avenue, Calcutta (for) 33 ittaranjan Avenue, Calcutta (a); SL-2927A, 22-2-56 ; 10-7-65 (e).

128. (S) Chandhary Tarlochan Singh and Sardar njit Singh, partners, carrying on business under e trade name Messrs. Hind Industrial Syndicate r) Chaudhary Tarlochan Singh, sole proprietor, rrying on business under the trade name Messrs. nd Industrial Syndicate, 4 Princep Street, Calcutta ; SL-2479A, 10-9-52 (b); 13-7-65 (e).

129. (S) Messrs. Benoy Krishna De, Hari Prasad v and Bimalendu Deb, carrying on business under trade name Industrial Syndicate, 7 Chittaranjan enue, Calcutta (for) Shri Benoy Krishna De, carry- on business under the trade name Messrs. Indus- es Syndicate, 7 Chittaranjan Avenue, Calcutta a); -3370A, 26-3-59 (b); After the words Electrical truments (A) Pump (c); 13-7-65 (e).

130. (S) Partners, Sarbasri Quazi Almas Khan nar Hayat Khan, Iqbal Hayat Khan, Zafar Hayat an and Wares Ali Khan, carrying on business under e trade name Messrs. Kohinoor Art Press, 3 Abdul i Row, Calcutta (for) Partners, Sarbasri Quazi mas Khan, Nabi Buksh, Umar Hayat Khan, Wares i Khan and Ahmed Hossain, carrying on business der the trade name Messrs. Kohinoor Art Press, Abdul Ali Row, Calcutta (a); TL-2158A, 2-12-58); 16-7-65 (e).

131. (S) Shri Jitendra Nath Roy, proprietor, rrying on business under the trade name Messrs. oneer Pipe and Machinery Works, 7/1 Guripara oad, Calcutta (for) Sarbasri Baidya Nath Mitra, idhir Krishna Chowdhury, Ramendra Krishna Chow- ury, Dilip Kumar Dutta, Anandaram Bhatta- arjee, Alish Chakraborty, Sm. Purna Laksmi y and Sm. Rani Chaudhury, partners, carrying business under the trade name Messrs.. Pioneer pe and Machinery Works, 7/1 Guripara Road, Cal- tta (a); TL-2631A, 24-10-62 (b); 16-7-65 (e).

132. Shri Vishindas Chotirmall, proprietor, carry- g on business under the trade name, Messrs Mercan- e Corporation, 6/1 Sudder Street, Calcutta (a); L-2708A, 20-5-63 (b); (A) Ribbon, baby cream, aby powder, feeding bottle, crepe bandage, ush and comb, soap box, powder box, tray, rattles, ys (dolls and animals), safety pin, towelling, rubber, astic (p. v. c.), celloid sheet, amyl acetate, cellotap, llophane paper, cardboard boxes, wooden boxes, resentation boxes, suitcases), electric iron, alkathine, onge (d); 19-7-65 (e).

133. (S) Sarbasri Abdul Halim, Mst. Kulsum ibi, Shamsul Bari, Md. Ishaque and Manzoor Alam, arrying on business under the trade name, Messrs, ansfeshani Hotel (for) Messrs. Jansfeshani Hotel, 4 Dharmatola Street, Calcutta (a); TL-867A, 7-4-45 b); (S) Raw materials, e.g., rice, dal, oil. 2. Con- umable store, e.g., coal : Provided that all goods for hich exemption from payment of sales tax is claimed re intended for use in the actual porcess of manu- acture in West Bengal for sale of the goods named elow : (i) Tea, (ii) cooked food (for) rice, dal, oil and (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction fitting out or repair of any building (c); Certified by the purchasiug dealer to be required for use in any process in the manufacture of tea, cooked food for sale (c); 19-7-65 (e).

134. (S) Jonab Sk. Md. Gani, Jonab Sk. Sham Sul Alam Jonab Sk. Majid Rahaman Jonab Sk. Sajjid Rahaman and Jonab Sk. Md. Soleman, partners, carrying on business under the trade name Fresh Bee Bakery (for) Jonab Sk. Md. Gani, Jonab Sk. Shamsul Alam, Jonab Sk. Majid Rahaman and Jonab Sk. Sajjid Rahaman, partners, carrying on business under the trade name Fresh Bee Bakery, 9 Nawab Abdul Latif Street, Calcutta (a); TL-2722A, 5-7-63 (b); 20-7-65 (e).

135. (S) Sarbasri Jari Bai, Madanlal Chowdhury, Jagjiban Chowdhury, carrying on business under the trade name Messrs. Surajmall Bahadurmall (for) Messrs. Surajmall Bahadurmall, 1 Convent Road, Calcutta (a); TL-91A, 22-9-41 (b); (A) Linseed oil (d); 21-7-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended :—

(A) means "Add";

(D) means "Delete";

(S) means "Substitute".

S. K. BOSE, Commissioner.

No. 238C.T.—29th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Kantilal Vithaldas, Proprietor, carrying on business under the trade name Vithaldas Thakarshi & Sons, 24-25 Rupchand Roy Street, Calcutta (a); AT-123A, 25-9-41 (b); Biri leaves, biri tobacco, hessian for packing only and thread-ball (d); 17-7-65 (e).

2. Shri Maganlal Lallubhai, proprietor, carrying on business under the trade name Maganlal Shaw & Co., 1 Portuguese Church Street, Calcutta (a); AT-3951A, 22-1-64 (b); Tea (d); 22-7-65 (e).

3. Messrs. J. V. Ruparel Private Ltd., 15 Elgin Road, Calcutta (a); BH-2923A, 11-10-57 (b); Gunny, hardware, electrical goods, iron and steel, motor spare parts (d); 20-7-65 (e).

4. Messrs. B. N. Mukherjee, 1-8 Prince Golam Mohamad Road, Calcutta (a); BH-2722A, 10-8-48 (b); Bricks, soorki, silicates, cements, stones, joist, beems, iron and steel rods, corrugated iron sheets, pipes, t.s angles, lime, sand, ghooting, paints, varnishes, timber and all other building construction and plumbing materials and any tools and appliances directly required for use in the execution of contract (d); 21-7-65 (e).

5. Messrs. Madhabji Monji, B. N. Rly. Station yard, Bankura (a); BK-239A, 14-10-54 (b); Coal and coke (d); 9-7-65 (e).

6. Messrs. Rajlakshmi Bhandar, G.T.Road, Burdwan New Bus stand (a); BN-1260A, 11-5-59 (b); All kinds of oil, oil cake, salt, kerosene, cereals, pulses, soda, vegetable products, match, soap, tapioca globules, spices, atta, flour, tea, barley, gur, dhupbati, candles (d); 21-7-65 (e).

7. Shri Balai Chandra Saha, Proprietor, carrying on business under the trade name Messrs. Balai Chandra Saha, Kalna, Burdwan (a); BN-441A, 4-4-46 (b); Soda ash, bi-carbonate of soda, biscuits, confectionery, cement and heavy chemicals (d); 22-7-65 (e).

8. Messrs. Sunrise International (Private) Ltd., 1 British Indian Street, Calcutta (a); EL-2531A, 29-1-52 (b); Tyres, asphault and all petroleum products, chemicals tea chests, plywood, foreign milk and milk products jute goods, timber, medicines, medicine herbs, tin plates, coal, shellac, lead ingot, weighing machine, brass ware, canvas (d), 16-7-65 (e).

9. Shri Jaharlall Mondal carrying on business under the trade name J. N. Mondal, 9 Punjab Lane, Howrah (a); HW-986A, 11-6-49 (b); Coal and coke (d); 22-7-65 (e).

10. Messrs. Jhamb Brothers Private Ltd., B-3 Gillander House, 8 Netaji Subhas Road, Calcutta (a); LR-2864A, 24-3-58 (b); Waste paper, iron and steel products, timber and furniture, motor parts and accessories, motor cars, electrical goods, paints, and varnishes air conditioning materials and plants, radio, refrigerators and refrigeration parts and equipment and cooking appliances, non-ferrous services, rubber goods, and tarpaulin (d); 23-6-65 (e).

11. Shri Sovonendu Basu carrying on business under the trade name Messrs. Brightson & Co., 12B Netaji Subhas Road, Calcutta (a); LR-3274A, 31-8-61 (b); Electrical, mechanical, structural, survey, laboratory equipments (d); 28-6-65 (e).

12. Sarbasri Hasmukhlal Chimanlal & Monoharlal Chimanlal carrying on business under the trade name Gautam Trading Co., 20 Netaji Subhas Road, Calcutta a); LR-3089A, 22-9-59 (b); Rubber goods, wire ropes, pipe fittings, pipes g. i. and castiron fitting bars, r nuts, bolts, revet-washers, nails, hinges, screw, papers, emery cloth, grinding wheel, taps-dies, taps, tools, house-clips, fittings, couplings-rosin-b brushes, wire rope fittings, coal shovel, kundalies, 28-6-65 (e).

13. Messrs. A. K. Corporation Private Ltd., ca ing on business under the trade name Messrs. A Corporation Private Ltd., 33 Netaji Subhas R Calcutta (a); LR-3313A, 21-2-62 (b); Pipes, tu drums, pig iron and iron scrap, iron plates, steel sc steel ingots, steel billets, steel bars and rods, plates, steel sheets, steel bars and tin bars, rolled sections and tool alloy steel, pipes and pipe fitti black sheet and cold rolled sheets, gate channels m.s. angles, iron hoops and springs, wires, galvan wires, wire shorts, galvanised sheets and corrug galvanised sheets, steel joists and channels (d); 8- (e).

14. Shri Ram Pasricha, proprietor, carrying on b ness under the trade name Messrs. Indian Ste Iron Works, 18 Netaji Subhas Road, Calcutt LR-3103A, 21-10-59 (b); (1) Raw materials, (2) p machinery, spare parts and accessories, Consum stores. Provided that all goods for which exem from payment of sales tax is claimed are intende use in the actual process of manufacure of goods named below: (i) Pipe fittings; (ii) Machin pa tools and implements, flangs, trusses and posts, 13-7-65 (e).

15. Shri Gouri Sankar Das carrying on busi under the trade name Sashi Bhusan Das & Co., P Tamluk, District Midnapore (a); MN-150A, 18 1((b); Homeopathic allopathic medical drugs and pu phials, corks, packing requisites, homeopathic an surgical instruments, appliances, toilet and perfum disinfectants (d); 9-7-65 (e).

16. Messrs. Biswanath Nandy, Jagabandhu Nan Sujit Kumar Nandy and Pradip Kumar Nandy, ca ing on business under the trade name Upendra N Nandy, Subodh Kumar Nandy, 25 Ramsevak Mill Lane, Calcutta (a); MR-2003A, 13-8-51 (b); (1) R materials, brass sheets, (2) Plant machinery, spare pa and accessories, (3) Consumable stores. Provi that all goods for which exemption from payment sales tax is claimed are intended for use in the act process of manufacture of the goods named bel (i) Utensils (c); Brass and bell metal utensils, cop utensils, brass and copper sheets, scrap ingots, z lead, tin, aluminium scraps, metals, metals sc wires (d); 16-7-65 (e).

17. Shri Kashi Prosad Shah, Shri Banarshilal Sh Shri Keshardeo Jhunjhunwala, Shri Paliram Jh jhunwala, Shri Shyamlal Jhunjhunwala alias Shy sundar Jhunjhunwala, partners, carrying on busi under the trade name Messrs. Nagarmall Pali 201 Harrission Road, Calcutta (a); RJ-1761A, 7- (b); Textiles, readymade garments, hosiery go umbrella, umbrella parts, bamboo stick, cotton, cot waste, cotton-sivel, tarpolins, oil and oilseeds, foodgrains, pulses, cereals, rice, paddy, beson, a maida, suji, ground-nuts, white oil, lubricants, mo oil, petroleum products, vegetable ghee, oil-ca Sugar, sugarcandy, ghee, betelnuts, sago, toba globules, arraroot, dalchini, cloves, dhoona, bl

pepper, white-pepper, chillies, suth, small cardamom, kirana, big cardamom, turmeric, lobhan, suhaga, sindoor, jeera, shah geera, aniseed, ajwan, maithi, dhania, tejpata, poppy seed, anepatri, jawatri, jaifal, charry, kismis, kajee, paista, almonds, girigola, gum, cocoanut, bhusi, milk-powder, soap-stone, soap, wax, biscuits, khajoor, pipal, camphor, katha, fitkiri, harda, barda, awala, nosadar, munaka, para, rai, matohes, tarpine, phenyle, ranjan, lozenges, stick-lac, shellac, jute, chemicals, jute-twine, hessian, old gunny bags, gunnybags, broomstick, stationery goods, soda-ash, washing soda, eatable soda silicate, cement, coal, cool-tar, chinaclay, khadiaclay, jute goods, kodi, drugs, medicines, provisions, isalgols, julal, hing, keshor, metals, paper, old news-paper, waste papers, paper-logs, coir-string, coir-ropes, grocery, gold, silver, ranga, jasta sisa, buckets, pans, g i.wires, e. sheets, iron and steel-goods, tin, kazet, iron rods,machine, machine parts, chemicals, gur and molasses, spices, toilet goods, monohari, electrical goods, provisions, confectionery (d); 10-7-65 (c).

18. Shri Maman Chand Agarwala, proprietor, carrying on business under the trade name Messrs. Hari Shankar Onkermal, 7-2 Babulal, Lane, Calcutta (a); RJ-3071A, 20-3-63 (b); Hessian cloth, twine, yarn (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores (c); Certified by the purchasing dealer to be required for use in any process in the manufacture of gunny bags for sale. Hessian, jute-twine, gunny and jute products (d); 16-7-65 (c).

19. Messrs. Mono & Co., 7/1 Nimtollaghat Street, Calcutta (a); SH/642A, 2-10-51 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pumps, tools and machine parts (mills)(c); Mill stores (d); 19-7-65 (c).

20. Shri Wazir Kumar, proprietor, carrying on business under the trade name Kumar Sons (India), 24 Chowringhee Road, Calcutta (a); TL/2285A, 16-3-60 (b); Scientific glass wares, chemicals, maps, charts, wooden wares, test tube stands, scientific apparatus, balances, etc. geographical apparatus, general apparatus required for educational institutions (d); 16-7-65 (c).

21. Messrs. Gupta's Tea House Ltd., 7/1 Durga-charan Chatterjee Lane, Calcutta-3 (a); SH/218B, 6-12-63 (b); Tea, tea chests, paper, packing materials, confectionery and biscuits, (d); 25-6-65 (c).

Explanatory notes.— Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A — Other raw materials.

B — Plant machinery, spare parts, accessories and stores.

S. K. BOSE, Commissioner.

No. 241C.T.—29th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance(Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the General Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Reginald Gomer, proprietor, carrying on business under the trade name Messrs. Orient Engineering & Electric Co., 4/1 Hussan Shah Road, Calcutta-23 (a); 411A(AL)(C), 16-7-65 (b).

2. Messrs. Pritimoy Sen & Sunando Sen carrying on business under the trade name P. Sen & Company, 17 Laudon Street, Calcutta (a); 965A(BH) Central, 16-7-65 (b).

3. Shri Prantosh Sarkar, carrying on business under the trade name Messrs. Prantosh Sarkar & Co., 112 & 113 Hazra Road, Calcutta-26 (a); 966A(BH) Central, 17-7-65 (b); Salballah (bati) (c).

4. Messrs. Prem Prokash and Peshorilall Nighawan, carrying on business under the trade name Messrs. Pagoda Agencies., 55 Canning Street, Calutta (a); 1647A(CL)Central 9-7-65 (b).

5. Shri Nasiruddin Mallick carrying on business under the trade name National Battery House., 92B Chittaranjan Avenue, Calcutta (a); 1648A(CL) Central, 9-7-65 (b).

6. Shri Ajit Kumar Mitra and Ashok Kumar Mitra, carrying on business under the trade name Messrs. Miterson Engineering Co., 12B Lower Chitpur Road, Calcutta (a); 1649A(CL)Central, 12-7-65 (b).

7. Shri Komal Prosad Chaturvedi carrying on business under the trade name Messrs. Eastern Trading Corporation, Room No. N.N.8. 1st floor, 12B Lower Chitpur Road, Calcutta-1 (a); 1650A(CL)Central,14-7-65 (b); Brasswares, cutleries, silver plated wares, electrical tube lamps (c).

8. Shri Basudeb Mookherjee, Proprietor, carrying on business under the trade name Basudeb Mookherjee, 137 Canning Street, Calcutta(3rd floor) (a); 1879A(CR) (C,) 13-7-65 (b).

9. Messrs. Vinod Anantrai Shah, Chandra Vadan Anantrai Shah, Bipin Chandra Anantrai Shah, Harshad Anantrai Shah, Jatindra Anantrai Shah and Sharan Anantrai Shah, carrying on business under the trade name A. Vallabhdas & Co. of 71A Netaji Subhas Road, 3rd floor, Calcutta (a); 1880A(CR)C, 14-7-65 (b); Pipe fittings (c).

10. Shri Satyendra Nath Sinha, carrying on business under the trade name National Mercantile, 14 Hare Street, Calcutta (a); 939A(EL)C, 21-7-65 (b).

11. Shri Mohan Singh carrying on business under the trade name Radiator Supply & Service Co., 59 Kings Road, Howrah (a); 1086A(HW)(Central), 19-7-65 (b); Radiator core in the manufacture of Radiators for sale (d).

12. Messrs. Murari Mohan Pallay and Biswanath Pallay carrying on busines under the trade name, Hindusthan General Castings Corporation, Baltikari, Dasnagar, Howrah (a); 1088A(HW)(Central), 22-7-65 (b).

13. Shri Biswambar Gupta carrying on business under the trade name Shree Narayan Oil Store, 67/50 Strand Road, Calcutta (a); 1212A(JK)Central, 16-7-65 (b); Cocoanut oil (c).

14. Shri Chittaranjan Das carrying on business under the trade name The Genuine Perfumers, 26A Raja Brojendra Narayan Street, Calcutta (a); 1213A (JK) Central, 20-7-65 (b); Incense stick (c).

15. Shri Md. Farooque carrying on business under the trade name Messrs. Inter Trade Corporation, 28 Strand Road, Calcutta (a); 1679A(LR)Central, 3-7-65 (b); Ball bearing (c).

16. Sarbasree Kanai Lal Chakraborty, Rajsekhar Ray and Braja Ballav Saha, carrying on business under the trade name Lettertype, 12B Netaji Subhas Road, Calcutta (a); 1680A(LR)Central, 6-7-65 (b).

17. Sarbasree Om Prakash Kapoor & Krishna Mehra, carrying on business under the trade name Prakash Industries, 18 Netaji Subhas Road, Calcutta (a); 1681A(LR)Central, 10-7-65 (b); Iron and steel for use in manufacture of goods: (1) Engineering tools (2) Chisel, (3) Punches, (4) Drills, (5) Accessories as per ball bearings, (6) Springs, (7) Tool holders (d);

18. Sarbasree Satyanarain Almal and Sushila Devi Almol, carrying on business under the trade name Perman & Hynd, 14 Netaji Subhas Road, Calcutta (a); 1683A(LR)Central, 12-7-65 (b).

19. Shri Ramsamujh Shaw carrying on business under the trade name Messrs. Ramsamujh Shaw, 32 Gora Chand Bose Road, Calcutta (a); 1312A(MK) (Central), 17-7-65 (b); Iron steel scrap, grinding wheel scrap, mixed iron steel scrap, cast iron scrap, machinery scrap, old conduit pipes, old steel pipes, brass borings, sling chain scrap, old motor batteries, old electric cables (c).

20. Shri Wazir Chand Berry carrying on business under the trade name Messrs. Broadway Pen Works, 6C Jagubandhu Boral Lane, Calcutta (a); 1313A(MK) (Central), 19-7-65 (b).

21. Shri Jogesh Chandra Saha carrying on business under the trade name Messrs. J. A. C. & Co., 234A Upper Circular Road, Calcutta (a); 1314A(MK)(Central), 19-7-65 (b).

22. Messrs. Baldeodas Daga and Sheo Kishan Daga carrying on business under the trade name Messrs. Oils & Industrial Lubricants Suppliers, 104 (New No. 366B) Rabindra Sarani, Calcutta (a); 1315A(MK) (Central), 20-7-65 (b).

23. Sarbasri Pravinchandra Monilal Vora and Dalichand Kashanji Vora, Partners, carrying on business under the trade name Messrs. P. Vinodray & Company, 113B Monohardas Chawk (3rd floor), Calcutta (a); 1067A(MR)Central, 20-7-65 (b).

24. Shri Sushil Kumar Bhadra, Secretary, carrying on business under the trade name Messrs. Anara Railway men's consumer co-operative society Ltd., Anara S.E.Rly. Grain shop building No.1, P.O.Anara, District Purulia (a); 337A(PR) Central, 20-7-65 (b); Ghee (c).

25. Shri Kali Pada Karmakar, carrying on business under the trade name Messrs. Kali Pada Karmakar, Dolgobinda Chatterjee Lane, P.O. and District Purulia, West Bengal (a); 338A(PR) Central, 21-7-65 (b); Raw-materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below for sale: Augers, chisels, cutplanes, hammers, screw driver, augerbits, centre bits, rose bits, grimlet (d).

26. Messrs. Industries Association (Wire Products) Private Ltd., 33 Brabourne Road, Calcutta (a); 1231A (RB) (C), 22-7-65 (b); 'Wires'. Provided that the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods name below for sale: All kinds of wires (d).

27. Messrs. Purushattamdas Bajaj & Kailashnath Chauraria carrying on business under the trade name Chamrasia Timber Works, 67/27 Strand Road, Calcutta (a); 1262A(SH)(Central), 21-7-65 (b); Timber (c).

28. Messrs. Belgachia Consumer's Co-operative Stores Ltd., 22B Indro Biswas Road, Calcutta-37 (a); 1263A(SH) (Central), 21-7-65 (b); Butter, ghee (c).

29. Messrs. Bhinjee Ramjee Nakarni, Nara Kanjee, Kishenjee Kanjee and Devram Kanjee, carrying on business under the trade name National Timber Industries, 63 Belgachia Road, Calcutta (a); 1264A (SH) (Central), 21-7-65 (b); Raw materials required for use in the manufacture of sized wood (d).

30. Messrs. Mukunda Narayan Patranabis, Sailendra Narayan Patranabis, Rabindra Narayan Patranabis, Pradip Narayan Patranabis and Saraj Bala Debi, carrying on business under the trade name Patranabis & Co., 106 Jatindra Mohan Avenue, Calcutta-5(Flat No. 2, 2nd floor) (a); 1265A(SH)(Central); 21-7-65 (b); Empty barrels (c).

31. Messrs. Alpha Engineering Export Private Ltd., 6/1 Saklat Place, Calcutta-13 (a); 1786A(SL) (Central), 10-7-65 (b); Diamond compounds (c).

32. Messrs. Excavators (India) Private Ltd., P-39 Mission Row Extension, Calcutta (a); 1787A(SL) (Central), 10-7-65 (b); Spare parts of earth moving machines (c).

33. Shri Inder Raj carrying on business under the trade name Messrs. Raj Plastic Works, 1 Chandney Chowk Approach, Calcutta (a); 1788A(SL)(Central), 12-7-65 (b); Radio parts and transister parts and accessories (c); Knob bush, banana plug bush, split pins, knob screws, plastic powder brass sheets for the manufacturing of Radio parts, transisters parts and accessories (d).

34. Shrimati Nirupama Jain carrying on business under the trade name Messrs. Mercantile Engineers, 1 Chandney Chowk Street, Calcutta (a); 1789A(SL) (Central), 12-7-65 (b).

35. Shri Kshaunish Ch. Chaudhury carrying on business under the trade name Messrs. General Electric Machines Stores, 25 Ganesh Chandra Avenue, Calcutta (a); 1790A(SL) (Central), 12-7-65 (c).

36. Sarbashri Kartik Chandra Dutta, Ganesh Ch. Chandra Dutta, partners, carrying on business under the trade name Creestal, 2 Humayun Court, Bertram Street, Calcutta-16 (a); 1003A(TL)C, 20-7-65 (b); Readymade garments, handkerchief, tie (c).

S. K. BOSE, Commissioner,

No. 242 C.T.—29th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes—.(a). Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of amendment.

1. Messrs Indian Oxygen Ltd., 5 Mayurbhanj Road, Calcutta-23 (a); 7B (AL) Central, 26-9-58. (A) Cylinders for gas, Gas generating and distributing machineries and parts thereof, Equipments for heating, lighting, exploding and parts thereof, Equipments for analgasia, anaesthesia and oxygen therapy and parts thereof, Accessories for blasting of liquid oxygen explosives (c); after the words "and accessories" (A) Liquid oxygen explosives, gas generating and distributing machineries and parts thereof, cutting, heating, spraying, lighting, exploding equipments and parts thereof as equipments for analga, anaesthesia, and oxygen therapy and parts thereof (d); 17-7-65 (h).

2. Messrs Krishna Gopal Jhunjhunwalla, Surendra Kumar Jhunjhunwalla, Beshnu Kumar Jhunjhunwalla and Omprakash Jhunhjhunwalla carrying on business under the trade name of Messrs Babulal Krishnagopal, P. O. Raniganj, District Burdwan (a); 36B (AS) Central, 8-9-65 (b); (A) Sleeper, wooden props (c); 25-6-65 (h).

3. (S) Messrs Arvind Kumar Luharuwalla (minor), Ashok Kumar Luharuwalla (minor), Bijoy Kumar Luharuwalla (minor), Ajoy Kumar Luharwalla (minor), Sanjoy Kr. Luharuwalla (minor), Ramprosad Luharuwalla, Ramabator Luharuwalla and Purusottamdas Luharuwalla carrying on business under the trade name Kaluram Prahladrai for Messrs Shyamsundar Luharuwalla, RamProsad Luharuwalla, Bhadarmal Luharuwalla, Ramratan Luharuwalla, Ramabator Luharuwalla, Purusottamdas Luharuwalla carrying on business under the trade name Kalooram Prahladrai, P. O. Raniganj, Burdwan (a); 8A (AS) Central; 21-6-57 (b); 29-6-65 (h).

4. Sarbasree Brijlal Wadhwah and Jagdish Kumar Wadhwah partners, carrying on business under the trade name Jagdish Stores, 72 Canning Street, Calcutta (a); 1324A (AT) Central, 12-7-63 (b); (A) Cutlery (c); 17-7-65 (h).

5. Messrs Sukhlal Kasalchand Mehta and Kishar Kumar Kasalchand Mehta carrying on business under the trade name S. K. Mehta and Co., (S) 10 Portuguese Church Street, Calcutta (for) 37 Canning Street, Calcutta (a); (S) 1468A (AT) Central, (for) 549A (AT) Central, (b);17-7-65 (h).

6. Shri Hiralal Garodia and Sri Lakenath Garodia carrying on business under the trade name Jiwaraj Heeralall and Co., 26/1 Armenian Street, Calcutta (a); 219A (AT) Central, 26-6-57 (b); (A) Topioca Starch (c); 19-7-65 (h).

7. Sarbasree Sewaram Hundrajmal and Arjandas Lekhraj, partners, carryig on business under the trade name of Maypur Products, 71 Canning Street, Calcutta (a); 982A (AT) Central, 1-9-58 (b); (A) Feeder, clips, rings, caps, bufts for manufacture of ball points (d). 19-7-65 (h).

8. (S) Messrs New India Tools Pvt. Ltd., (for) Messrs New India Tools Mfg. Co., 48 Gariahat Road, Calcutta, Calcutta-1 (a); 28 B (BH) Central, 27-6-57 (b); 16-7-65 (h).

9. Messrs Bhattacherya A. K. and Sons (Pvt.) Ltd., 44/8A Gorcha Road, Calcutta-19, Calcutta-1 (a); 76B (BH) Central, 20-2-60 (b); (A) Cinema Arc Carbons (c); 19-7-65 (h).

10. Messrs Davy and United Engineering Co., Ltd., 6A, Middleton Street, Calcutta, (a); 121 B (BH) Central 29-4-64 (b); (A) G. C. Sheets (c); 19-7-65 (h).

11. Shri Girdharlal Chandubhan Chawla, Sm. Nirmal Malhotra, Shri Rajeev Chawla, Shri Vivek Chowla, Miss Salain Chawla, carrying on business under the trade name Messrs Ransal Rubber Industries, 202/1 Linton Street, Calcutta (a); 889A (BH) Central 17-12-64 (b); (A) Carbon Brushes, Pressure Hoses, Bearings. Automotive Components (c); 21-7-65 (h).

12. Messrs Jyoti Ltd., (S) Woodburn Court, 10 Elgin Row, Calcutta-10 (for) P-16 Bentick Street, Calcutta (a); (S) 967A (BH) Central (for) 1236A (SL) Central (b); 21-7-65 (h).

13. Messrs Balan Menon, K. C. Chacko carrying on business under the trade name Messrs Emsy Agencyies. 155, Shyama Prosad Mukherjee Road, Calcutta-26 (a); 844A, BH Central 23-7-64 (b); (A) Vermicelli (c); 22-7-65 (h).

14. (S) Sarbasri Salendra Nath Pramanick, Nilratan Pramanick, Monoranjan Pramanick and Bijoy Krishna Pramanick carrying on business under the trade name Messrs Indo British Spring Mfg. Co., for Messrs Indo-British Spring Mfg. Co., 28, Chirstopher Road, Clacutta (a); 438A (BH) Central, 25-8-59 (b); 22-7-65 (h).

15. Messrs Indian Oil Corporation Ltd., (Marketing Divn), 13 Camac street, Calcutta-16 (a); 106B, (BH) Central, 13-5-62 (b); (A) L. P. G. Appliances (c); (A) Additives for use in the manufacture of Lubricants (d); 22-7-65 (h).

16. Messrs Baidya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Paul, Pijush Kumar Paul, Nihar Kanti Paul, Dilip Kumar Paul, Sambhu Nath Paul, Ashoke Kumar Paul, Soven Kumar Paul, and Samir Kumar Paul, (Partners) carrying on business under the trade name of "Paul Brothers and Sons" Khagra, Murshidabad, (A) Nadia (1) (D) Burdwan (1). (a); 6-B (BR) (Central), 19-8-57 (b); 9-7-65 (h).

17. (S) Sarbasree Ananda Gopal Mukherjee, Naranarayan Mukherjee and Biswanath Mukherjee, carrying on business under the trade name Durga Pada Mukherjee for Sri Durga Pada Mukheree, carrying on business under the trade name Messrs Durga Pada Mukherjee Beldanga, (a); Murshidabad (b); 60A (BR) (Central), 26-8-57 (b); 12-7-65 (h).

18. (S) Sarbasree Renupada Singha and Sambhu Nath Singha, carrying on business under the trade name Sadhana Biri Facotry for Sri Parbati Charan Singha, carrying on business under the trade name Messrs Sadhan Biri Factory, Jagtai, Nimtita, Murshidabad (a); 5A (BR) (Central) 1-7-57 (b); 12-7-65 (h).

19. (S) Rames Chandra Kumar & Maya Rani Kumar carrying on business under the trade name Kumar's Engineering Works (for) Messrs. Kumar's Engineering Works, 36 Ezra Street, Calcutta (a); 930A(CL) Central, 12-7-57 (b); 14-7-65 (h).

20. Messrs. Nainsey Gobindjee, Shrimati Kishori Bhatia, Shrimati Bandana Suraiya, Shri Rajendra Suraiya, Vinoy Suraiya, carrying on business under the trade name East Coast Agencies, 165 Lower Circular Road, Calcutta (a); 1245A(CL) Central, 25-7-62 (b); (Add) Castor oil (c); 14-7-65 (h).

21. (S) Shri Nemchand Bothra and Sukh Dev Bardia carrying on business under the trade name International Commercial Traders (for) Shri Nemchand carrying on business under the trade name International Commercial Traders, 18 Ezra Street, Calcutta (a); 1513A(CL) Central, 3-8-64 (b); 15-7-65 (h).

22. (S) Messrs. Ghanshyamdas Binani & Matroomall Jhawar carrying on business under the trade name Messrs. General Metal Trading Co., for Messrs. Govardhandas Binani & Matroomal Jhawar carrying on business under the trade name Messrs. General Metal Trading Co., 38 Strand Road, Calcutta (a); 166A(CR) Central, 24-6-57 (b); 10-7-65 (h).

23. (S) Messrs. Monilal Banerjee & Phani Bhusan Banerjee carrying on busness under the trade name, Messrs. Monilal & Co. for Messrs. Monilal Banerjee Phani Bhusan Banerjee & Bibhuti Bhusan Sirkar carrying on business under the trade name Messrs. Monilal & Co., 34 Strand Road, Calcutta (a); 155A(CR) Central, 24-6-57 (b); (A) Nails, pins, springs, cor-events, densners. bolts, nuts, revets and equipments for iron and steel castings (c); (D) Pipe fitting (d); 10-7-65 (h).

24. Shri Hargovind Kebalchand, Shah Proprietor, carrying on business under the trade name Shah Agency,77 Netaji Subhas Road, Calcutta (a); 1731A (CR) Central, 20-4-65 (b); (A) Screws (c); 10-7-65 (h)

25. Messrs. Shiv Dutt Sharma, Bimal Kumar Parashramka and Sarat Kumar Jhunghunwala (minor) carrying on business under the trade name Bharat Mill Stores Trading Co., 85 Netaji Subhas Road, Calcutta (a); 1763A(CR) Central, 4-8-64 (b); (A) Pipes and pipe fittings, tubes (c); 13-7-65 (h).

26. Messrs. Balbir Singh & Suja Singh carrying on business under the trade name Madan Automobiles, 27/1 Waterloo Street, Calcutta (a); 145A(EL) Central, 4-7-57 (b); (A) Carbide tipped tools, machine tools (c); 17-7-65 (h).

27. Messrs. Santanu Choudhuri, Haladhar Dey, Mohini Mohan Ghosh, Siddartha Choudhuri, carrying on business under the trade name Messrs. Chaudhuri and Company, 4 Bankshall Street, Calcutta (a); 811A (EL) Central, 20-7-63 (b); (D) Thick and thin h.b. metal scrap and cropends (A) Metal scraps (c); 21-7-65 (h).

28. Messrs. Sheosahaimall Hiralal Private Ltd., 2 Doyehatta Street, Calcutta (a); 84A(JK) Central, 22-6-57(b); (A) Cocoanut oile, groundnut oil,and mustard oil (c); 17-7-65 (h).

29. Shri Bhanu Prakas Rungta (Proprietor), carrying on business under the trade name B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A (JK) Central, 9-12-63 (b); (A) Water metre, trailer and accessories (c); 19-7-65 (h).

30. Shri Brij Kishorilal Gupta carrying on business under the trade name Ramprosad, Ramjidas, 20/1 Maharshi Debendra Road, Calcutta (a); 1002A(JK) Central, 4-10-62 (b); (A) Amonium-bi-carbonate (c); 22-7-65 (h).

31. Messrs. East & West Trading Co. (Pvt.) Ltd., 3 Doyehatta Street, Calcutta (a); 707A(JK) (Central), 1-8-58 (b); (A) Pipe and pipe fittings (c); 22-7-65 (h).

32. (S) Shri Balkishandas Khandelwal carrying on business under the trade name Bijoy Engineering Corpn. for) Shri Harbanslal Dube carrying on business under the trade name Bijoy Engineering Corporation, 2 Rose Marry Lane, Howrah (a); 711A(HW) (Central), 14-8-62 (b); 17-7-65 (h).

33. Mrs. Kanchan Gouri Chhabildas Shah, Kusum Rajani Kant Sanghir, Kalyani Chakraborty and Sadhana S. Shah carrying on business under the trade name Messrs. Pradip Products, (S) L-38 Howrah & Industrial Estate, Kona, P.O.Baltikuri (Dasnagar) District Howrah (for) 46A Muraripukur Road, Calcutta 1 (a); (S) 1087A(HW) (Central) (for) 888A (MR) Central) (b); 22-7-65 (h).

34. (S) Messrs. Haran Chandra Sarkar, Achintya Kumar Das and Bankim Chandra Das carrying on business under the trade name Bankim & Co., (for) Shri Bankim Chandra Das, carrying on business under the trade name Bankim & Co., 39 Narasingha Dutta Road, Howrah (a); 601A(HW) Central, 12-4-61 (b); 22-7-65 (h).

35. (S) Shri Rohitaswa Manna, Shri Basudeb Manna Shri Chittaranjan Manna and Shri Pashupati Manna carrying on business under the trade name P. Manna & Sons (for) Shri Pasupati Manna carrying business under the trade name P. Manna & Sons, 19-10 Ramkrishna Mondir Path, North Bantra, Howrah (a); 56A(HW) Central, 5-9-60 (b); 22-7-65 (h).

36. Partners Shri Sampatlal Shaw and Sm. Kirta Devi carrying on business under the trade name Messrs. Hiralal Mahabir Prosad Metal Industries, 22/1 Canal West Road, Calcutta (a); 1204A(MK) (Central), 8-8-64 (b); (A Scrap alluminium batteries (c); 19-7-65 (d).

37. (S) Messrs. Ramani Engineering Works (P) Ltd. carrying on business under the trade name of Messrs. Pioneer Engineering Works (for) Messrs. Pioneer Engineering Works, 5B Nirode Behari Mullick Road, Calcutta (a); 706A(MK) (Central), 4-8-59 (b); 19-7-65 (h).

38. Messrs. The Unique Card Board Box Mfg. Co. (P) Ltd., 12 Grey Street, Calcutta (a); 765A(MK) Central), 12-2-60 (b); (A) Paper and board after the record Nil (d); 20-7-65 (h).

39. (S) Shri Krishna Chandra Bose, Shri Ram Chandra Bose, Shri Dulal Chandra Bose, (minor), represented by his mother natural guardian Sm. Rama Rani Bose, carrying on business under the trade name Messrs. K. K. Bose & Co., (for) Shri Kali Kumar Bose, proprietor, carrying on business under the trade name Messrs. K. K. Bose & Co., 27/1B Simla Road, Calcutta- (a); 297A(MK) (Central), 31-7-57 (b); 21-7-65 (h).

40. Shri Debulal Saha, Proprietor, carrying on business under the trade name Messrs. Debulal Saha, Balupurhat, P. O. Balupur, District Malda (a); 156A (L) (Central), 21-4-59 (b); (A) Groundnut, soda, coir ring (c); 20-7-65 (h).

41. (S) Sarbasri Keshardeo Saraf, Bhowani Sankar Saraf, Kishan Lal Didwani and Shrimati Shanta Devi Saha carrying on business under the trade name Mannalal Keshardeo (for) Shri Keshardeo Saraf carrying on business under the trade name Mannalal Keshordeo, Chandni Chak, P.O. Kharagpur, Midnapore (a); 242A(MN) Central, 4-5-61 (b); (A) Soda, Jeera, poppy seeds, oil cakes and mustard oil (c); 15-7-65 (h).

42. (S) Messrs. Rawatmal Saraogi and Dewakinandan Saraogi carrying on business under the trade name Dewakinandan Saraogi for Shri Rawatmal Saraogi, proprietor, carrying on business under the trade name Messrs. Dewakinandan Saraogi, 157 Netaji Subhas Road, Calcutta (a); 155A(MR) Central, 27-6-57 (b); 17-7-65 (h).

43. (S) Shrimati Tulsi Devi Binani, Shrimati Rukmini Binani, Shri Rameswardas Binani, Shri Damodardas Binani carrying on business under the trade name Messrs. Strand Trading Co. for Shrimati Rukmini Binani, Shrimati Tulsi Devi Binani, Shri Rameswardas Binani carrying on business under the trade name Messrs. Strand Trading Co., 11B Ramsevak Mullick Lane, Calcutta (a); 793A(MR)Central, 16-12-58 (b); 20-7-65 (h).

44. Messrs. Kartic Chandra Sen, Paresh Chandra Sen, Ganesh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen, Rabindra Nath Sen, Biresh Chandra Sen, carrying on business under the trade name D. Sen & & Sons, 113A Monohardas Chawk, Calcutta (a); 1036A(MR) Central, 6-10-64 (b); (A) Tower bolts, steel rules (g); 20-7-65 (h).

45. Messrs. Lahiris Architectural Industries Private Ltd., carrying on business under the trade name Messrs. Lahiris Architectural Industries Private Ltd., (S) B/12 and B/13 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (for) 33/34 Chatterjeepara Lane, Howrah (a); (S) 914A(PG) (Central), (for) 463A (HW) (Central) (b); 10-7-65 (h).

46. (S) Shri Suresh Chandra Chakraborty carrying on busines under the trade name Indian Enterprisers (for) Messrs. Indian Enterprisers., 43/3/1 Baisnab Ghata Road. Calcutta-32 (a); 46A(PG) (Central), 8-7-57 (b); (D) Jute, jute goods, machineries, hardware, vegetable seeds and oils, medicines, soap, rubber and rubber goods, sodium nitrate (c); 10-7-65 (h).

47. Shrimati Gouri Mazumder carrying on business under the trade name G. Mazumder & Co., (N) 28/3 Dhakuria Station Road, Calcutta-31 (for) 70 Dhakuria Station Road, Calcutta-31 (a); 497 (PG) (Central), 28-11-60 (b); 10-7-65 (h).

48. Shri Shiba Prasad Banerjee carrying on business under the trade name Messrs. Electrical & General Engineering Stores, (S) 17 Rajendra Nath Mukherjee Road, Calcutta for 13 Rajendra Nath Mukherjee Road, Calcutta (a); 1052A(RB) (C), 25-3-65 (b); 19-7-65 (h).

49. Messrs. Amar Steels Private Ltd., 33 Brabourne Road, Calcutta (a); 1026A(RB)(C), 5-11-62 (b); (A) Joists, angles plates, and sheets (c); (A) Joists, angles, plates and sheets, for use in the manufacture of goods for sale (d); 19-7-65 (h).

50. Messrs. Kusum Products Ltd., 9 Brabourne Road, Calcutta (a); 63B(RB) Central, 31-8-61 (b); (A) Stainless steel tanks, product sales, copper sheets copper tanks, weighing scales (c); 19-7-65 (h).

51. Messrs. Smith Trading Corporation Pvt. Ltd., 14 Bentinck Street, Calcutta (a); 902A(RB) (Central), 18-3-61 (b); (A) China clay (c); 20-7-65 (h).

52. (S) Shri Chandiprosad Chamaria, Shri Narayanprosad Ganeriwalla, Shri Banarilal Chamaria, and Shri Radheshyam Chamaria, parterns, carrying on business under the trade name Messrs. Rajasthan Fruit Store for Shri Narayanprosad Ganeriwalla, Shri Banarilal Chamaria and Shri Radheshyam Chamaria, partners, carrying on business under the trade name Messrs. Rajasthan Fruit Store, 73/1 Cotton Street, Calcutta (a); 349A(RJ) Central, 1-7-57 (b); 10-7-65 (h).

53. Shri Deokinandan Sureka, Shri Kamala Prosad Sureka and Shrimati Prova Devi Sureka, partners, carrying on business under the trade name Messrs. Baby Food Supply Corporation, (S) 173 Mahatma Gandhi Road, Calcutta-7 for 5 Durga Charan Mukherjee Street, Calcutta-3 (a); (S) 936A(RJ) Central, (for) 551A (SH) Central, (b); 14-7-65 (h).

54. (S) Shri Mukunddas Mundra carrying on business under the trade name S. N. Timber Trading Co., for Messrs. S. N. Timber Trading Co., 67/26 Strand Road, Calcutta (a); 103A(SH) (Central), 4-7-57 (b); 20-7-65 (h).

55. Messrs. Spinwell (Private) Ltd., 6 Nawab Dilarjunge Road, Calcutta (a); 656A(SH) (Central), 22-11-58 (b); (A) Flat steel healds, felt bobs, loom components, spinning frames spares (c); 21-7-65 (h).

56. Messrs. Purnanmal Lakhotia & Rulichand Agarwal carrying on business under the trade name Steel & Wire Products (India), P-108 B. K. Paul Avenue, Calcutta-5 (a); 71B(SH) (Central), 13-9-60 (b); (A) (A) m. s. wire, m. s. wire-nails and m. s. rods (c); 20-7-65 (h).

57. Shri Bhawarlal Jain carrying on business under the trade name Plastic Intar Products, 40 Brojodulal Street, Calcutta-6 (a); 1207A(SH) (Central), 19-3-65 (b) (A) Plastic raw materials (c); (A) Plastic raw materials (in the process column) after the words Plastic belts (d); 22-7-65 (h).

58. Messrs. Daston Raviraj & Co. Pvt. Ltd., (S) 32 Ganesh Chandra Avenue, Calcutta (for) 33 Chittaranjan Avenue, Calcutta (a); 790A (SL) (Central), 28-2-58 (b); 10-7-65 (h).

59. (S) Chandary Tarlochan Singh and Sardan Ranjit Singh, partners, carrying on business under the trade name Messrs. Hind Industrial Syndicate (for) Chandary Tarlochan Singh, sole proprietor, carrying on business under the trade name Messrs. Hind Industrial Syndicate, 4 Princep Street, Calcutta (a); 654A SL(C), 19-8-57 (b); 13-7-65 (h).

60. (S) Messrs. Benoy Krishna De, Hariprasad Dey and Bimalendu Dev, carrying on business under the trade name Industrial Syndicate (for) Shri Benoy Kr. De carrying on business under the trade name Industries Syndicate, 7 Chittaranjan Avenue, Calcutta (a); 965A (SL) (C), 9-6-59 (b); 13-7-65 (h).

61. (S) Sarbasri Qwazi Almas Khan, Umarhyet Khan, Iqubal Hayat Khan, Zafar Hayet Khan and Wares Ali Khan, partners, carrying on business under the trade name Messrs. Kohinoor Art Press, 3 Abdul Ali Row, Calcutta (for) Sarbasri Quazi Almas Khan Umar Hyat Khan, Nabi Buksh, Ahmed Hossain, Waret Ali Khan, partners, carrying on business under the trade name Messrs. Kohinoor Art Press, 3 Abdul Ali Row, Calcutta (a); 505A(TL)Central, 17-3-59 (b) 16-7-65 (h).

62. Sarbasri Jari Bai, Madanlal Choudhury, Jagjiban Chowdhury carrying on business under the trade name Messrs. Surajmall Bahadurmall, 1 Convent Road, Calcutta (a); 568A(TL) Central, 14-1-60 (b); (A) Linseed Oil (c); 21-7-65 (h).

Explanatory notes.— Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 243 C.T.—29th July 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing o goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distributio of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Shri Kantilal Vithaldas, proprietor, carrying o business under the trade name Vithaldas Thakarshi & Sons., 24/25 Rupchand Roy Street, Calcutta (a 136A (AT) Central, 24-6-57 (b); Biri, tobacco and bi leaves (c); 17-7-65 (h).

2. Shri Maganlal Lalubhai, proprietor, carrying on business under the trade name Maganlal Shah & Co., 1 Portuguese Church Street, Calcutta (a); 1358A (AT) Central, 22-1-64 (b); 22-7-65 (h)

3. Shri Kalidas Dutta Gupta and Shri Suchitra Dutta Gupta, carrying on business under the trade name Messrs. National Drug and Chemical Works, 1A Bijoy Mukherjee Lane, Calcutta-25 (a); 625A (BH) Central, 26-4-62 (b); Drugs, pharmaceuticals, chemicals (c); Drug, pharmaceuticals, chemical, acid (d); 20-7-65 (h).

4. Shri Balai Chandra Saha, proprietor, carrying on business under the trade name Messsr. Bala Chandra Saha, Kalna, Burdwan (a); 103A(BN) Central, 13-8-58 (b); Cement (c); 22-7-65 (h).

5. Messrs. Jhamb Brothers Pr Ltd., 53 Gillander House, 8 Netaji Subhas Road, Calcutta (a); 868A (LR) Central, 16-5-58 (b); Waste paper, iron and steel products, timber and furniture, motor parts and accessories, motor cars, electrical goods, paints and varnishes, air conditioning materials and plants, radios, refrigerators and refrigeration parts and equipment and cooking appliances (c); 26-6-65 (h)

6. Shri Sovonendu Basu, carrying on business under the trade name Messrs. Brightson & Co., 12B Netaji Subhas Road, Calcutta (a); 1277A (LR) Central, 26-12-61 (b); Electric switches, wall sockets, bell pushers, ceiling roses and plug tops (c); 28-6-65 (h).

7. Sarbashri Hasmukhlal Chimanlal and Monoharlal Chimanlal, carrying on business under the trade name Gautam Trading Co., 20 Netaji Subhas Road, Calcutta (a); 1095A(LR) Central, 3-10-59 (b); Rubber goods, wire ropes, pipe fittings, pipes g. i. and cast iron fittings, bars, rods, nut bolts, rivets, washers, nails, hinges, screw, sand paper, emery paper, grinding, wheel, taps, dies, drill, tap, tools, house-clip, fittings, couplings-rosin-boux, brushes, wire rope fittings, coal shovel, kundalies, (c); 28-6-65 (h).

8. Messrs. A. K. Corporation Private Ltd., 33 Notaji Subhas Road, Calcutta (a); 1295A(LR) Central, 21-2-65 (b); Iron and steel pipes, tubes, drums (c); 8-7-65 (h).

9. Shri Amiya Kumar Mukherjee, proprietor, carrying on business under the trade name Messrs. United Textile Agency, 198 Harrison Road, Calcutta (a); 498A(MR) Central, 24-7-57 (b); Hosiery garments (c); Hosiery garments (d); 19-7-65 (h).

10. Messrs. Biswanath Nandy, Jagabandhu Nandy, Sujit Kumar Nandy and Pradip Kumar Nandy, carrying on business under the trade name Upendra Nath Nandy, Subodh Chandra Nandy, 25 Ramsevak Mullick Lane, Calcutta (a); 832A(MR) Central, 1-8-59 (b); Non-ferrous metal, metal alloys and metal utensils (c); 16-7-65 (h).

11. Shri Kashi Prosad Shah, Shri Banarshilal Saha, Shri Keshardeo Jhunjhunwalla, Shri Paliram Jhunjhuhwalla, and Shri Shyamlal Jhunjhunwalla alias Shri Shyam Sundar Jhunjhunwalla, partners, carrying on business under the trade name Messrs. Nagarmull Pali Ram, 201 Harrison Road, Calcutta (a); 379A(RJ) Central, 10-7-65 (b); Textiles, ready-made garments, hosiery goods, umbrella, umbrella parts, bamboo stick, cane stick, cotton, cotton waste, cotton-sival, tarpaulins, oil and oil seeds, salt, food-grains, pulses, cereals, rice, paddy, beason, atta, maida, suji., groundnuts, white oil, lubricants, mobil oil, petroleum products, vegetable ghee, oil cakes, sugar, sugar candy, ghee, betelnuts, sago, tapioca, globules, arraroot, dalchini, cloves, dhoona, black-pepper, white, pepper, chillies, suth, small cardamom, kirana, big cardamon turmeric, lobhan, suhaga, sindoor, jeera, shah jeera, aniseed, ajwan, maithi, dhania, tej-pata poppy seed, ranepatti jawatri, jaifal, charry, kismis, kaju, paista, almonds, girigola, gum, cocoanut, bhusi, milk-powder, soap-stone, soap, wax, biscuits, khajoor, pipal camphor, katha, fitkari, harda, barda, awala, nosadar, munaka para, rai, matches tarpine, phenyle, raojan, lozenges, stick-lac, shellac, jute, chemicals, jutetwine, hessian old gunny bags, gunny bags, broomstick, stationery goods, soda ash, washing soda, Eatable soda silicate, cement, coal, coaltar, chinaclay, khadia-clay, jute goods, kodi, drugs, medicines, provisions, isabgols, julal, hing, keshor, metals, paper, old newspaper, waste papers, paper bags, coir string, coir ropes, grocery, gold, silver, ranga, jasta sisa, buckets, pans, g. i. wires, sheets, iron and steel goods, tin, karkat, iron rods, machine, machine parts, chemicals, gur and molasses, spices, toilet goods, monohari, electrical goods, grocery provisions, confectionery (c); 10-7-65 (h).

12. Shri Maman Chand Agarwala, proprietor, carrying on business under the trade name Messrs Hari Shankar Onkarmal, 7/2 Babulal Lane, Calcutta (a); 867A(RJ) Central, 20-3-63 (b). Hessian, jute, twine, gunny and jute products (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Hessian, cloth, twine and yarn (c); 16-7-65 (h).

13. Shri Saklay Gopal Poddar, carrying on business under the trade name Messrs Diamond Hosiery Mills, 55 Surya Sen Street, Calcutta (a); 1096A(SL) Central, 24-3-58 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable goods : Provided that all goods are included for use in the actual process of manufacture of the goods named below : (a) Hosiery goods, (b) Hosiery fabric for sale (d); 14-7-65 (e)

14. Shri Wazir Kumar, proprietor, carrying on business under the trade name Kumar Sons (India), 24 Chowringhee Road, Calcutta (a); 559A(TL) Central, 15-12-59 (b); Scientific glasswares, chemicals, maps, charts, wooden wares test tube stands, scientific apparatus, balances, geographical apparatus and general apparatus required for educational institutions (c); 16-7-65 (h).

S. K. BOSE, Commissioner.

egistered No. C207

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PART II—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 246 C.T.—5th August 1965. In pursuance f the provisons of section 9 of the Bengal Finance ales Tax) Act 1941 (Bengal Act VI of 1941), the llowing names and addresses of newly registered ealers together with a description of the goods covered y their registration certificates are published for general formation :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in the manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Shamsher Singh, carrying on business nder the trade name, Messrs. Dusmes Fuel Injection, Punjabi More, Raigunj, Burdwan (a); AS/2621A, 0-7-65 (b); Fuel injection parts of trucks and cars, arts of crane, air compressor, mobil oil, greese, parts f tractors and diesel engines (d).

2. Messrs. Sudarsham Kumar, Mewaldas Lilaam, carrying on business under the rade name, Sudar- Rampu hat Stone Supply Company, Vill. Borahari, P.O. Balia Mritunjaypur, district Birbhum (a); AS/2622A, 13-7-65 (b) Raw materials, plant, machinery spare parts and accessories, consumable stores, e.g., explosive, grease and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Stone materials (c).

3 Shri Bhagwati Prasad Kajaria, carrying on business under the trade name, Surajmull Shivbhagwan, 28 Amratala Street, Calcutta (a), AT/4086A, 28-7-65 (b). Jeera, dharia, saneef, soda-bi-crab, hydrosulphate of soda, bleaching powder, ammonia, linseed, tapioca starch, mahua seed mahua oil and cake, groundnut oil seeds groundnut oil and cakes, damarbatu, borax (d).

4. Smt. Urmilla Kapur and Smt Lavetha Mallya, carrying on business under the trade name, Messrs Kansco Design and Sales Promotion Consultants Shop, Malika, 2A Shakespeare Sarani, Calcutta (a), BH/3840A, 24-7-65 (b): Raw materials, 2. sewing machines and accessories and tools : Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Ladies handbags (c).

5 Shri Arjun Bikash Das Gupta, carrying on business under the trade name, Prince Bakery, 68 Dilkhusa Street, Calcutta (a): BH/3841A, 24-7-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bread and biscuits (c).

6. Shri Katrick Chandra Patra, carrying on business under the trade name, Messrs. Mutual Spring Steel Mfg. Co., 31/1 Christopher Road, Calcutta (a); BH/3842A, 24-7-65 (b); 1. Raw materials, 2. machinery spare parts and accessories and 3. consumable store, e.g., oil. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Spring and spring washers (c); Steel wire ba. and piano wire spring (d).

7. Shri Nimai Chand Sil, carrying on business under the trade name, Messrs. International Trading Co., 42A Mahanirvan Road, Calcutta (a); BH/3843A, 27-7-65 (b): Pharmaceutical containers and fittings (d).

8. Shri Jugal Kishore Sarat, carrying on business under the trade name, Messrs. Machine Work International, 7A Lower Circular Road, Calcutta (a); BH/3844A, 27-7-65 (b); Non-ferrous metals, belting, print, brush, ball bearing, m. s. rods, stainless steel, rod, tools, nuts (d)

9. Shri Mahadeb Sha, carrying on business under the trade name, Messrs. Kohinoor Veener, 24/2 Bright Street, Calcutta (a); BH/3845A, 28-7-65 (b); 1. Raw materials machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Plywood (c).

10. Shri Devakinandan Sarkar, proprietor, carrying on business under the trade name, Messsr. Devakinandan Sarkar, P.O. Dearah, Radhanagar, Burdwan (a); BN/1489A, 28-7-65 (b); Readymade garments, and umbrella (d).

11 Sarbasree Sk. Md. Omar and Qamar Omar, carrying on business under the trade name, India Motor House, 7 Tara Chand Dutta Street, Calcutta (a); CL/3903A, 22-7-65 (b); Motor spirit, diesel motor oils, brake oil, gear oil, motor tyre and tube (d).

12. Shri Jadavji V. Mehta, proprietor, carrying on business under the trade name, M. J. Mehta & Co. 5/1 Lucas Lane, Calcutta-1 (First floor) (a); CR/3613A, 16-7-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Incandescent lamp (c)

13. Shri Sharad Chandra Bansal, Sm. Indu Debi Choudhury, Sm Vidya Debi Choudhury and Sm. Ratani Debi Choudhury, carrying on business under the trade nam , Indian Agency House, 40 Strand Road Calcutta (Room Nos. 68-69) (a); CR/3614A, 19-7-65 (b); M.s rods, flats and angles, brass and copper rods, sheets and pipes and high carbon steel rod (d).

14. Shri Amar Nath Ash, carrying on business under the trade name, A. N. Ash & Co , 2C Ramkumr-Rakshit Lane, Calcutta (a); JK/3472A, 23-7-65 (b); Zip fasteners, tea, industrial oil, chemicals (d).

15. Shri Ranjit Kumar Ghosh, carrying on busin under the trade name, Eco Engineering Works, Maharshi Debendra Road, Calcutta (a); JK/347 23-7-65 (b); 1. Raw materials, e.g., iron, st brass and copper ingots, c. i. pig, gun metal ing 2. Plant, machinery, spare parts and accesso 3. Consumable stores, e.g., asbestos packing, pa oil, grease, ebonite and fibre. Provided that all go for which exemption from payment of sales tax is clai are intended for use in the actual process of manuf ture of the goods in West Bengal named below . Nuts, bolts, valves and cocks for sale (c).

16. Shri Shyamlal Saraff, carrying on busin under the trade name, Chacha Tea Stall, 4 Jagmoh Mullick Lane, Calcutta (a); JK/3474A, 23-7-65 1. Raw materials. Provided that all goods for wh exemption from payment of sales tax is claime intended for use in the actual process of manufac of the goods in West Bengal named below: (1) P pared tea and salted snacks for sale (c).

17. Shri Shrawan Kumar Poddar, carrying business under the trade name, Swadeshi Wire Age R49 Cotton Street, (Room No. 22), Calcutta (a); J 3475A, 24-7-65 (b); 1. Raw materials, e.g., W Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in t actual process of manufacture of the goods in W Bengal below : (1) G. i. stay wires and g. i. sta for sale (c): Wire and barbed wires (d).

18 Messrs Balaprasad Sharaff and Babulal Kha delwal, carrying on business under the trade na Ganesh Trading Co., 58 Bartolla Street, Calcutta JK/3476A, 26-7-65 (b): Corriander seeds, cumin seeds, ani seeds, dry chillies, fenugreek seeds, ajwa carway seeds, poppy seeds (d)

19. Shri Dwarka Prasad Agarwala carrying business under the trade name Lakshmichand Dw Prasad, Narayani Building, Station Feeder Ro P. O. Siliguri, District Darjeeling (a); JP-22 2 20-7-65 (b): Mill-made and handloom cloth, Hes goods, Readymade garments, umbrella, woollen ga ments (d).

20 Shri Rameshwardass Dalmia, carrying on bu iness under the trade name Paluram Rameshw Mahabirsthan, P. O. Siliguri, District Darjeeling t JJ-2243A, 20-7-65 (b):, Mill-made and handl cloth, umbrella, tarpaulin, readymade garme hosiery goods, woollen goods (d).

21. Shri Nitya Gopal Raha, proprietor, carry on business under the trade name Messrs. Nitya Gop Raha, P. O and Village Matiari, District Nadia KR 2112A, 20-7-65 (b): 1 Raw materials —brass, co pe zinc, non-ferrous metals 2 Consumable stores coal, acid and borax. Provided that all goods for wh exemption from payment of Sales Tax is claimed intended for use in the actual process of manufac of the goods named below Pitchers, handies, gamla baltics, jugs, karahi, lota and brass utensils (c).

22. Sarbasree Sharwan Kumar Agarwal, Gopra Marwari and Murlidhar Agarwala carrying on busine under the trade name Sankar Saw Mill, Koushelly Puratanbazar, P. O. Khargpur, district Midnapo (a); MN-1816A, 17-7-65 (b); 1. Raw materials

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Sized wood and planks (c).

23. Sarbasree Satyanarayan Kedia and Hanuman Prosad Kedia, partners, carrying on business under the trade name Messrs Rajhans Industries, 224 Mahatma Gandhi Road, Calcutta (a); MR-2800A, 24-7-65 (b): Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Wire nettings (c); Annealed wire, wire netting, wire nails, hinges, bolts and nuts, crowbar, barbed wire, panch pin, screw, pipes, pipe and brass fittings, expanded metal, tower bolts and rivets (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire nettings (c).

24. Shri Prahlad Chandra Dey, proprietor, carrying on business under the trade name Messrs A. K. Dey and Bros, 62-1A Netaji Subhas Road, Calcutta (a). MR-2801A. 27-7-65 (b): Blacksmith and carpentry tolls (d).

25. Sarbasree Shyamlal Daga, Bhanwarlal Daga, and Srimati Gomoti Debi Daga, partners, carrying on business under the trade name Messrs Kissenlal Daga 35 Jamunalal Bazaz Street, Calcutta (a); MR-2702A, 29-7-65 (b). Wires and cables, switchers, pipe and pipe fittings, electric bulbs and their fittings, fans, tube lights andtheir fittings, electric motors and electrical accessories required in the house hold wiring (d).

26. Shri Ganeshlal Poddar, Shri Mohini Devi Poddar, Sm. Gayatri Debi Poddar and Shri Prem Kumar Poddar, minor and Shri Nand Kishore Poddar, minor (both the minors are represented by their natural guardian father Shri Ramanand Poddar) carrying on business under the trade name of Shree Hind Trading Corporation, P-36 India Exchange Place (4th Pfloor), Calcutta (a); RB-1563A, 23-7-65 (b); 1. Raw materials : 2 Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Polythelene sheet and films (c): Jute goods, G. I. pipe fittings and coal (d).

27. Shri Dilip Kumar Mitra carrying on business under the trade name Messrs Superior Electric and Engineering Industries, 16 Mangoe Lane, (1st floor), Calcutta (a): RB-1564A, 23-7-65 (b): Pipes nuts and bolts, wire nails, water pumps and electric motors (d).

28. Shri Ramdas Banerjee carrying on business under the trade name Messrs Impex Corporation, 14-2 Old Chinabazar Street, (Room No. 142), Calcutta (a); (a); RB-1565A, 24-7-65 (b); Pipe and its fittings, wood, screw, hammer handles, steel-wool, buckets, bolts, nuts, washers, aluminium and copper wires, gloves, jute felts, corrugated card board, Mill board, broomsticks, steam trap, ebonite rods and sheets, rubber tubes, jute twines, expanded metals, cork, coir string, torch, sleevings, conduit locks, stove burner and jugs (d).

29. Messrs Satish Kumar Modi, Sohan Lall Rajgarhia, Sm. Ganga Devi and Sm. Vimla Modi carrying on business under the trade name of Steel Trading Corporation, P-22 Swallow Lane, Calcutta-1 (a); RB-1566A, 28-7-65 (b); Iron and Steel (plain and fabricated) (d).

30. Messrs Canpatory Mundra, Jagdish Prosad Paloria and Manikchand Chhajer carrying on business under the trade name S. K. R. Rubber and Allied Agency, 19 R. N. Mukherjee Road, Calcutta (a), RB-1567A, 29-7-65 (b); Rubber tubes, hose channel, cycle tube, pedal, ebonite rod, cab tyre, brake rubber and cord (d).

31. Shri Adinath Das, carrying on business under the trade name of Kaliganga Galvanise Works, 370 Rabindra Sarani, Calcutta-6 (a); SH-3686A, 23-7-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : drums, milk cans, buckets (c)

32. Messrs Fani Bhusan Dutta, Moni Bhusan Dutta, Brojendra Bhusan Dutta, Dwijendra Bhusan Dutta and Dwipendra Bhusan Dutta, carrying on business under the trade name of Decal Cograph Co., 12 Shyama Charan Maitra Lane, Calcutta-36 (a); SH-3687A, 27-7-65 (b); 1. Raw materials. 2 Plant, machinery, spare parts and accessories. 3. Consumable stores, e.g., lubricants, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Transfer label (c).

33. Shri Indra Sharma, carrying on business under the trade name Sharma Timber and Electric Works, 5 Baisnab Sett 1st Lane, Calcutta-6 (a); SH-3688A, 28-7-65 (b); 1. Raw materials. 2. Plant, machiery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Electrical wooden goods (c), Electric wires, fans, switches, holders, distribution boards (d).

34. Shri Bharat Bhusan Mongla, carrying on business under the trade name of Ashoka Manufacturing Co., 7 Biswambar Mullick Lane, Calcutta-5 (a); SH-3689A, 28-7-65 (b); 1. Raw materials, plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: plastic bakelite, alkathene products (c).

35. Sarbasree Prem Bhooshan Sehgal, Ananda Bhooshan Sehgal carrying on business under the trade name Messrs Auto and Tractor Parts Agency, P-27 Princep Street, Calcutta-(a); SL-4433A, 17-7-65 (b); Ball bearing, motor parts and accessories, tractor parts and accessories (d).

36. Messrs Villait Electronic Industries Private Ltd., 33-2A Sankaritolla Street, Calcutta (a); SL-4434A, 17-7-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed

are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Electronic and tele-communication spares and accessories, jewel lights, terminal blocks, phone plugs and sokets, grid caps, power plugs, lamp holders, banana plugs and sockets, knob, cips, tag boards, tag strips, lug strips and terminals (c); Bulbs, switches, plugs, sockets, knife switches, wires ad cables, guy wire, signal lenses, holders, tubes and rods, bakelite sheet, neon lamps resistence, condensors, potentile meters sleveings radio parts, multi testers, panel meters voltage stabilisers (d)

37. Sarbashree Pramad Kumar Agarwal, Shankarlal Jiwarajka Sm Sarada Devi Salarpuria, Shri Satyabhama Salarpuria carrying on business under the trade name Messrs Inter Continental Corporation, 7 Chittaranjan Avenue, Calcutta-13 (a); SL-4435A, 17-7-65 (b); Black sheet cuttings and G. I. wires (d).

38. Shri Benu Majumder carrying on business under the trade name Messrs Eagle Engineering Co., 10 Dr. Kartick Bose Street, Calcutta : 35 Chittaranjan Avenue, Calcutta (a); SL-348B, 19-7-65 (b); Tractor spare parts, tractors, trailors, night-soil carts, night soil bukets, electric valve and disc plough (d).

39. Shri Chunilal Chatterjee, proprietor, carrying on business under the trade name of Belilious Engineering Enterprise, Hon'ble T. N. Mukherjee Road, Raghunathpur, Hooghly (a); SP-1748A, 19-7-65 (b); 1. Raw materials, (ii) machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: flare nut, terminal stud, bakelite cap, spring bronze (c); screw, nut, rivet, washer (d).

40. Shri Amiya Kumar Ghosh, Proprietor, carrying on business under the trade name of Ghosh Hardware Store, Chaulpati, Tarakeswar, Hooghly (a); SP-1749 A 23-7-65 (b); Screw, hinges, bolts, galvanised sheet, window grill, asbestos pipe, paint, bucket, pan, iron rod, whiting powder, iron joists (d).

41. Messrs Ajit Kumar Paul Anandamoyee Paul and Tarasakar Paul, partners, carrying on business under the trade name of Madan Hardwaz Mart, Chowlpattymore, Tarakeswar, Hooghly (a); SP-1750A, 24-7-65 (b); M. S. rod, tube well pipe and fittings, bucket, pan weight and measure, bolts nuts, screw, rivet, wire netting, paints, coaltar, ripe, nail (d).

42. Messrs Upananda Paul, Amal Krishna Paul, and Hriday Ranjan Paul, partners, carrying on business under the trade name Madan and Co., Tarakeswar, District Hooghly (a), SP-1751A, 24-7-65 (b); Torch, bulb, carbide, kerosene cooker, ink, dhup, tooth paste, blade, brush, toilet goods, lozenges, stationery goods (d).

43. Shri Rabindra Nath Paul, Proprietor, carrying on business under the trade name Rabindra Nath Paul, Bonderbill, P. O. Raghunathpur, District Hooghly (a); SP-1752A, 28-7-65 (b); (1) Raw materials Provided that all goods for which exemption from payment of sales tax claimed are intended for use in the actual process of manufacture of the goods named below : (i) Tiles (c).

44. Messrs V. C. Kapoor and Co., (1963)Private Ltd., carrying on business under the trade name V. C. Kapoor and Co. (1963) Private Ltd., 2 Corporation Place, Calcutta Branches (1) 15 Station Approach Road Krishnagar, (2) Satya Bhawan, Kalna Road, Burdwan, (3) 203, Gole Bazar, Kharagpur (a); TL-218 B, 23-7-65 (b); 1. Raw materials, 2. Consumable stores e.g. coal, kerosene. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (1) Potato chips, cashew nuts (c); 1. Aerated water, 2. cadbury Frad, 3. Pop Corn, 4. ice cream, 5. Baking Powder, 6 vanilla, Raspberry, leon and pineapple concentrated powder, 7. Aljoforma (Ice-cream emulsifier, stabiliser and thickener 8. Freeze(Ice-cream stabiliser) 9 custard powder, 10. corn flower, 11. blane mango powder, 12. jelly crystals (assorted flavours), 13 drinking chocolate powder, 14 Arrowroot powder, 15. ready, ice-cream mix powder, 16. ready tea mix powder, 17. ready coffee mix powder, 18. lemon orange, pineapple, and grape juice powder sweetened and unsweetened, 19. mustard powder, 20. black pepper powder, 21. white pepper powder 22. wep (A multipurpose cleanser), 23 starch (powder and crystals), 24. neo pad pudding powder, 25. iceing mix powder 6. glucose powder (dextrose), 27. thin boiling maize starch 28. maize yellow dextrine 29. maize white dextrine 30. icing Dix powder, (d).

45. Sarbasri Sardar Sahib Singh, S. Rajinder Singh, Birinder Singh Rana, S. Gursharan Singh Rana, partners carrying on business uner the trade name Ranger Sons, Music Depot, 45 Free School Street Calcutta (a); TL/2966A 24-7-65 (b); Musical instrument, quarter guard gong, tripod strand, key bones flags, banners and cords, quarter guard belts (d).

46. Sarbashri Chittaranjan Ghosh, Bhabaranjan Ghosh, Satyaranjan Ghosh partners carrying on business under the trade name of Advance Scientific Apparatus company, 1 Hari Mohan Roy Lane, Calcutta (a); TL-2967A, 26-7-65 (b); (1) Raw materials, 2. plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below . (1) Laboratory apparatus for schools and colleges (c). Furniture glass goods, maps, globes, chart-boards (d).

47. Sarbashri Sankar Chandra Ghose, Sibpada Sarkar, partners carrying on business under the trade name Mira Glass Industries, 8-1-1 Narkeldanga Main Road, Calcutta (a); TL-2968A, 27-7-65 (b); 1. Raw materials, 3. Consumable stores, e.g., oxygen gas Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Glass ampoules (c).

S. K. BOSE, Commissioner.

No. 247 C.T.—5th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect on the date noted against each of them and in respect the particulars appearing in the different items the manner indicated against such particulars are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

(e) Date of amendment.

1. Shri Pokermal Marwari, proprietor, carrying on business under the trade name Pokermall Ramdeo, Barakar, P.O. Barakar, P.S. Kulti, district Burdwan (a); AS/113A, 28-9-41 (b); (D) Glassware, hardware, grocery goods, provisions, chemicals, toys, building materials, toilet requisite, color fodder, ropes, string, thread, paper, (A) Dhania, chilly, jeera, poppy seeds, cumin, ajowan, methi, tea, soda, groundnut, cocoanut oil, groundnut oil, refined oil, oilcake (d); 12-7-65 (e)

2. Messrs. Nathuram Sakseria, Salgram Sakseria, Baburam Sakseria, Banarash Prosad Sakseria, Kishanlal Sakseria, Basudeb Sakseria Bhagwati Debi and Lakshabala Sakseria, carrying on business under the trade name Nathuram Ram Sekaria & Brothers, P.O. Suri, District Birbhum (a); AS 1149A, 10-8-49 (d); (A) Groundnut oil, jute ropes, chilly, ajowan, Kalajira, agar batty (d); (D) Spices (d); 17-7-65 (e)

3. (S) Messrs. Ajit Kumar Upadhyaya, Amal Kumar Upadhyaya and Annapurna Debi (Upadhyaya), partners, carrying on business under the trade name Ajit Textiles (for) Ajit Textiles, Schoolbagan, Bolpur, District Burdwan (a); AS/134B, 12-12-56 (b); 19-7-65 (e)

4. Shri Bhabani Kumar Bhakat and Shrimati Samita Gupta Bhakat, carrying on business under the trade name B. Bhakat & Son, Pabindra Sarani, P.O. Bolpur District Birbhum (a); AS/2461A, 29-11-63 (b); (A) West Battery (b); 20-7-65 (e).

5. Messrs. Brijlal Modi, Motilal Modi, Ramgopal Modi, carrying on business under the trade name Bishambharlal Ramgopal, Raniganj, District Burdwan (a); AS/1253A, 31-1-50 (b); (D) Spices, oilseeds (d); (A) Chilly, mami, poppy seeds, katha, waste paper, cocoanut oil, kalojira, groundnut, sugarcandy (e); 20-7-65 (e).

6. Shri Shankarlal Jhawar, Proprietor, carrying on business under the trade name Messrs. Kamala Bhandar, 71 Canning Street, (Room No. B-125/176) Calcutta (a); AT/4004A, 7-12-64 (b); (A) Ultramarine blue, liquid black, casmetic goods, spray gums, prophylactic goods, hair removing lotions and creams, cigarette papers, Lighter oil, vanila and gums (d); 27-7-65 (e).

7. (S) Shri Kantilal Tribhovandas Rachh, carrying on business under the tradename Messrs. Janata Watch Company (for) Shri Kantilal Tribhovandas Rachh carrying on business under the trade name Messrs Vasant Motor Accessories, (S) 71 Canning Street Calcutta (for) 6 Ramprosad Sah Lane, Calcutta (a) (S) AT 4085A (for) CL 3576A (b); (D) Motor accessories rubbermettings leather cloth, rexine, canvas, hessian plastic sheets (A) clocks, time pieces and parts thereof straps (d); 23-7-65 (e)

8. Shri Sudhir Kumar Saha, Shri Ranjit Kumar Saha, Shri Probodh Chandra Mukherjee, Partners, carrying on business under the trade name Gour Gobinda Stores, 11 Amratala Street, Calcutta (a); AT/2135A, 18-2-49 (b); (A) Tamarind seed powder, strach, (D) Fire bricks, graphites, diesel oil, high speed oil, vegetable products ghee (d); 24-7-65 (e).

9. Messrs. Kathwada Trading Company (P) Ltd., 12 Rupchand Roy Street, Calcutta (a); AT/2182A, 5-4-49 (b); (A) Rampatri, nutmags, ginger (d); 24-7-65 (e)

10. Messrs. H. A. Rahmanbhai and Fazlur Rahman, carrying on business under the trade name Moradabad Ware House, 98 Lower Chitpur Road, Calcutta (a); AT/3520A, 8-12-58 (b). (A) Rubber tube (for) hukka, stainless steel utensils (d); 24-7-65 (e).

11. Messrs. Everest Cycles Ltd., 26/1 Armenian Street, Calcutta (a) AT 3058, 2-7-64 (b); (A) Raw materials (Component parts). Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods and named below : (d) Cycles (e); 26-7-65 (e)

12. (S) Messrs. Mohamed Haroon Adamjee, Mohamed Ariff Adamjee Jonab Mohamed Siddik and Jonat Mohamed Yunus carrying on business under the trade name Fairdel Traders (for) Messrs. Jonab Mohammed Siddik and Jonab Mohammed Yunus carrying on business under the trade name Fairdeal Traders, 71 Canning Street Calcutta (a); AT/3981A, 4-7-64 (b); 27-7-65 (e).

13. Messrs Comfort Mattress Manufacturing Co., 56 Shakespeare Sarani, Calcutta-17 (a); BH/3802A, 28-5-65 (b); Insert underlay spiral spring mattress after the words overlay mattress (e) (A) Hairlock mattress and coirlok mattress (d); 23-7-65 (e)

14. (S) Mr. T. R. Motwane, Mr. R. B. Motwane, Mr. K. R. Motwane, Mr. A. R. Motwane, carrying on business under the trade name Messrs. Eastern Electric & Trading Co. (for) Messrs. Eastern Electric & Trading Co., 31 Chowringhee Road, Calcutta (a); BH/268B, 3-10-53 (b); (A) L. P. G. cooking gas, gas stove, gas cylinder, and parts and accessories (d); 24-7-65 (e).

15. Messrs Vinar Ltd., 2A Threatre Road, Calcutta, 16 (a); BH/3394A, 6-1-56 (b); Insert readymade garments after the words filing system and parts (e); 27-7-65 (e)

16. Shri Hiron Kumar Bose, carrying on business under the trade name Messrs. Switch India Industries, 104 Christopher Road, Calcutta-46 (a); BH/3778A, 24-3-64 (b); (A) Tap off fuse (d); 27-7-65 (e).

17. Messrs. Raghu Nath Gupta, Shori Lall Kapoor and Ramesh Kapoor, carrying on business under the trade name G. K. Sports, (S) Chowringhee Road, Calcutta (for) 1 Kyd Street, Calcutta (a); BH/855A, 14-10-44 (b), 29-7-65 (e).

18. (S) Sarbasree Rameswarlal Agarwalla and Sibdutrai Agarwalla, partners, carrying on business under the trade name Messrs. Rameshwarlal Agarwalla and Sibdutrai Agarwalla (for) Messrs. Rameswarlal Agarwalla and Sibdutrai Agarwalla, Chawkbazar, Kalna, Burdwan (a). BN/457A, 5-8-46 (b); (A) Jeera, Chilly, Dhania, Turmeric, mouri cocoanut oil, groundnut oil, and castor oil (D) Spices, hardware and other general merchandise as and when required (d); 26-7-65 (e)

19. Messrs. Mulchand Gulgulia and Danmal Gulgulia, carrying on business under the trade name Amar Trading Company, Chaulpatty, Khagra, Mursidabad (a); BR/437A, 14-7-65 (b), (A) Linseed oil and chillies (d), 29-7-65 (e)

20. (S) Sm. Kusum Kumari Paul, Shri Chanchal Kumar Paul, Sm. Bela Paul, Sm. Rekha Paul and Sm. Reba Paul, partners, carrying on business under the trade name Messrs. S. N. Paul & Co., (for) Shri Surendra Nath Paul and Sm. Kusum Kumari Paul, carrying on business under the trade name Messrs. S. N. Paul & Co., Rangpur Road, Dinhata, Cooch Behar (a); CB/403A, 30-12-52 (b); 23-7-65 (e).

21. Shri Sewratan Jhawar, carrying on business under the trade name Shewratan Shankarlal, Alipurduar Civil Station, P.O. Alipurduar, District Jalpaiguri (a); CB/679A, 12-2-57 (b); (A) Linseed oil (d); 23-7-65 (e)

22. Messrs. Kashiram Rathi and Madanlal Rathi carrying on busmes under the trade name Kashiram Madanlal, Birpara, District Jalpaiguri (a); CB 706A, 21-9-59 (b); (A) Confectionery goods (d); 24-7-65 (e).

23. Shri Jethmal Lakhotia, carrying on business under the trade name Sushil Kumar Hari Prosad, P.O. Alipurduar, District Jalpaiguri (a); CB/669A, 27-8-56 (b); (A) Linseed oil (d); 24-7-65 (e).

24. Shri D. N. Shroff, Mr. Daddy, N. Shroff, Mrs. Freny F. Mehta, carrying on business under the trade name H. N. Cooper & Co., 14 Lower Chitpore Road, Calcutta (a); CL/246A, 29-9-41 (b); (A) (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) Fire works (c); 7-7-65 (e).

25. Messrs. Fida Ali Carrimjee, Kurban A. Carrimjee, carrying on business under the trade name Indian Trading Enterprises, 20 Zakaria Street, Calcutta (a); CL/3313A, 26-9-61 (b); (A) Abrasive (d); 17-7-65 (e).

26. (S) Shri Swaraj Singh, carrying on business under the trade name Messrs. Pradip Cable Co., (for) Messrs. Pradip Cable Co., 12B Lower Chitpur Road, Calcutta (a); CL/3031A, 7-2-59 (b); 20-7-65 (e)

27. (S) Messrs. Ram Labhaya Khanna and Somnath Khanna, carrying on business under the trade name Messrs. Shafi Brothers & Co., (for) Messrs. Mohammed Gulzar and Somnath Khanna, carrying on business under the trade name Messrs. Shafi Brothers & Co 5A Gopal Chandra Lane, Calcutta (a); CL/532A, 8-12-(b); 20-7-65 (e).

28. Sarbasri Durgadutt Agarwalla, Sriram Agarwall Gangadhar Agarwalla and Bhajanlal Agarwalla, carrying on business under the trade name Messrs. Durgadu Agarwalla & Brothers, 134/1 Mahatma Gandhi Ro Calcutta (a); CL/265B 17-2-65 (b); (A) Non-ferro metal (d); 20-7-65 (e).

29. Shri Subhag Chand A. Doohi, carrying on busine under the trade name B. D. Mukherjee & Co., 18 R woodmunt Street, Calcutta (a); CR/1848A, 23-6-(b); (A) Pumps, Pipe fittings, Ball bearing (D) Mach nery and machinery parts (d); 17-7-65 (e).

30. Messrs. Gunny Exporters Ltd., 10 Clive Ro Calcutta (a); (S) CR/1309A (for) CSIII/1309A (A) Galvanised iron pipes and tubes (d); 17-7-65 (e)

31. Shri Sitangshu Kumar Rakshit, Proprie carrying on business under the trade name Rakshit & C 77 Netaji Subhas Road, Calcutta (a); CR/33 25-7-63 (b); (A) Screw, gauge glass, drills, laps, chase reamer, bolts, nuts and washers (d); 17-7-65 (e)

32. Messrs. Satish Chandra Agarwala, Karta, e ing on business under the trade name Messrs. Agar Trading Co., 37 Strand Road, Calcutta-1 (a); CR/2548 14-10-55 (b); (A) Enamelled copper wire (d); 17-7 (e).

33. Messrs. Jogadish Prosad Gupta, Satish Chand Agarwal and Krishna Kumar Agarwal, carrying business under the trade name Messrs. Bengal Met & Mill Stores 40 Strand Road, Shop No. 16, Calcut (a); CR/3597A, 15-6-65 (b); (A) Cadenium and copp rod (d); 17-7-65 (e).

34. Messrs. Ram Kishan Bagri, Biswanath Sarm Chandra Kumar Kasua and Sm. Chand Devi Bag carrying on business under the trade name Messr Industrial Steels Corporation, 40 Strand Road, (Groun floor, Shop Nos. 15 & 31) Calcutta (a); CR/3565A, 24-65 (b); (A) Copper sheet and strip, brass sheet an strip (d); 17-7-65 (e).

35. (S) Sarbasree Gakuldas Thakersey, Purshotha Thakersey, Hurji Thakersey, Jairaj Kanji, Sm. Mang Bai and Panjivan Sunderdas (for) Messrs. Sunderd Thakersey K. Bros., partners, carrying on busme under the trade name Sunderdas Thakersey Bro 4 Lucas Lane, Calcutta (a); CR/650A, 29-9-61 (b); 19-65 (e).

36. Shri Indrajit Singh, Proprietor, carrying business under the trade name Phoenix Enterpris 135 Canning Street, Calcutta (a); CR/3045A, 15-9-(b); (A) Electrical equipments and erection materi (d); 20-7-65 (e).

37. Shri Moni Mohan Dutta and Shri Motilal Pa Partners, carrying on business under the trade nam Motilal Paul & Co., 113 Khangrapatty Street, Calcut (a); CR/306A, 25-9-41 (b); (D) Soteefood from Seri No. 3(i) (c); 20-7-65 (e).

38. Messrs. Ratilal Sakur Chand Shah and Hemend Ratilal Shah, carrying on business under the tra name Machine Craft Corporation, 138 Canning Stre

Calcutta (a); CR/2539A, 27-9-55 (b); (A) Against Sl. 1 after the ward Raw materials, Scrapiron, graphite-powder, soap stone, Fire bricks, pig iron, coal, iron etc. Sl. No. 3 after the word consumable stores, Paints, mobil oil, grease (c); 21-7-65 (e).

39. (S) Messrs. Mandlall Agarwalla, Banwarilal Agarwalla, Biswanath Agarwala, Ramnath Agarwala, Dungarmal Bugla and Purushottamlal Poddar, Partners, carrying on business under the trade name American Pipe Co. (for) Messrs. Balabux Agarwalla, Nandlall Agarwalla, Banwarilal Agarwalla, Biswanath Agarwalla, Ramnath Agarwalla, Dungarmal Bugla and Purushottamlal Poddar, Partners, carrying on business under the trade name American Pipe Co 135 Canning Street, Calcutta (a); CR-1975A, 19-7-50 (b); 22-7-65 (e).

40. (S) Messrs. Ganshyamdas Binani and Sm Padma Binani, partners, carrying on business under the trade name Mathuralal Govardhandas (for) Messrs. Ghanshyamdas Binani Govardhandas Binani and Sm. Padma Binani partners, carrying on business under the trade name Mathuradas Govardhandas 38 Strand Road, Calcutta (a); CR/941A, 17-4-44 (b); 22-7-65 (e).

41. Messrs Mohanlal Bhantia, Lalit Kumar Bhantia and Dilip Kumar Bhantia, partners, carrying on business under the trade name Messrs. Sohanlal Mohanlal, 5 Lucas Lane, Calcutta (a); CR/2601A 9-9-50 (b); (D) Hardware, (A) Pipe wrench, steel files, tap dies, drills, spanner, chain pully blocks, steel pipes, hand saw blades, metal cutting saws, pliers, screw drivers, spark plug testers, needles jacks, hammers, hinges, screws bolts, nuts, tool, bits, copper-stripes plates and rods quartz chips (d); 22-7-65 (e).

42. Messrs. Janakinath Sen, Paresh Nath Sen, Sanjar Nath Sen, Some Nath Sen and Swaroj Kumar Sen, carrying on business under the trade name Phani Bhusan Sen & Sons, 3 Mir Bahar Ghat Street, Calcutta (a); JK 2588A, 8-8-59 (b); (A) File tennon saw hand saw, wire nail, shovel and fibre sheet (d); 23-7-65 (e)

43. Messrs. Lath Brothers (P) Ltd., 19 Bysack Street, Calcutta-7 (a); JK/886A, 29-9-41 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) G. I pipes and black pipes for sale (c); 24-7-65 (e).

44. Shri Bankey Behari Lal Khandelwal, Proprietor, carrying on business under the trade name Messrs. Castle Corporation, 402 Upper Chitpur Road, Calcutta (a); JK/3266A, 31-7-63 (b); (A) Door fittings and valves (d); 24-7-65 (e).

45. Shri Madhav Prasad Jhunjhunwala, carrying on business under the trade name Messrs. Madhab and Company, (S) 143/1/1 Cotton Street, Calcutta (for) 1/2A Thakurdas Chakravarty Lane, Calcutta (a); (S) JK/3477A, (for) MK/3738A (b); 27-7-65 (e).

46. (S) Messrs. Babulal Ganeriwale, Bishwanath Ganeriwala, Kailash Prasad Ganeriwala, carrying on business under the trade name Kamla Store (for) Messrs. Chhajaram Ladia, Dhurmal Ladia, Kailash Prasad Ganeriwala, carrying on business under the trade name Kamla Store, 145 Cotton Street, Calcutta (a); JK/2717A, 18-4-56 (b); 27-7-65 (e).

47. (S) Messrs. Madhav Prosad Jhunjhunwala, Shyamabtar Jhunjhunwala, Debidutt Ketawat, Babulal Ketawat, carrying on business under the trade name Madhav & Company (for) Shri Madhab Prasad Jhunjhunwala, carrying on business under the trade name Messrs Madhab & Company, 143/1/1 Cotton Street, Calcutta (a); JK 3477A, 14-5-64 (b); (A) Aluminium ingot (c), 28-7-65 (e).

48. Messrs Brijmohan Laddha, Ratan Bagriaw Murlidhar Agarwala, carrying on business under the trade name Messrs. Maheswari Engineering Co., 22 Burtolla Street, Calcutta-7 (a); JK/3392A, 5-2-65 (b); (A) B. B. wire g. i. wire, h. t. wire and steel files (d); 29-7-65 (e).

49. Sarbasree Sohanlal Agarwalla, Shewduttrai Agarwalla, Hanuman Prosad Agarwalla, Kundanmal Agarwalla, Brahmadutt Agarwalla, partners, carrying on business under the trade name Messrs. Sohanlall Shewduttrai, Navabazar P. O. Siliguri, District Darjeeling (a); JP 165B, 5-5-65 (b); (A) Mustard seeds, flour, suji, groundnut (d); 17-7-65 (e).

50. Sarbasree Sher Singh Agarwalla, Amarchand Agarwalla, Jagadish Prasad Goel & Omprakash Agarwalla partners carrying on business under the trade name Messrs Amar Chand Agarwalla, Nayabazar, P. O. Siliguri District Darjeeling (a); JP/1962A, 1-3-60 (b); (A) Linseed oil (d), 21-7-65 (e).

51. Messrs Baleram Saha, Gopiballav Saha and Radhaballav Saha, partners, carrying on business under the trade name Messrs Balaram Saha, Krishnagar, Nutanbazar, Nadia (a); KR/1334A, 1-2-51 (b); (A) Lime (d), 19-7-65 (e)

52. Sarbasree Tarakeswar Saha and Brajo Gopal Saha, partners, carrying on business under the trade name Messrs. Tarakeswar Stores, Balurghat, West Dinajpur (a) ML 321A 14-10-49 (b); (D) Stationery goods, hardware (d); 26-7-65 (e).

53 Sarbasree Patit Bandhu Chakravorty and Biswesar Chakravorty, partners, carrying on business under the trade name Messrs. Ganesh Bhandar, Raiganj, Hatkhola, West Dinajpur (a); ML/440A, 23-6-56 (b); (A) Groundnut (d); 26-7-65 (e).

54. Messrs. Sambhu Nath Mukherjee, Jagannath Mukherjee and Ganesh Chandra Ghosal, carrying on business under the trade name Messrs. Hindusthan Hardware Manufacturing Co., 113 Netaji Subhas Road, Calcutta (a); MR/2657A, 13-7-62 (b); (A) Wire nettings, g.i. barbed wire (d); 24-7-65 (e).

55. Messrs. Shri Hira Chand Mehta, proprietor, carrying on business and under the trade name Messrs. Peeh Char, 109 Netaji Subhas Road, Calcutta (a); MR/2740A, 12-5-64 (b); (A) Wires (d); 26-7-65 (e).

56. Messrs. Pronab & Co. (P) Ltd., 113C Netaji Subhas Road, Calcutta (a); MR/1430A, 20-9-47 (b); (S) (1) Raw materials engineering, stores, chemicals, minerals, (2) Plant, machinery, spare parts and accessories, (3) Consumables stores, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) Railway

carriage and fittings. (II) Parmanent way materials signalling and (III) Interlockings fittings (for) Hardware and other metals, engineering stores, chemicals, minerals and (1) any other raw materials, (2) plant machinery, spare parts, accessories and consumable stores Certified by the purchasing dealer to be required for use in any process in the manufacture of Railway carriage and wagon fittings, permanent way materials signalling and interlocking fittings (c); 26-7-65 (e).

57. Shri Dhrubabroto Nandy, proprietor, carrying on business under the trade name D. S. Industries, 115 Netaji Subhas Road, Calcutta (a); MR/2743A, 6-6-64 (b); (A) Bronze wire, copper tape, steel sheet, iron and steel rod, nickel steel rod, brass rod, pipe and pipe fittings (d); 26-7-65 (e).

58. (S) Shri Manabendra Khan, self Sebait of Sree Annapurna Mata Thakurani and Shri Jitendra Nath Khan, carrying on business under the trade name Ramanath Manna (for) Shristhidhar Samanta, Satish Chandra Samanta, Manabendra Khan, Sebait Sree Annapurna Mata Thakurani, carrying on business under the trade name Ramanath Manna, 117 Netaji Subhas Road, Calcutta (a); MR/623A, 28-9-41 (b); 26-7-65 (e).

59. Messrs. Rohitlal Gupta, Shyamlal Gupta, Omprakash Gupta, Dharmendu Gupta, carrying on business under the trade name Messrs Rohitlal Gupta, 62/1A Netaji Subhas Road, Calcutta (a); MR/2331A, 27-3-56 (b); (D) (1) Raw materials, iron sheets, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Chovel (c); (D) Hardware, (A) Hammers, chesel, wire, wire nails hair brush, wire brush, coal loading, fork, digging fork, iron pan, coal cutting picks, wooden handles, khurpee deo, pruning knife, harsua, axes, kaste, nails, dhama tools, cane busket (d); 26-7-65 (e).

60. Messrs. Pashupati Nath Mullick and Bhupati Nath Mullick, carrying on business under the trade name Nanda Lall Mullick, 113 Monohardas Street, Calcutta (a); MR/685A, 22-9-41 (b); (A) Plastic fittings, locks, scissors, knife, razor, fitrail, roller plastering and brass building fittings (d); 23-7-65 (e).

61. Shri Durga Dutt Khemka, proprietor, carrying on business under the trade name Messrs Jagannath Durgadutt, 178 Harrison Road, Calcutta (a); MR/336A, 30-6-42 (b); (D) General merchandise as and when required and certified for resale (d); 28-7-65 (e).

62. Shrimati Parvati Khetry, proprietor, carrying on business under the trade name Messrs. Mahadeo Prasad Dayaram Khetry, 13 PageyapattyStreet, Calcutta (a); MR 25A, 8-6-42 (b); (A) Bodies (d); 28-7-65 (e).

63. (S) Shri Indu Bhusan Das carrying on business under the trade name Messrs. B. B. Das & Sons (for) Messrs. Indu Bhusan Das, Bijon Behari Das, Monimohan Das & Sailendra Nath Das, carrying on business under the trade name B. B. Das and Sons, 22 Sukeas Lane, Calcutta, Calcutta (a); RB/1036A, 20-6-59 (b); 3-7-65 (e).

64. Messrs. Industries Association (Wire Products) Pvt. Ltd., 33 Brabourne Road, Calcutta (a); RB/1497A, 30-9-64 (b); (A) after the words manufacture of the goods named below: Wires of all types (c); 23-7-65 (e).

65. Messrs. Ahmedali Jafferjee Gandhi & Husseinibhai Jafferjee Gandhi, carrying on business under the trade name Ahmedali Jafferjee Gandhi, 24 Pollock Street, Calcutta (a); RB/479A, 26-9-41 (b); (A) Ultramarine blue (d); 24-7-65 (e).

66. (S) Messrs. Arun Jhunjhunwala, Padmawati Devi Jhunjhunwala, carrying on business under the trade name India Tools Craft (for) Arun Jhunjhunwala, carrying on business under the trade name Messrs. India Tools Craft, 5 Mission Row, Calcutta-1 (a); RB/1465A, 26-3-63 (b); 26-7-65 (e).

67. Shri Baldev Raj Sachdev, Proprietor, carrying on business under the trade name Messrs. Printers Emporium, 14/2 Old China Bazar Street, Calcutta (a); RB/112A, 9-3-56 (b); (A) Binding machinery and binding materials (d); 26-7-65 (e).

68. (S) Messrs. J. T. Vora, Sm. K. B. Vora, K. T. Vora T. T. Vora, C. N. Vora, G. N. Vora, carrying on business under the trade name Balubhai & Brothers (for) Messrs. J. T. Vora, B. T. Vora, K. T. Vora, T. T. Vora, G. N. Vora, C. N. Vora carrying on business under the trade name Balubhai & Brothers, 50 Canning Street Calcutta (a); RB/25B, 12-1-54 (b); 26-7-65 (e)

69 Messrs. Asiatic Wires Ltd., P23/24 Radhabazar Street, Calcutta (a); RB/1555A, 11-6-65 (b); (A) Consumable stores- Furnace oil, lubricating oil, asbestos yarn, hydrochloric acid, glycerine, steel wool (c); 27-7-65 (e).

70. Shri Suresh Chandra Natholal Bhatt carrying on business under the trade name Messrs. Suresh Kumar & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/1017A, 12-5-59 (b); (A) Motor parts (d); 28-7-65 (e).

71. Sarbasree Mahindar Nath Dhawan, Ramsahai Mal Dhawan, Suresh Kumar Dhawan, Mahesh Kumar Dhawan & Surendra Kumar Dhawan, carrying on business under the trade name Kaka Brothers (for) Messrs C. D. Dhawan, R. K. Dhawan, K. N. Dhawan and M. N Dhawan, carrying on business under the trade name Kaka Brothers, 14/2 Old Chinabazar Street, Calcutta (a); RB/823A, 25-1-57 (b); 28-7-65 (e)

72. Himani Private Ltd., 3 Khelat Babu Lane, Calcutta (a); SH/2311A, 6-4-50 (b); (D) Chemicals, vegetable oils, essential oils, metal containers, cardboard boxes (d); 23-7-65 (e).

73. (S) Shri Bhairab Ch. Roy, carrying on business under the trade name Mata Subashini Deby Hosiery, (for) Messrs. Subashini Deby Hosiery, 4B Nayan Sur Lane, Calcutta 5 (a); SH/2525A, 25-2-57 (b); 23-7-65 (e).

74. (S) Messrs. Sudhangsu Kumar Seal, Sitangsu Kumar Seal, carrying on business under the trade name Panchugopal Seal & Sons (for) Nirmal Kumar Seal, Sudhangshu Kumar Seal, Sitangsu Kr. Seal carrying on business under the trade name Panchugopal Seal

Sons, 19/2A Kashi Dutta Street, Calcutta-6 (a); H/1865A, 12-4-51 (b); 23-7-65 (e).

75. (S) Shri Romendra Lal Chowdhury, Shri Anil rishna Chowdhury, Shri Manindra Mohan Dey & hri Basudeb Chowdhury, carrying on business under ie trade name Messrs. Shree Ramkrishna Textiles or) Messrs. Sree Ram Krishna Textiles, 11 Gossain ane, Calcutta-3 (a); SH/1673A, 23-3-50 (b); 24-7-65).

76. Shri Ghanshyamlal Agarwala & Harishankar garwala, carrying on business under the trade name essrs. Textile Mill Stores Syndicate, 13 Halwasiya oad, Calcutta-7 (a); SH/3610A, 24-3-65 (b); (A) otton healds, picking sticks, zinck chloride, steel rod l); 24-7-65 (e).

77. (S) Messrs. Tilok Ch. Das, Dulal Ch. Das, Sarat iandra Cas, Bijoy Kr. Das, Basanta Kr. Das, Hemanta r. Das, carrying on business under the trade name remier Mica Mining & Manufacturing Co. (for) Messrs. remier Mica Mining & Manufacturing Co., 32 Gopi risto Pal Lane, Calcutta-6 (a); SH/3577A, 6-7-65 (b); 7-65 (e).

78. Shri Krishna Prasad Jaiswal and Rajbanshi rosad Jaiswal, carrying on business under the trade ame Messrs. Shri Krishna Prasad Rajbanshi Prasad 2 Refugee Lane, Calcutta (for) 128 1/1 Bepin Behari anguly Street, Calcutta (a); SL/2530A 5-2-53 (b); 7-65 (e).

79. Messrs. Narendra Chhotalal Ajmera, Amritlal hhubhai Patel, Mansukhlal Prabhulal Gandhi, Kishore handra Prabhulal Gandhi, carrying on business under ie trade name Messrs. Ajanta Motors (S) 10 Princep treet, Calcutta (for) 15 Bow Street, Calcutta (a); L/4180A, 20-6-64 (b); 21-7-65 (e).

80. Messrs. Ram Chandra Dwari, Lakshman handra Dwari, Bharat Chandra Dwari, Gopal Chandra wari and Nepal Chandra Dwari, partners, carrying n business under the trade name Gopal Chandra wari & Brothers, Jagatpur P. S. Khanakul, Hooghly); SP/942A, 3-11-54 (b); (D) Sugar, paper (A) Groundut oil, coaltar, soda and tea (d); 17-7-65 (e)

81. (S) Messrs. Arun Kumar Neogie, Tarun Kumar eogie, Probhat Kumar Neogie and Pradip Kumar eogie, partners, carrying on business under the trade ame Desh Bandhu Bastralaya (for) Sree Rajendra ath Neogie, proprietor, carrying on business under the ade name Desh Bandhu Bastralaya, G. T. Road, hadreswar Bazar, Hooghly (a); SP/475A, 24-9-47 (b); 7-65 (e).

82. Messrs. Nirmal Bala Guin, Surjana ayan Guin d Debnarayan Guin, partners, carrying on business nder the trade name Dinabandhu Guin & Sons, Mogramj, Mogra, Hooghly (a); SP/114B, 17-5-63 (b); (A) hee, groundnut oil and spices (d); 27-7-65 (e).

83. (S) Mr. Francisco Rodrigues, Proprietor carrying on business under the trade name Messrs. American ir Conditioning Equipment Co. (for) Mr. Alec Joseph odrick and Mr. Francisco Rodrigues, Partners carrying n business under the trade name Messrs. American ir Conditioning Equipment Co., 40A Free School treet, Calcutta (a); TL/2029A, 13-9-50 (b); 27-7-65 (e).

84. Shri Dhirendra Chandra Bhowmick, carrying on business under the trade name Messrs. Dihrendra Chandra Bhowmick, (s) 23/37 Gariahat Road, Calcutta 19 (for) 42/3 Gariahata Road, Calcutta (a); BH/328B, 29-9-62 (b); 24-7-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) Means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 248C.T.—5th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messres Lalji Harji Patel, Walji Dana Patel, Dhanji Senji Patel, Dhaju Bhaju Patel, Sewji Shamji Patel, carrying on business under the trade name of Kalika Saw Mill, Kalitola, Jamuriabazar, P. O. Jamuriahat, District Burdwan (a); AS-2203A, 2-5-61 (b); Raw materials, plant, machinery, spare sparts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Doors, windows, chair, table, table, other furniture and sized timber (c); salrolla and logs (d); 20-7-65 (e).

2. Messrs. Juderjit Jalota, P. O. Shilanpur, P. S. Kauksa, Burdwan (a); AS-1672A, 21-1-55 (b); Raw materials, plant, machinery, spare parts and accessories. Consumable stores, viz., coal and wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c); 20-7-65 (e).

3. Messrs. Choittram Namomal, Panjeemal Namomal and Nand Kishore Namomal, carrying on business under the trade name Choittram Panjumal, 3 Portuguese Church Street, Calcutta (a); AT-3453A, 3-12-57 (b); Toilet goods and button of every type (d); 24-7-65 (e).

4. Sarbasree Mohanlal Thakarshi Patel, Gordhandas Gokalbhai Patel, Manilal Dharamshi Patel, Mohanlal Govindji Patel, Gopaldas Dharamshi Patel and Gokaldas Vaghjibhai Patel, partners, carrying on business under the trade name Mohanlal Gordhanbhai, 26 Armenian Street, Calcutta (a); AT-3924A, 23-8-63 (b) Biri leaves (d); 26-7-65 (e).

5. Sarbasree Trambaklal P. Vakharia and Narendra Kumar Desai, carrying on business under the trade name Bharat Traders, 71 Canning Street, (A-12,) Calcutta (a); AT-3994A, 28-9-64 (b); Plastic goods and toys (d); 27-7-65 (e).

6. Mrs. Pushpa Khurana, carrying on business under the trade name Messrs. Polytechnic Industries, 1 Shamsul Huda Road, Calcutta (a); BH-2956A, 3-4-58 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., Hardware, steel castings, ferrous and non-ferrous, timber, coal, lubricants, chemicals, steel w. iron flats, steel tube, plywood and teck wood and cane, plate glass, trolly castors, rubber pads, screws, nuts and bolts, paints and varnishes, aluminium and plastic materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (1) Textile machinery spare parts, (2) Features for modernization of textile machinery, (3) Small machineries for textile and engineering industries, steel furniture, flower stand (c); Hardware, machinery parts, mill stores (d); 26-7-65 (e).

7. Messrs. Sachchidananda Ghosh and Fakir Chandra Ghose carrying on buiness under the trade name Surendra Nath Ghose and Co., D-12 Jaggernath Ghat, Lohapatty, Calcutta-7 (a); JK-333A, 27-9-41 (b); Iron and steel (d); 26-7-65 (e).

8. Shri Brijeswar Prasad Singh carrying on business under the trade name Messrs. Badrinarayan Bilaytiprosad, 12-1-A Ganguly Lane, Calcutta-7 (a); (3332A) JK-3332A, 30-4-64 (b); 28-7-65 (e).

9. Sarbashree Balaram Saha and Krishna Chandra Saha, partners, carrying on business under the trade name Messrs. Dinabandhu Krishna Chandra Saha, 50-3 Gouri Bari Lane, Calcutta (a); MK-1610A, 1-4-49 (b); Mustard oil, pulses, groundnut oil, cocoanut oil, spices, heavy chemicals, coaltar, gunny bags, tin container, butter and milk products, flour, cycle, cycle parts, thermometer and betelnuts (d); 20-7-65 (e).

10. Partners Shri Ganesh Chandra Dutta and Shri Madan Mohan Dutta, carrying on business under the trade name Messrs. Panchanan Dutta and Sons, 123-1 Acherjee Profulla Chandra Road, Calcutta (a); MK-2742A, 7-2-57 (b); (1) Raw materials, (2) Plant, machinery, spareparts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold ornament, (ii) silver ornament for sale (c); 20-7-65 (e).

11. Shri Ganesh Chandra Das, carrying on business under the trade name Ganesh Chandra Das, Barabazar, P. O. and District Midnapore (a); MN-844A, 13-7 (b); Nil (c); Mill made and handloom cloth (d); 20-7 (e).

12. Shri Hrishikesh Dutta, Annanda [illegible]ndra Du carrying on business under the trade name Du Brothers, Fatesinghpur, P. O. Amlagora, Midnap (a); MN-1471A, 27-1-60 (b); Nil (c); Readymade ments, hosiery goods and umbrellas (d); 20-7-65

13. Shri Ratilal Thacker, carrying on business un the trade name Ratilal Thacker, Garbetta Station, I Amlagora, Midnapore (a); MN-1477A, 10-2-60 Nil (c); Coal (d); 21-7-65 (e).

14. Messrs. Trailakyanath Chakraborti, Gc Chakraborti, carrying on business under the tr name Messrs. Jogomaya Radio Clinic, 1-1 Du Charan Mukherjee Street, Calcutta-3 (a); SH-338 2-8-63 (b); (1) Raw materials. Provided that all go for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below: Transi radios (c); 23-7-65 (e).

15. Messrs. Nemai Mistanna Bhander, 7 Rag bazar Street, Calcutta (a); SH-2463A, 21-8-65 (1) Raw materials, (3) Consumable stores, viz., Su milk chhana, beshom, sabeda, ghee, floor, vegeta and spices. Provided that all goods for which exe tion from payment of sales tax is claimed are inten for use in the actual process of manufacture of the g named below: Rosogolla, sandesh, nimki, curds, sing luchi and kachuri (c); 24-7-65 (e).

16. Shri Giridhari Lal Mundra, carrying on busi under the trade name Indira Plastic, 28/2 Tagore Ca Street, Calcutta (a); SH/3073A, 28-4-61 (b); (1) I materials, (2) Plant, machinery, spare parts and a ssories. Provided that all goods for which exemp from payment of sales tax is claimed are intended use in the actual process of manufacture of the g named below: Plastic goods for sale (c); 26-7-65

17. Shri Amarjit Singh Sawhney and Sm. Mohin Kour Kohli, carrying on business under the trade n Messrs. Everest Auto Stores, 10 Princep Street, Calc (a); SL/3864A, 22-12-61 (b); Spare parts and accesso of minor vehicles, electrical wires, lamps and batte for use in motor vehicles, lubricating oils and gears use in motor vehicles (d); 17-7-65 (e).

18. Shri Haji Noor Mohammed, Proprietor, carry on business under the trade name Silk Stores, Grant Street, Calcutta (a); TL/1592A, 14-8-57 Hand loom, power loom, mill made art silk and and silk woollen (d); 24-7-65 (e).

19. Shri Sudhangsu Kumar Shaw, carrying business under the trade name Messrs. Kensing Stores, 10 Lindsay Street, Calcutta-16 (a); TL/81 19-12-1944 (b); Wine (d); 28-7-65 (e).

20. Shri Ajit Kumar Sarkar, proprietor, carry on business under the trade name Messrs. A. K. Sarl 107 Jessore Road, Calcutta (a); PG/2204A, 1-12-55

Scrap machineries and scrap boilers, scrap steel, scrap iron old gunny bags, empty drums, old copper wire, old brass sheet, brass scraps, and cotton hilds (d); 28-7-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 251 C. T.—5th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Shamshar Singh, carrying on business under the trade name Messrs Dusmes Fuel Injection of Punjabi More, P. O. Raniganj, Burdwan (a); 826A (AS) Central, 10-7-65 (b); Fuel injection parts of trucks and cars, parts of crane, air compressor, mobil, grease, parts of tractors and diesel engines (c).

2. Shri Bhagwati Prasad Kajaria, carrying on business under the trade name Surajmull Shiwbhagwan, 28 Amratala Street, Calcutta (a); 1470A (AT) Central, 26-7-65 (b); Tapioca starch and tapioca globules, linseed, turmeric (c).

3. Shri M. T. Johnny, Shri M. J. Varied, carrying on business under the trade name Mookken Brothers, 15/2 Armenian Street, Calcutta (a); 1471A (AT) Central, 28-7-65 (b).

4. Messrs Kailash Chand Agarwalla and Ram Chand Ahuja, carrying on business under the trade; name Ruby Biscuit Mfg. Co., 3/c Shamsul Huda Road, Calcutta (a); 968A (BH) Central, 23-7-65 (b); Chemical for use in manufacture of bread and biscuit (d).

5. Shri Kartick Chandra Patra, carrying on business under the trade name Messrs Mutual Spring Steel Mfg. Co., 30/1 Christopher Road, Calcutta (a); 969A (BH) Central, 24-7-65 (b).

6. Shri Nimai Chand Sil, carrying on business under the trade name Messrs International Trading Co., 42A Mahanirban Road, Calcutta (a); 970A (BH) Central, 27-7-65 (b).

7. Shri Labh Chand Bhutoria, Proprietor, carrying on business under the trade name Messrs Joysree Distributors, 11 Mithapukur Road Burdwan (a); 233A (BN) C, 23-7-65 (b), Radio (c).

8. Sarbasree Dilip Kumar Kundu, Saileswar Kundu Bholanath Paul, partners, carrying on business under the trade name Messrs P. K. Spring and Steel Co., P. O. Baidyapur, Burdwan (a); 234A (BN) C, 29-7-65 (b); Spring (c)

9. Jadavji V. Mehta, Prop, carrying business under the trade name M. J. Mehta & Co., 5/1 Lucas Lane (1st floor), Calcutta (a); 1881 A (CR) C, 16-7-65 (b); (1) Raw materials Incandescent lamp parts, (2) Plant machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Incandescent lamp. (d)

10. Messrs Saleh Bharmal and Gulam Abbas Bharmal, carrying on business under the trade name Crescent Trading Company, 40 Strand Road (Shop No. 70) Calcutta (a); 1882A (CR) C 17 7-65 (b); Pipe fittings (c).

11. Shri Sharad Chandra Bansal, Sm. Indu Debi Choudhury, Sm. Vidya Debi Choudhury, Sm. Ratani Devi Choudhury, carrying on business under the trade name Indian Agency House, 40 Strand Road, Room No. 68-69, Calcutta (a); 1883A (CR)C 19 7-65 (b); Copper tubes and brass rods (c)

12 Shri Bhagwati Prasad Agarwalla, carrying on business under the trade name Pushpa Traders, 74, Butrolla Street, 2nd floor, Calcutta-7 (a), 1214A (JK) Central, 24-7-65 (b).

13 Messrs Bhuramall Agarwalla Rambhagat Agarwala, carrying on business under the trade name Bengal Stores, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); 609 A (JP) Central, 20-7-65 (b); Suit case and knitting wool (c).

14. Shri Dwarka Prasad Agarwala, carrying on business under the trade name Lakshmichand Dwarka Prasad, Narayani Building, Station Feeder Road, Siliguri, District Darjeeling (a), 610A (JP) Central 20-7-65 (b); Hosiery goods, millmade and handloom cloth woollen garments (c).

15. Shri Rameswardass Dahnia, carrying on business under the trade name Paluram Rameswardass, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); 611A (JP) Central, 20-7-65 (b); Handloom and mill-made cloth, woollen goods, hosiery goods (c).

16. Shri Radheshyam, Proprietor, carrying on business under the trade name Messrs Paradise, P. O. Malda, District Malda (a); 285A (ML) Central, 29-7-65 (b); Readymade garments (c).

17. Sarbasree Satyanarayan Kedia and Hanumanprosad Kadia, carrying on business under the trade name Messrs Rajhans Industries, 224 Mahatma Gandhi Road, Calcutta (a); 1068A (MR) Central, 24-7-65 (b).

18. Shri Prahlad Chandra Dey, Proprietor, carrying on business under the trade name Messrs A. K. Dey, and Bros. 62/1A Netaji Subhas Road, Calcutta (a); 1069 A (MR) Central, 27-7-65 (b).

19. Sarbasree Shyamlal Daga, Bhanwarlal Daga and Shrimati Gomati Debi Daga, partners, carrying on business under the trade name Messrs Kissenlal Daga 35 Jamunalal Bazaz Street, Calcutta (a); 1070A (MR) Central, 29-7-65 (b); Lamp holder, switches, sockets, ceiling rose and plugs (c).

20. Messrs Ganeshlal Poddar, Shrimati Mohini Devi Poddar, Shrimati Gayatri Devi Poddar and Shri Prem Kumar Poddar, minor and Shri Nand Kishore Poddar, minor (both the minors are represented by their natural guardian father Shri Ramanand Poddar) carrying on business under the trade name Shree Hind Trading Corporation, P-36 India Exchange Place, (4th floor), Calcutta (a); 1232A (RB) (Central), 23-7-65 (b); G. I pipe and fittings (c); Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : Polythelene sheets and films (d).

21. Shri Ramdas Banerjee, carrying on business under the trade name Messrs Impex Corporation, 14/2 Old Chinabazar Street, (Room No. 142), Calcutta (a); 1233A (RB) (Central), 24-7-65 (b).

22. Messrs. Asiatic Wires Ltd., 23/24 Radhabazar Street, Calcutta (a); 1234A (RB) (Central) 27-7-65 (b); Raw materials, plant, machineries and consumable stores, e. g., Furnace oil, lubricating oil, asbestos yarn, hydrolic acid, glycerine and steel-wool. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : G. Wires (d).

23. Messrs Satish Kumar Modi, Sohan Lall Rajgarhia Shrimati Ganga Devi and Srimati Vimla Modi carrying on business under the trade name Steel Trading Corporation, P-22, Swallow Lane, Calcutta-1 (a); 1235A (RB) (Central), 28-7-65 (b);

24. Messrs Ganpatroy Mundra, Jagdish Prosad Paloria and Manickchand Chhajer carrying on business under the trade name S. K. R. Rubber and Allied Agency, 19 R. N. Mukherjee Road, Calcutta (a); 1236A (RB) (Central), 29-7-65 (b).

25. Messrs Niranjan C. Desai, Ila Chakraborty and K. Ramamurthy carrying on business under the trade name Accurate Power Industries, 9 Madhusudan Chatterjee Lane, Calcutta-2 (a); 1266A (SH) (Central), 23-7-65 (b); Storage battery, battery components (c); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of storage battery and battery components (d).

26. Messrs. Durga Charan Dutta and Baidyanath Dutta, carrying on business under the trade name Modern Stationery Co., 142 Nimu Goswami Lane, Calcutta-5 (a); 1267A (SH) Central, 24-7-65 (b); Raw materials and machinery for use in the manufacture of wedding cards (d).

27. Messrs Anakem Laboratories Private Ltd., (68/2) Sikdarbagan Street, Calcutta-4 (a); 1268A (SH) (Central), 24-7-65 (b); Raw materials for use in the manufacture of Patient medicines (d).

28. Messrs Fani Bhusan Dutta, Moni Bhusan Dutta, Brojendra Bhusan, Dwijendra Bhusan Dutta and Dwipendra Bhusan Dutta, carrying on business under the trade name Decal Cograph Co., 12 Shyama Charan Maitra Lane, Calcutta-36 (a); 1269A (SH) (Central) 27-7-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Transfer labels (d).

29. Shri Indra Sharma carrying on business under the trade name Sharma Timber and Electric Works, 5 Baisnab Sett 1st Lane, Calcutta-6 (a); 1270A (SH) Central, 28-7-65 (b); Electric wires, fans, switches, holders distribution board (c), Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of electrical wooden goods (d).

30. Shri Bharat Bhusan Mongla, carrying on business under the trade name Ashoke Manufacturing Co., 7 Biswambar Mullick Lane, Calcutta-5 (a); 1271A (SH) (Central), 28-7-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Plastic bakelite: alkathene products (d).

31. Shri Dhanbir Singh carrying on business under the trade name Messrs. All India Share supply Tea Co., 52/7 Bowbazar St., Calcutta (a); 1791A (SL) Central, 16-7-65 (b).

32. Sarbasree Prem Bheeshan Sehgal, Anand Bheeshan Sehgal carrying on business under the trade name of M/s. Auto & Tracter Parts Agency, P-27 Princep St., Calcutta (a); 1792A (SL) Central, 17-7-65 (a); Ball bearing, meter parts and accessories, tracter parts and accessories (c).

33. Sarbasree Pramod Kumar Agarwal, Shankarlal Jiwrajka, S/m Sarada Devi Salarpuria, Shri Satyabhama Salarpuria, carrying on business under the trade name M/S Inter Continental Corporation, 7 Chittaranjan Avenue, Calcutta-13 (a); 1793A (SL) Central, 17-7-65 (b).

34. Shri Benu Majumdar carrying on business under the trade name Messrs Eagle Engineering Co., 10 Dr. Kartick Bose Street, Calcutta-35, Chittaranjan Avenue, Calcutta (a); 159B (SL) Central, 19-7-65 (b); Tractor spare parts (c).

35. Sree Satyanarain Chakraborty, Proprietor, carrying on business under the trade name Sreegura Soorkey Mill, Baidyabati, Hooghly (a); 323A (SP) (Central), 16-7-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below ; (i) Soorkey, (ii) crushed cinder (d); Lime (c).

36. Shri Protap Chand Bachhawat, Proprietor, carrying on business under the trade name Asoke Trading Co., 2 Chowringhee Road, Calcutta (a); 1004A (TL) Central, 26-7-65 (b); Slate and slate pencil (c).

37. Sarbasri Sarder Sahib Singh, S. Rajinder Singh, Birinder Singh Rana, S. Gursharan Singh Rana, Partners carrying on business under the trade name Rangar Sons Music Depot, 45 Free School Street, Calcutta (a); 1005 A (TL) Central, 26-7-65 (b); Musical instrument, quarter guard gong, tripod stand, key bones, flags, banners and cords, quarter guard belts (c).

S. K. BOSE, Commissioner.

No. 252 C.T.—5th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Narayandas Todani, Nandalal Todani and Dwarka Prosad Agarwalla, carrying on business under the trade name Nandalal Dwarka Prosad, J. L. Nehru Road, P.O. Ranigunj, Burdwan (a); 1004A(AS) Central, 8-3-65 (b); (A) Gram and gram churi (e); 17-7-65 (h).

2. Messrs. Nathuram Sakseria, Salagram Sakseria, Banzrashi Prasad Saksheria, Sitaram Saksheria, Basudeb Saksheria, Nishanlal Sakseria, Bakhabala Marwari, Bhagabati Debi, partners, carrying on business under the trade name, Nathuram Sekhseria & Bros., P.O. Suri, district Birbhum (a); 866A (AS) Central, 26-8-57 (b); (A) Agarbatty, jeera (c); (D) Spices (e); 17-7-65 (h).

3. (S) Messrs. Ajit Kumar Upadhyaya, Amal Kumar Upadhyaya, Annapurna Debi (Upadhyaya), partners, carrying on business under the trade name Ajit Textiles (for) Ajit Textiles, School Bagan, P.O. Belur, district Birbhum (a); 24B (AS) Central, 6-9-57 (b); 19-7-65 (h).

4. Messrs. Heralal Lohia, Chiranjilal Lohia and Biswanath Lohia, carrying on business under the trade name, Chiranjilal Biswanath, Ranigaunj, Burdwan (a); 410A(AS) Central, 10-12-58 (b); (A) Pulse (e); 20-7-65 (h).

5. Shri Brijlal Dosalka, proprietor, carrying on business under the trade name, Messrs. Brijlal Dosalka, Kharsidalibazar, P.O. Ranigaunj, district Burdwan (a); 163A (AS) Central, 26-7-57 (b); (A) Pulses (e); 22-7-65 (h).

6. Shri Dosraj Talwar, proprietor, carrying on business under the trade name, Desraj Tilakraj, 17 Armenian Street, Calcutta (a); 1430A (AT) Central 24-2-65 (b); () Knitting wool, wool yarn (e); 23-7-65 (h).

7. (S) Shri Kantilal Tribhovandas Rachh, proprietor, carrying on business underthe trade name, Messrs. Janata Watch Company (for) Shri Kantilal Tribhovandas Rachh, proprietor, carrying on business under the trade name, Messrs. Vasant Motor Accessories, (S) 71 Canning Street, Calcutta (for) 6 Ramprosad Saha Lane, Calcutta (a); 1469A(AT) Central (for) 1370A (AT) Central, (b); (D) Motor accessories, rubber mettings, leather cloth, rexine, canvas, hessian, plastic sheets, (A) Clocks, time pieces and parts thereof and straps (c); 23-7-65 (h).

8. Shri Sudhir Kumar Saha, Shri Ranjit Kumar Saha, Shri Prolhadchandra Mukherjee, partners, carrying on business under the trade name, Gour Gobinda Stores, 11 Amratala Street, Calcutta (a); 319A(AT) Central, 28-6-57 (b); (A) Tamarind seed powder, starch (c); 24-7-65 (h).

9. Messrs. Katnawala Trading Co. (P) Ltd., 12 Rupchand Roy Street, Calcutta (a); 304A (AT) Central, 27-6-57 (b); (A) Rampatri, nut mags, ginger (c); 24-7-65 (h).

10. Shri Atul Chandra Goswamy, proprietor, carrying on business under the trade name, India Textile Stores, P-4 New Howrah Bridge Approach Road, Calcutta (a); 1426A (AT) Central, 16-2-65 (b); (D) Cotton healds, steel reeds and shuttles. (A) hand loom accessories (c); 24-7-65 (h).

11. Messrs. H. A. Rahamanbhai and Fazlur Rahman, carrying on business under the trade name Moradabad Ware House, 98 Lower Chitpur Road, Calcutta (a); 946A (AT) Central, 2-1-59 (b); (A) Laundry press, fruit juice machine and domestic grinders (c); 24-7-65 (h).

12. Messrs. Nand Kishore Kedia, Nawal Kishore Kedia, Vinod Kumar Kedia, Shiva Kumar Kedia, carrying on business under the trade name, Benarasi lal Kedia & Sons, 71 Canning Street, (C-114) Ca-

(a); 975A(AT) Central, 24-12-57 (b); (A) Paper pins and clips (c); 24-7-65 (h).

13. (S) Messrs. Mohamed Haroon, Adamjee, Mohamed Ariff Adamjee, Jonab Mohamed Siddik and Jonab Mohamed Yunus, carrying on business under the trade name, Fair Deal Traders, (for) Messrs. Jonab Mohammed Siddik and Janab Mohamed Yunus, carrying on business under the trade name, Fair Deal Traders, 71 Canning Street, (C-38) Calcutta (a); 1385A (AT) Central, 4-7-64 (b); 27-7-65 (h).

14. Shri Nardwarimal Madhogaria, Shri Ramprotap Madhogaria, Shri Nagarmal Madhogaria and Shri Kanhaiyalal Madhogaria, carrying on business under the trade name, Messrs. Nagarmal Kanaiyalall, 25 Amratola Street, Calcutta (a); 712A (AT) Central, 14-8-57 (b); (A) Cardamon (c); 29-7-65 (h).

15. The Asok Biopharma Ltd. (S) 46 Bniapukur Lane, Calcutta-14, (for) 10/1P Swinhoe Street, Caleatt (a); 263A (BH) Central, 28-8-57 (b); 24-7-65 (h).

16. Vinar Ltd., 2A Theatre Road, Calcutta-16 (a); 638A (BH) Central, 8-6-57 (b); Insert- Ready-made garments, after the words filing system and parts (d); 27-7-65 (h).

17. Shri Gurmukh Naraindas Advani, carrying on business under the trade name, Messrs. Hindusthan Precision Tools, 6 Russel Street, Calcutta-16 (a); 901A (BH) Central, 2-2-65 (b); Insert Plant, machinery, spare parts and accessories after the words non-ferrous materials (d); 27-7-65 (h).

18. (S) Sm. Kusum Kumari Paul, Shri Chanchal Kumar Paul, Sm. Bela Paul, Sm. Rekha Paul, and Sm. Reba Paul, carrying on business under the trade name, Messrs. S. N. Paul & Co. (for) Surendra Nath Paul Shri Chanchal Kumar Paul and Sm. Kusum Kumari Paul, carrying on business under the trade name, Messrs. S. N. Paul & Co., Rangpur Road, Dinhata, Cooch Behar (a); 33A (CB) Central, 18-7-57 (b); 23-7-65 (h).

19. Shri D. N. Shroff, Mr. Daddy N. Shroff, Mrs. Freny F. Mehta, carrying on business under the trade name, H. N. Cooper & Co., 14 Lower Chitpur Rd, Calcutta (a); 852A(CL) Central, (b); 17-1-59 (Add) Berium nitrate, strotinum nitrate (c); 17-7-65 (h).

20. (S) Shri Swaraj Singh, carrying on business under the trade name, Messrs. Pradip Cable Co. (for) Messrs. Pradip Cable Co., 12B Lower Chitpur Rd. Calcutta (a); 853A (CL) Central, 12-12-58 (b); 20-7-65 (h).

21. (S) Messrs. Ram Labhaya Khanna and Somnath Khanna, carrying on business under the trade name, Messrs. Shafi Brothers & Co., 5A Gopal Chandra Lane, Calcutta (a); 534A (CL) Central. 6-8-57 (b); 20-7-65 (h).

22. Sarbashri Durgadutt Agarwalla, Sriram Agarwalla, Gangadhar Agarwalla and Bhajanlal Agarwalla, carrying on business under the trade name, Messrs. Durgadutt Agarwalla & Bros., 134/1 Mahatma Gandhi Road, Calcutta (a); 111B (CL) Central, 17-2-65 b); (Add) non-ferrous metal (c); 20-7-65 (h).

23. Messrs. Jagadish Prasad Gupta, Satish Chandra Agarwal and Krishna Kumar Agarwal, carrying on business under the trade name, Bengal Metal and Mill Stores of West Bengal, 40 Strand Road, Calcutta (Shop No. 16) (a); 1869A (CR) Central, 15-6-65 (b); (A) Brass wire (c); 17-7-65 (h).

24. Messrs. Ram Krishna Bagri, Biswanath Sarma, Chandra Kumar Kasna, and Sm. Chanda Devi Daga, carrying on business under the trade uame, Messrs. Industrial Steels Corporation of West Bengsl, 40 Strand Road, Calcutta (Ground floor, Shop No. 15 & 31) (a); 1838A (CR) Central, 24-4-65 (b); (A) Copper wire, gun metal ingots and weldings rods (c); 17-7-65 (h).

25. (S) Surbasree Gakuldas Thakersey, Purshottam Thakersey, Hirji Thakersey, Jairaj Kanji, Sm. Manghi Bai and Panjivan Sunderdas (for) Messrs. Sunderda Thakersey & Bros., 4 Lucas Lane, Calcutta (a); 763A (CR)C, 24-7-57 (b); 19-7-65 (h).

26. (S) Messrs. Nandalal Agarwalla, Banwarilal Agarwalla, Biswanath Agarwalla, Ramnath Agarwalla, Dungarmal Bugla and Purushottamlal Podder, partners carrying on business under the trade name, American Pipe Co. (for) Messrs. Balabux Agarwalla, Nandlal Agarwalla, Banwarilal Agarwalla, Biswanth Agarwalla, Ramnath Agarwalla, Dungarmal Agarwalla and Purushottamlal Podder, partners, carrying on business under the trade name, American Pipe Co., 135 Canning Pipe Co., 135 Canning Street, Calcutta (a); 739A(CR) C, 27-7-57 (b); 22-7-65 (h).

27. (S) Messrs. Ghanshyamdas Binani and Sm. Padma Binani, partners, carrying on business under the trade name, Mathuradas Govardhandas (for) Messrs. Ghanshyamdas Binani, Govardhandas Binani and Padma Binani, partners, carrying on business under the trade name, Mathuradas Govardhandas, 38 Strand Road, Cal. (a); 1292A (CR) C, 9-3-60 (b); 22-7-65 (h).

28. (S) Messrs. Khusiram Agarwalla, Tuliram Agarwalla, Ramrichpal Agarwalla, carrying on business under the trade name, Ramrich & Co. (for) Messrs. Ramrich Pal & Co., 132 Cotton Street, Calcutta (a); 93A (JK) Central, 24-6-57 (b); 24-7-65 (h).

29. Shri Madhab Prasad Jhunjhunwala, carrying on business under the trade name, Messrs. Madhab & Company, (S) 143/1/1 Cotton Street, Calcutta-6 (for) 1/2A Thakurdas Chakrabarty Lane, Calcutta (a). (S) 1215A (JK) Central, (for) Central 1181 (MK) Central, (b); 27-7-65 (h).

30. (S) Messrs. Babulal Ganeriwala, Biswanath Ganeriwala, Kailash Prasad Ganeriwala, partners, carrying on business under the trade name, Kanala Stores, (for) Messrs. Chhajuram Ladia, Dhumal Ladia carrying on business under the trade name, Kamala Stores, 145 Cotton Street, Calcutta (a); (S) 587A (JK) Central, (for) 587A (BDII)Central, (b); (A) Electrical goods (c); 27-7-65 (h).

31. (S) Messrs. Madhab Prosad Jhunjhunwala, Shyamabtar Jhunjhunwala, Debidutt Ketawat, Babulal Ketawat, carrying on business under the trade name, Messrs. Madhab & Company, (for) Shri Madhab Prosad Jhunjhunwala, carrying on business under the trade

name, Madhab & Company, 143/1/1 Cotton Street, Calcutta (a); 1215A(JK) Central, 14-5-64 (b); 28-7-65 (h).

32. Messrs. Madhab Prosad Jhunjhunwala, Shyamabatar Jhunjhunwala, Debidutt Ketawat, Babulal Ketwat, carrying on business under the trade name, Madhab & Company, 143/1/1 Cotton Street, Calcutta (a); 1215A(JK) Central, 14-5-64 (b); (A) Aluminium section, aluminium ingots (c); 29-7 65 (h).

33. (S) Messrs. Biseswar Bose and Adityanath Dey, carrying on business under the trade name, Minerals and Engineerings (India) (for) Messrs. Biseswar Bose, Aditya Nath Dey, Amar Chunder Chandra, carrying on business under the trade name, Minerals & Engineerings (India), 27 Nalini Sett Road, Cal. (a); 692A(JK) Central, 15-4-58 (b); 29-7-65 (h).

34. Messrs. Balaram Saha, Gopiballav Saha and Radhaballav Saha, partners, carrying on business under the trade name, Messrs. Balaram Saha, Nutan bazar, Krishnagar, Nadia (a); 7A(KR) (Central), 15 6-57 (b); (A) Lime (c); 19-7-65 (h).

35. Sarbasree Hulash Chand Rathi, Ganapathal Behari and Gobindaram Taparea, partners, carrying on business under the trade name, Messrs. Hulash Chand Rathi, Kaliaganj, West Dinajpur (a); 22A(ML) (Central), 4-7-57(A) Coir string (c); 23-7-65 (h).

36. Sarbasree Harekrishna Mondal, Ram Krishna Mondal, Prafulla Kumar Mondal, partners, carrying on business under the trade name, Messrs. Mondal Brothers, P.O. Islampur, district West Dinajpur (a); 225A(ML) (Central), 19-6-65 (b); (A) Groundnut, gunny bags, linseed oil, musuri dal, kheshari dal (c); 23-7-65 (h).

37. Shri Suraj Narayan Kundu and others, carrying on business under the trade name, Mansaram Sashi Bhusan Ganesh Chandra Kundu, Sangatbazar, Po. & district Midnapore (a); 11B (MN) Central, 4-7-57 (b); 17-7-65 (h).

38. Messrs. Pashupati Nath Mullick and Bhupati Nath Mullick, carrying on business under the trade name, Nanda Lall Mullick, 113 Monohardas Chawk, Calcutta (a); 257A (MR) Central, 28-6-57 (b); (A) Brass fittings (c); 23-7-65 (h).

39. (S) Shri Manabendra Khan, self of Sebait Sree Annapurna Mata Thakurani and Shri Jitendra Nath Khan, carrying on business under the trade name, Ramanath Manna, (for) Shristhidahar Samanta, Satish Chandra Samanta, Manabendra Samanta, Sebait Sree Annapurna Mata Thakurani, carrying on business under the trade name, Ramanath Manna, 117 Netaji Subhas Road, Calcutta (a); 425A(MR) Central, 12-7-57 (b); 26-7-65 (h).

40. (S) Lata Ram Chand Agarwal and Ramesh Kumar Gupta, carrying on business under the trade name, Gupta Engineering and Tools Company, 62/1 Netaji Subhas Road, Calcutta (a); 1001A (MR) Central, 28-12-63 (b); (A) Tools, measuring tools precision tools, pulleys, jack panel pins, winding spindle machine, lathe machine (c); 26-7-65 (h).

41. Omprakash Bhuwalka, Atma Prokas Bhuwalka, carrying on bsiness under the trade name of Bharati Udyog, 178 Mahatma Gandhi Road, Calcutta (a); 996A(MR) Central, 14-10-63 (b); (A) Tipping, arrangement (for) Jute Mill and Cotton Mill machinery parts (c); 27-7-65 (c).

42. Agents India Private Ltd., 42/1 Strand Road, Calcutta (a); 772A(MR) Central, 23-8-58 (b); (A) Brass pendant lamp holder, brass batten lamp holder, pendant lamp holder in bakelite 12 way terminal strips, parallel adaptor, pin type, prass miniature lamps holder, fluorescent tube holder iron connector, flush type switch, mild steelbright shafting, brass padlock, welded steel tubes, pipes Galv. and black flexible (Galv), glass sheets laminated safety, round bar, metal antifriction, brass sheets hot rolled and cold rolled sodium bisulphite (c) 26-7-65 (h).

43. Pronob & Co (P) Ltd., 113C Netaji Subhas Road, Calcutta (a); 588A (MR) Central, 8 8-57 (b); (D) Hardware and other metals (c); 26-7-65 (n).

44 (S) Shri Indu Bhusan Das, carrying on business under the trade name, Messrs. B. B. Das & Sons, (for) Messrs. Indu Bhusan Das, Bijon Behari Das, Monimohan Das and Sailendra Nath Das, carrying on business under the trade name B. B. Das & Sons., 22 Sukeas Lane, Calcutta (a); 766A(RB) (Central) 3-10-59 (b); 3-7-65 (h).

45 Messrs. Arun Jhun jhunwala, Padmawati Devi Jhunjhunwala, carrying on business under the trade name, India Tools Craft, (for) Arun Jhunjhunwalla carrying on business under the trade name, Messrs. India Tools Craft, 5 Mission Row, Calcutta-1 (a); 1134A (RB) Central, 2-7-63 (b); 26-7-65 (h).

46. Shri Baldev Raj Sachdev, Proprietor, carrying on business under the trade name, Printers' Emporium, 14/2 Old Chinabazar Street, Calcutta (a); 121A (RB) Central, 25-6-57 (b); (A) Binding machinery and binding materials (c); 26-7-65 (h).

47. (S) Messrs. J. T. Vora, Sm. K. B. Vora, K T. Vora, T.T.Vora, C.N. Vora, G. N. Vora, carrying on business under the trade name, Balubha & Brothers (for) Messrs. J. T. Vora, B. T. Vora, K. T. Vora, T. T. Vora, C. N Vora, G. N Vora, carrying on business under the trade name, Balubhai & Brothers, 50 Canning Street, Calcutta (a), 1B (RB) Central, 25-5-57 (b); 26-7-65 (h).

48. Shri Suresh Chandra Natholal Bhatt, carrying on business under the trade name, Messrs. Suresh Kumar & Co., 14/2 Old China Bazar Street, Calcutta (a); 885A (RB) Central, 24-10-61 (b); (A) Motor parts (c); 28-7-65 (h).

49. (S) Sarbasree Mahindar Nath Dhawan, Ram Sahai Dhawan, Suresh Kumar Dhawan, Mahesh Kumar Dhawan and Surendra Kumar Dhawan, carrying on business under the trade name, Kaka Brothers (for) Messrs. G. D. Dhawan, R. K. Dhawan, K. N. Dhwan and M. N. Dhawa , carrying on business under the trade name, Kaka Brothers, 14/2 Old Chinabazar Street, Calcutta (a); 300A(RB) Central, (b); 28-7-65

50. Himani Private Ltd., 3 Khelat Babu Lane, Calcutta-2 (a); 102A(SH) Central, 1-7-65 (b); (D) Essential oils, vegetable oils, chemicals (c); 23-7-65 (h).

51. (S) Shri Bhairab Ch. Roy, carrying on business under the trade name, Mata Subhasini Dyeing Hosiery (for) Mata Subashini Dyeing Hosiery, 4B Nayan Sur Lane, Calcutta (a); 375A (SH) Central, 12-9-57 (b); 23-7-65 (h).

52. (S) Shri Ramendralal Chowdhury, Shri Anil Krishna Chowdhury, Shri Manindra Mohan Dey, Shri Basudeb Chowdhury, carrying on business under the trade name, Messrs. Sree Ramkrishna Textiles, (for) Messrs. Sree Ramkrishna Textiles, 11 Gossain Lane, Calcutta-3(a), 188A(SH) Central, 19-7-57 (b); 24-7-65 (h).

53. (S) Messrs. Tilok Ch. Das, Dulal Ch. Das, Sarat Ch. Das, Bijoy Kr. Das, Basanta Kr. Das, Hemanta Kr. Das, carrying on business under the trade name, Premier Mica Mining and Manufacturing Co. for Premier Mica Mining & Manufactruing Co., 32 Gopi Kristo Paul Lane, Calcutta-6 (a); 1257A (SH) Central, 6-7-65 (b); 27-7-65 (h).

54. Narendra Chhotalal Ajmora, Amritlal Ichhabhai Patel, Mansukhlal Prabhulal Gandhi, Kishor Chandra Prabhulal Gandhi, carrying on business under the trade name Messrs. Ajanta Motors, (S) 10 Princep Street, Cal. (for) 15 Bow Street, Cal. (a); 1601A (SL) Central, 20-6-64 (b); 21-7-65 (h).

55. Mr. Francisco Rodrigues, proprietor, carrying on business under the trade name, Messrs. American Air-conditioning Equipment Co. (for) Mr. Alec Joseph Rodrick and Mr. Francisco Rodrigues, partners, carrying on business under the trade name Messrs. American Air-conditioning Equipment Co., 41A Free School Street, Calcutta (a); 149A(TL) Central, 1-7-57 (b); 27-7-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended—

(A) means "Add";
(D) means "Delete";
(S) means "Substitute".

S. K. BOSE, Commissioner.

No. 253C.T.—5th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Messrs. Lalji Harji Patel, Walji Dana Patel, Dhanji Senji Patel, Dhanji Bhanji Patel, Khetaramji Patel, Narain Walji Patel, Ramji Mamji Patel and Senji Shamji Patel, carrying on business under the trade name Kalika Saw Mill, Kalitola, Jamuriabazar, P.O. Jamuriahat, District Burdwan (a); 617A(AS) Central, 13-5-61 (b); Timbers, salrolla and log (c); Doors, windows chairs, table, other furniture and sized timber (d); 22-7-65 (h).

2. Messrs. Chottiram Namoneal, Panjumal Namomal and Nand Kishore Namomal, carrying on business under the trade name Choitram Paanjumai, 3 Portuguese Church Street, Calcutta (a); 853A (AT) Central, 12-2-58 (b); Toilet goods, buttons, pen and ink (c); 24-7-65 (h).

3. Sarvasree Mohanlal Thakarshi Patel, Mohanlal Govindji Patel, Gourdhandas Gokalbhai Patel Manilal Dharamshi Patel, Gopaldas Dharamshi Patel and Gokaldas Vaghjibhai Patel, partners, carrying on business under the trade name Mohanlal Gordhanbhai, 26 Armenian Street, Calcutta (a); 1331A(AT) Central, 23-8-63 (b); Biri leaves (c); 26-7-65 (h).

4. Sarbasree Trambaklal P. Vakharia and Narendra Kumar Desai carrying on business under the trade name Bharat Traders, 71 Canning Street, (A-12) Calcutta (a); 1397A(AT) Central, 28-9-64 (b); Plastic goods (c); 27-7-65 (h).

5. Shri Pushpa Khurana, carrying on business under the trade name Polytechnic Industries, 1 Shamsul Huda Road, Calcutta-17 (a); 675A(BH) Central, 4-1-63 (b); 26-7-65 (h).

6. Messrs. Sachchidananda Ghose & Fakir Chandra Ghose, carrying on business under the trade name of Surendra Nath Ghose & Co., D-12 Jaggannath Ghat, Lohapatty, Calcutta-7 (a); 19A(JK) Central, 12-6-57 (b); Iron and steel and hardware (c); 26-7-65 (h).

7. Shri Jagannath Shroof, carrying on business under the trade name Messrs. Jagannath Shroof, 63 Jatindra Mohan Avenue, Calcutta (a); 1150A(SH) (Central), 16-10-57 (b); Lac shellac and sudlac (c); 23-7-65 (h).

8. Shri Amarjit Singh Sawhney and Sm. Mohinder Kour Kohli, carrying on business under the trade name Messrs. Everest Auto Stores, 10 Princep Street, Calcutta (a); 1336A(SL) Central, 22-12-61 (b); Spare parts and and accessories of motor vehicles (c); 17-7-65 (h).

S. K. BOSE, Commissioner.

gistered No. C207

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

IRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 254 C. T.—12th August 1965.—In pursuance of provisions of section 9 of the Bengal Finance (Sales x) Act, 1941 (Bengal Act VI of 1941), the following mes and addresses of newly registered dealers together th a description of the goods covered by their regis-tion certificates are published for general informa-n:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Brentford Electric (India) Limited, P-25 Trans-rt Depot Road, Calcutta-27 (a); AL/1103A, 23-7-65); (I) Raw materials, (2) Plant, machinery, spare parts d accessories, (3) Consumable stores. Provided that all ods for which exemption from payment of sales x is claimed are intended for use in the actual process manufacture of the goods named below : (i) Electric oltage Regulators and Spares (c).

2. Shri Narayan Chandra Chakrabory, carrying business under the trade name Messrs. N. C. Chakra-rty, 34A Chetla Road, Calcutta-27 (a); AL/1104A, -7-65 (b); (1) Raw materials, (2) Plant, machinery, are parts and accessories. Provided that all goods r which exemption from payment of sales tax is imed are intended for use in the actual process manufcture of the goods named below : (i) Tea chest ttings (c); Zinc dust and zinc chloride (d).

3. Sarbasree Arun Chand Chakraborty and Dino-bandhu Mukherjee, carrying on business under the trade name Messrs Iva Tea House, 130/3 Circular Garden Reach Road, Calcutta-23 (a); AL/1105A, 26-7-65 (b); Tea (d).

4. Sardar Balwant Singh, Proprietor, carrying on business under the trade name Messrs Balwant Singh's Eating House, 10B Harish Mukherjee Road, Calcutta (a); AL/1106A, 27-7-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, tea, laddu, (ii) Balusai, (iii) Lashi (c).

5. Shri Virendar Kumar Jain, carrying on business under the trade name Kumar Stores, 71 Canning Street, F-15, Calcutta (a); AT/4087A, 31-7-65 (b); Buttons, buckles, zip-fastener, needles, knitting pins, hooks, elastics, collar bone, zip, shoulder pad, tape and measure tape (d).

6. Shri Ramesh Chandra Kakkad, Shri Chandubhai Narshibhai Patel, carrying on business under the trade name Ramesh and Co., 14 Govind Chandra Dhar Lane, Calcutta (a); AT/4088A, 4-8-65 (b); Biri leaves (d).

7. Sreemati Shyama Rani Majhi, carrying on business under the trade name Messrs Bengal Bakelite Moulding Co., 2 Gobra Gorsthan Road, Calcutta (a); BH/3846A, 31-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bakelite coponents for electricial goods (c).

8. Shri Baldeo Pandey and Shri Srikishon Pandey carrying on busiess under the trade name Messrs. Baldeo Pandey, Gossanimart (Dinhata), Cooch Behar (a); CB/1032A, 2-8-65 (b); Pulses, kerosineoil, mustard

oil, cocoanut oil, badam oil, linseed oil, stationary and perfumery goods, gur, salt, lally gur, vegetable, sugar and spices (d).

9. Shri Birendra Sngh, carrying on business under the trade name B. Singh and Co., 12 Lower Chitpur Road, Room No. N. S. 24, 1st floor, Calcutta-1 (a); CL/3904A, 24-7-65 (b); Electrical goods (d).

10. Sarbasree Haji Najibul Islam Khan and M. Syed Ali, carrying on business under the trade name Reliable Horn Traders, 67B Phears Lane, Calcutta-12 (a); CL/3905A, 24-7-65 (b); Horns (d).

11. Sarbasree Abdul Ghafur and Md. Matiur Rahman, carrying on business under the trade name Azad Mill Stores, 8 Eden Hospital Road, Calcutta (a); CL/3906A, 24-7-65 (b); (1) Raw materials, (2) machinery, spare parts and accessories, (3) Consumable stores, Gum, paste and colour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in the West Bengal for sale of the goods named below : (i) Leather belting (c).

12. Sarbasree Md. Ismail and M.d. Taslim, carrying on business under the trade name Waste Paper Centre, 68 Madan Mohan Burman Street, Calcutta (a); CL/7908A, 28-7-65 (b); Waste papers (d).

13. Shri Sreepati Nath Paul, Proprietor, carrying on business under the trade name of Ashutosh Paul Grandson Sreepati Nath Paul, 146/2 Old Chinabazar Street, Calcutta (a); CR/3615A, 27-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Umbrella (c).

14. Shri Karnahang Subba, Proprietor, carrying business under the trade name Karnahnag Subba and Sons, Mirik Busty, P. O. Algarah, District Darjeeling (a); DJ/1104A, 29-7-65 (b). (1) Raw materials, tools, and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Sawn timber (c).

15. Shri Manik Lall Mukherjee, carrying on business under the trade name Vee Battery Manufacturing Company, 3/1 Mangoe Lane, Calcutta (a); EL/3743A, 28-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Stores. Provided that all goods for which exemption from payment of Sales Tax is claimed are intended for sale in the actual process of manufacture of the goods named below : (1) Battery plates, (2) E. S. battery (c).

16. Messrs Nabin Chandra C. Patel, Himabhai R. Patel and Kanubhai B. Patel, carrying on business under the trade name Nootan Chemical Industries, 4/1 Ahmed Mamooji Street, Lilooah, Howrah (a); HW/3063A, 23-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Stores e.g. Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sodium silicate (c).

17. Shri Debasish Ghosh carrying on busin under the trade name Indu Iron Industries, P-2 Benaras Road, Dasnagar, Howrah (a); HW/3064 24-7-65 (b);(1) Raw materials, (2) Plant, machine spare parts and accessories. Provided that all goo for which exemption from payment of sales tax is claim are intended for use in the actual process of manuf ture of the goods named below for sale : (i) C. i. bas brackets, (ii) b. d. bends, c. i. traps and (iii) c. i. bobbi (c).

18. Shri Kartick Chandra Pramanik, carrying business under the trade name Darjeeling Tea stor 50 Shri Arabinda Road, Salkia, Howrah (a); H 3065A, 27-7-65 (b);Tea (d).

19. Shri Gopal Chandra Paul, carrying on busin under the trade name A. R. Engineering Co., 116/1 Makardah Road, Howrah (a); Ferrous and non-ferro castings, rivets, washers, nuts and bolts, railway carriage wagon and signal fittings (d).

20. Messrs Raj Kumar Mangal, Bejoy Kish Agarwal, Sarita Kumari and Usha Agarwal, carryi on business under the trade name Hariana Iron Found Works, 51/53 B. Road, Bamangachi, Salkia, Howra (a); HW/3067A, 28-7-65 (b); (1) Raw matrials, Plant, machinery spare parts and accessories, Consumable stores e.g. Coal ; Provided tht all goo for which exemption from payment of sales tax is claime are intended for use in the actual process of manufactu of the goods named below for sale : (i) Moulded ar cles made of cast iron (c).

21. Shri Bijoy Krishna Santra, carrying on busine under the trade name A. K. Industrial Corporatio 50/2 N. S. Dutta Road, Howrah (a); HW/3068A, 28-7- (b); (1) Raw materials, (2) Plant, machinery, spa parts and accessories. Provided that all goods for whic exemption from payment of sales tax is claimed a intended for use in the actual process of manufactu of the goods named below for sale : (i) Pulley, thru bearing, (ii) Shaft and like machinery parts (c).

22. Messrs Gordhan Saraogi and Raichand Saraog carrying on business under the trade name Gordha Saraogi, 2 Digamber Jain Temple Road, Calcutta (a) JK/3478A, 31-7-65 (b); Corriander seeds, cummi seeds, poppy seeds, dry chillies, cardamom, cocoanut cocoanut oil, and waste paper (d).

23. Sm. Kaushalya Devi Agarwal, carrying o business under the trade name Alasco Traders, 2 Burtolla Street, Calcutta (a); JK/3480A, 2-8-65 (b) M. s. scraps and bricks (d).

24. Messrs Kundan Lal Agarwala and Tarachan Nigania, carrying on business under the trade nam Kundan Lal Agarwala and Co., 119 Cotton Street Calcutta (a); JK/3481A, 4-8-65 (b); (1) Raw materials e.g. Hessian cloth and alkathene, (2) Plant, machiner spare parts and accessories, e.g., Sewing machine and its spare parts only, (3) Consumable Stores, e.g. Hessian twine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : (i) Hessian bags and (ii) Alkathene bags for sale (c); Hessian bag alkathene bags and tarpaulin bags (d).

25. Shri Mangat Rai Jain, carrying on business under the trade name Jain Hardware Stores, Sevoke Road, P. O. Siliguri, District Darjeeling (a); JP/2244A. 23-7-65 (b); Machine and machinery parts, jute products, coir products, g. i. pipes and fittings, sanitary fittings, brass fittings, brush, putty, tarpaulins, glass wares, tools and implements, dry colours, polish materials, gum, phenoil, water tanks, mosaic materials, raxine and oil cloths, locks and keys, baskets, tubewell pumps and fittings, ropes and sand and emery papers, caustic soda, carbide and carbide lights, G. I. wires, electric goods and bulbs, coal tar and pitch, waterproof cement, white cement, window grills, collapsible gates, ridgings, plain sheets, g. i. sheets, cast iron goods, iron chains, wire nettings, nut, bolt, screw, hinges, washers, cardboard, cotton waste, crow bars, gaiti, holders, barbed wires, asbestos products, welding materials, lime, rubber goods, chromium plates goods, shovels, spades, building materials (d).

26. Shri Bhagawandas Rampuria, carrying on business under the trade name Motilall Harkishan, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); JP/2245A, 24-7-65 (b); Readymade garments, tarpaulin, mosquito net, umbrella and bags (d).

27. Departmental Catering N. F. Railway, carrying on business under the trade name Departmental Catering, New Jalpaiguri Railway Station, District Jalpaiguri (a); JP/2246A, 24-7-65 (b); (1) Raw materials, viz., rice, pulses, mustard oil, spices and ghee, (2) consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) cooked food (c); Biscuit, bread, butter, jelly, jam, pastry, soda water, ice, aerated water, cake, curd (d).

28. Shri Lal Behari Paul, carrying on business under the trade name Paul and Co., Hill Cart Road, P. O. Siliguri, District Darjeeling (a); JP/2247A. 24-7-65 (b); Musical instruments, trunk, bedding, holdall, handbags, umbrella, sports goods, steel suit case, glass wares, cutlery and crockeries, lamp, stoves, flask, cookers, tiffin carrier, cycle and tricycle and spare parts, dresses and paints for theatre (d).

29. Shri Pranlal Amratlal Vora, carrying on business under the trade name Laxmi Light House, 23 Canning Street (Shop No. 19), Calcutta (a); LR/3715A, 17-7-65 (b); (1) Torch, (2) Torch parts, (3) Lantern, (4) Stove, (5) Stove parts, (6) Blow lamp, (7) Spoons, (8) Flouroscent lamp, (9) Electric bulb, (10) Table lamp, (11) Heaters, (12) Electric switch, (13) Electric iron, (14) Electric holder, (15) Thermos and (16) Thermos parts (d).

30. Shri Shankar Prasad Gupta, carrying on business under the trade name Messrs Gupta Metal Industries, 7 Keshab Sen Street, Calcutta-1 (a); MK/275B, 31-7-65 (b); Old battery separators, battery containers, battery plates, lead scrap (d).

31. Messrs Bankim Behari Roy, Monmoth Nath Pan and Shrimati Debi Rani Roy, carrying on business under the trade name Messrs The Hind Type Foundry, 22 Shibnarayan Das Lane, Calcutta (a); MK/3963A, 3-8-65 (b); (1) Raw materials—Lead, antimony. (3) Consumable stores—Machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printing Types for sale (c); Printing types, lubricating oil and brass rull (d).

32. Messrs Mahadeo Prasad Agarwalla, Bhagwandas Tibriwala, Hari Ram Tibriwala and Kalyanmal Agarwala, carrying on business under the trade name Messrs Shyamsundar and Co., 2 1 Bhallav Das Street, Calcutta (a); MK/3958A, 23-7-65 (b); Dry fruits (d).

33. Messrs Kenaram Bhattacherjee and Bhubaneswar Panday, carrying on business under the trade name Messrs Cosmas, 46 1 Beadon Street, Calcutta (a); MK/3959A, 24-7-65 (b); (1) Raw materials, ghee, oil, vegetables, meat and fish, tea and coffee. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cooked food, (ii) Tea and coffee for sale (c).

34. Messrs Deonandan Shaw, Shew Murat Shaw, Ram Murat Shaw and Hiralala Shaw, carrying on business under the trade name Messrs Dwarka Engineering Works, 81 Madan Mohan Barman Street, Calcutta (a); MK/3960A, 26-7-65 (b), (1) Raw materials—C. I. castings, m. s. plates, g. m. bush, paints and varnishes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Ball press, power press, grinding machine, winch for sale (c).

35. Shri Rojbali Shaw, carrying on business under the trade name Messrs Rajbali and Brothers, 77 Kailash Bose Street, Calcutta (a); MK/3961A. 27-7-65 (b); Iron and steel (defective and scrap) (d).

36. Shri Shanjee Bhai, carrying on business under the trade name Messrs Sharda Saw Mill, 15/1A, Nirode Behari Mullick Road, Calcutta (a); MK/3962A. 27-7-65 (b); (1) Raw materials—Timber and log. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sized timber and plants for sale (c).

37. Shri Dhurjhati Pada Halder, carrying on business under the trade name Krishna Filling Station, Diamond Harbour, 24 Parganas (a): PG/3242A, 20-7-65 (b); Mobil oil, and lubricating oil (d).

38. Shri Tara Pada Mukherjee, carrying on business under the trade name Eagle Engineering Co., 116 Brahma Samaj Road, Behala, Calcutta-34 (a); PG/3243A, 22-7-65 (b); (1) Raw materials (2) Consumable stores, e.g., Soldering stick. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Tinned copper wire, nicrome wire coil for electric heater, Copper Fuse Contact and copper cable socket (c).

39. Messrs Ganesh Chandra Saha, Ajit Kumar Saha, Balai Chandra Saha and Kanai Lal Saha, carrying on business under the trade name Cheap Cycle Stores, Basirhat, 24-Parganas (a):PG/3244A, 22-7-65 (b); Cycle, Cycle Accessories, Cycle Rickshaw and its accessories. (d).

40. Messrs Bhagwan Dass Aggarwal, Krishan Kumar Aggarwal, Shiv Kumar Aggarwal and Sant Kumar Aggarwal, carrying on business under the trade name Bee Dee Gee & Co., Sripur, Bagherghole, P. O. Boral, District 24-Parganas (a); PG/3245A, 23-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks (c).

41. Shri Shiba Pada Roy, carrying on business under the trade name Roy Engineering Works., Champadalir More, P. O. Barasat, 24-Parganas (a); PG/3246A, 24-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Oxygen Gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Collapsible gate, iron grill, steel windows and iron railings (c).

42. Messrs Jatindra Nath Saha, Santosh Kumar Saha, Madhusudan Saha, Atul Krishna Saha, Anil Krishna Saha and Sankar Kumar Saha, carrying on business under the trade name The Saha Celluloid Works, Court Road, Bongaon, 24-Parganas (a); PG/3247A, 24-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Celluloid combs (c).

43. Messrs Surendra Pal Jaswal and Raj Jaswal, carrying on business under the trade name Jaswal Brothers, Tollygunge Circular Road, Mysore House, Calcutta-53 (a); PG/3248A, 24-7-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fan regulator and its cmponents (c).

44. Messrs Om Prakash Jaswal and Kishanlal Jaswal, carrying on business under the trade name Jaswal Brothers and Co., Tollygunge Circular Road, Mysore House, Calcutta-53 (a); PG/3249A, 24-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Tricycles, perambulator and its components (c).

45. Messrs Banshidhar Mullick, Muralidhar Mullick, Gadadhar Mullick, Giridhar Mullick and Sasadhar Mullick carrying on business under the trade name The General Wire Products, 28 Barrackpore Trunk Road, Kamarhati, 24-Parganas (a); PG/3250A, 26-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Rivets, washers, nails and tacks (c).

46. Shrimati Ava Ghose, carrying on business under the trade name A. Ghose and Co., Q-150 Santoshpur Road, Calcutta-24 (a); PG/3251A, 27-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Link chain (c).

47. Shri Sudhir Adhikary, carrying on business under the trade name Sanat Welding and Engineering Works, 2 Feeder Road, Belgharia, 24-Parganas (a); PG/3252A, 27-7-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., Oxygen Gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Machine and machinery parts (c).

48. Messrs Kalika Singh, Sukuldeo Singh and Bri Nandan Singh, carrying on business under the trade name Bihar Saw Mill, Barasat Road, Barrackpore 24-Parganas (a); PG/3253A, 27-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sized timber, wooden furniture, wooden doors and windows (c); Timber (d).

49. Messrs Rameswarlall Agarwalla and Jagdish Prasad Agarwalla, carrying on business under the trade name Lawrence Chemical and Engineering Co., R Gopalpur, Narayanpur, Dum Dum, 24-Parganas (a); PG/3254A, 27-7-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sodium silicate (c); Calcium silicate (d).

50. Shri Annada Prasad Maitra, carrying on business under the trade name A. P. Industries., Kalyannagar Co-operative Colony, P. O. Rahara, 24-Parganas (a); PG/3255A, 29-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Water tanks, structural fittings of factory sheds Moulds for beams and concrete pipes (c).

51. Messrs Ram Ratan Mall and Dharam Chand Sethia, carrying on business under the trade name Techroperfect (India), P-36 India Exchange Place Extension, 3rd floor (Room No. D48B), Calcutta-1 (a); RB/1568A, 31-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Coal cutter picks (c); Blots, nuts, graphite powder and h. c. fiat (d).

52. Shri Shew Prosad Mundra, Proprietor, carrying on business under the trade name Sahyogi Brothers 21 G. T. Road, Champdany, P. O. Baidyabati, Hooghly 32 Cross Street, Calcutta-7 (1) (a); SP/123B, 4-8-65 (b)

/ater proof plucking aprons, washer, plier, hot patch, ather bucket, plastic containers, hessian cloth, diamonium hydrogen phosphate. (d).

53. Shri Mrityunjoy Sadhukhan, Proprietor, carrying i business under the trade name Mrityunjoy Sadhuian, S. C. Mukhrjee Road, P. O. Baidyabati, ooghly (a); SP/1753A, 5-8-65 (b); Cement (d).

54. Shri Naline Mohan Shaoo, Proprietor, carrying i busines under the trade name S. M. Trading Co, 22 New Market, Calcutta-13 (a); TL/2969A, 2-8-65 ; Portfolios, ladies bag, money purses, suit cases, oldalls, trunks, kit bags, air bags, attache cases, allets, tie cases, writing cases, file cases, frame bags, y cases, shaving cases, beauty cases, toilet cases l).

55. Sarbasri Ajoy Das Gupta Ajit, Singh Thadwalia, artners, carrying on business under the trade name idian Battery Auto Traders, 14 Moti Sil Street, Calitta (a); TL/2970A, 2-8-65 (b); Resco auto battery id its accessories (d).

S. K. BOSE, Commissioner.

No. 255 C. T.—12th August 1965.—In pursuance the provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), the llowing names and addresses of registered dealers hose registration under the Act were amended with fect from the date noted against each of them and respect of the particulars appearing in the different ems in the manner indicated against such particulars e published for general information:—

otes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs C. Comens and Sons Ltd., 103/3 Diamond arbour Road, Calcutta (a); AL/1092A, 20-11-41 (b); fter the word trucks (A) Concrete mixers, weigh itching plants, winches, mechanical dumpers, hoist wer complete with bucket and winch shutterings, c. c. works, concrete carts and chute carts, air lock uipments, grabs, bridge brearings, conveyor, aerial peways, structural components, trailors of all types, ible cabinets, fluorescent fittings and air movers, wers for transmission line, water filteration plant, ygen purification plant (c); (A) Iron and steel, eets and plates, bars rounds joists, rails, flats, strips, gles, channels, pipes, brass plates, rods, oxygen and etylene, glasses and electrodes (d); 23-7-63 (c).

2. Shri Bhupendra Nath Mitra, carrying on business nder the trade name Messrs Mechanical Stores and quipments, 60 Bashbehari Avenue, Calcutta (a); L/1000A, 33-3-64 (b); (A) Fire bricks, fireclay (d); 1-7-65 (e).

3. Messrs. Calcutta Port Service Pr. Ltd., 11/2 ayla Sarak Road, Calcutta-23 (a); AL/828A, 31-5-61 (b); After the word sock (A) Lubricating oil, filter sock, cages (c); (A) Lubricating oil, filter socks, cages (d); 2-8-65 (e).

4. Shri Pravash Chakraborty and Messrs Calcutta Port Service Pr. Ltd., carrying on business under the trade name Messrs Orion Eng. Co., 122/H/3 Circular Garden Reach Road, Calcutta (a); AL/829A 31-5-61 (b); After the words named below: (D) Paints and electric motors, (A) Components and spare parts of plants and machinery and fabrication of ferrous and nonferrous items (c); 2-8-65 (e).

5. Messrs Jatadhari Chandra and Bhairab Chandra Mandal, carrying on business under the trade name Jatadhari Chandra (for) Shri Jatadhari Chandra, Proprietor, carrying on business under the trade name Jatadhari Chandra, Kirnahar, District Bribhum (a); AS/324A, 8-10-41 (b); 19-6-65 (e).

6. (S) Messrs Mining and Allied Machinery Corporation Ltd., carrying on business under the trade name Mining and Allied Machinery Corporation Limited (for) Messrs Heavy Engineering Corporation Ltd., carrying on business under the trade name Coal Mining Machinery Project, P. O. Durgapur-10, Burdwan (a); AS/2530A, 31-8-64 (b); 23-6-65 (e).

7. Shri Makhanlal Chaudhury, carrying on business under the trade name Mahabir Bhander, Benachitty, Durgapur-4, District Burdwan (a); AS/2495A, 24-4-64 (b); (A) Pure ghee (d); 23-6-65 (e)

8. Sarbasri Nathulal Baranwal, Sukarlal Baranwal and Sankarlal Baranwal, carrying on business under the trade name Messrs Kalicharan Shaw Bagabatilal Shaw (for) Messrs. Kalicharan Shaw Bhagabatilal Shaw, Domohani, Dist. Burdwan (a); AS/168A, 6-10-41(b); 23-6-65 (e).

9. Shri Shantilal Dulichand Shah, carrying on business under the trade name S. C. Shah and Co., 1 Portuguese Church Street, Calcutta (a); AT/3181A, 9-5-60 (b); (D) Gunnies, white oil and aluminium goods, diesel oil and spindle oil, electrical goods, mercury, glass ware (A) B. Twill, hessian cloth (d); 31-7-65 (e).

10. Messrs Hardaswarimal Madhogaria, Ramprotap Madhogaria, Nagarmal Madhogaria and Kanayalal Madhogaria, carrying on business under the trade name Nagarmail Kanahaiyalal, 25 Amratola Street, Calcutta (a); AT/3758A, 6-7-65 (b); (A) Cardamom (d); 2-8-65 (e).

11. Shri Ramprosad Kajaria, carrying on business under the trade name Messrs Ramprosad Omprakash, 28 Amratola Street, Calcutta (a); AT/40661A, 17-5-65 (b); (A) Dhania (d); 4-8-65 (e).

12. (S) Md. Ayoub, Md. Mashoque Ali, Md. Muksud Ali & Md. Ali, carrying on business under the trade name Messrs. Md. Ayoub and Brothers (for) Messrs. Md. Ayub and Brothers, 62 Park Street, Calcutta (a); BH/2433A, 30-4-51 (b); 31-7-65 (e).

13. Sarbasri Sardar Bachan Singh and Sardar Eatan Singh, carrying on business under the trade name Messrs Singh Carpentry Works (for) Messrs Singh, Carpentry Works, 18 Jagesh Mitter Road, Calcutta (a); BH/2537A, 29-8-53 (b); 2-8-65 (e).

14. (S) Messrs W. S. Pereira, Mrs. Saibalini Pereira, J. Pereira and Miss Kamala Pereira, carrying on business under the trade name Messrs National Color Photo Laboratory (for) Mr. W. S. Pereira (Proprietor). carrying on business under the trade name Messrs National Color Photo Laboratory. 33 Raja Basanta Roy Road, Calcutta(a); BH/2970A.39-5-58 (b); 2-8-65 (e).

15. Shri J. C. Bose. carrying on business under the trade name Messrs Calcutta Refrigerators Corporation (for) Messrs Calcutta Refrigerators Corporation, 4 Harrington Street. Calcutta (a); BH/2252A, 19-9-51 (b); 2-8-65 (e).

16. Messrs Elvoc Private Ltd., 36 Panditya Road, Calcutta-29 (a); BH/3589A, 3-2-64 (b); (A) Transformers, rectifiers, battery-changers. electrical equipments and appliances (d); 4-8-65 (e).

17. Shri Provash Kumar Banerjee. Shri Rohinton Jal Balsara (Partner), carrying on business under the trade name Jubilee Stores, 35 Park Street, Calcutta (a); BH/6A, 22-9-41 (b); (A) Squashes, fruit, juice (bts. and tins), essences, aerated water and drinking straws, vinegar, sauces of all kinds, salad oil and olive oil, corn flakes, corn flour, barley, oats, sago, arrawroot, custard powder, curry powder and baking powder, sanitary towel, toilet paper, dusters, tissue papers, grease proof paper and steel wool tin butter, fresh butter, tin cheese, fresh cheese, ghee, tea, coffee, drinking chocolates and cocoa, napthaline balls, flit sprayers, polar bleach, odorex (phenyle), teepol (cleansing materials,) odonil, odonil container, odomos, (mosquito repellent), harpic, blatabane and tugon (cohrroaches) nodor air-purifier, cosmetics (talcum powder, face powder, powder puffs, lipsticks, rouge, eye-brow pencil, face cream, nail polish, polish remover, nail file, nail brush, nail cutter, scissors, perfumes and eau-de-cologne, metal polish, silver polish, show polish, show cream, car polish, machine oil, shoe laces, shoe brushes, floor brushes, furniture and floor polish, white renovator, robin blue, hair oil, hair cream, hair clip, hair nets, hair dye, shampoo, baby oil, baby cream and baby lotion, hair lacquor, hair remover, combs, hair brushes, after-shave lotion, shaving brushes, safety razor and blades, tooth paste, tooth powder and tooth brush steradent (tooth powder for false teeth), tin soup, packet soup, tin vegetable, macaroni and spaghettee, tin meat, tin fish, tin fruits, tin cream, jam, jelly (bts. and tins), pickle chutney, honey, and geletine, cashew nuts (tin and pkts) peanuts dalmooth, wafer, potao chips, papads, mixed nuts and dry fruits in packets, spices, (white pepper, black pepper, mustard) key chains, looking glass, tie pins, coat brushes, chap sticks, soap boxes, powder boxes and tooth picks, confectionery, stationeries (writing pads envelope ink, gloy and marking ink), feeding bottles, nipples, milk mixer bottle brush, wallets, locks, paper lasses, tin-cutters, handkerchiefs, socks and bottle opener, laundry starch (d); 3-8-65 (e).

18. Shri Santosh Kumar Dutta, carrying on business under the trade name Messrs Stores Supply Syndicate, 4 Andulraj Road, Calcutta (a); BH/3249A, 13-12-60 (b); (A) Sand (d); 3-8-65 (e).

19. (S) Mrs. W. H. Macdonald and Juli Mayde Gruyther, carrying on business under the trade name Messrs J. D. Plastics (for) Mr. Joseph Daniel Macdonald and Julie Mayde Gruyther, Partners, carrying under the trade name Messrs J. D. Plastics, 4/1 Kara Road, Calcutta (a); BH/3172A, 30-3-60 (b); 5-8-65 (e

20. Shri Ashutosh Adhikari, Shri Naba Kish Adhikari, Shri Patiit Baban Adhikari and Shri Kalipa Adhikari, Partners, carrying on business under the tra name Messrs A. T. Adhikary and Sons, Nutango Bankura (a); BK/259A, 25-6-65 (b); (A) Cycle be after the word utensils for sale (c); 20-7-65 (e).

21. Shri Profulla Kumar Saha, Nandadulal Sal Satyanarayan Saha, Subal Chandra Saha, partne carrying on business under the trade name Mes Profulla Kumar Saha (for) Shri Profulla Kumar Sal Proprietor, carrying on business under the trade na Messrs Profulla Kumar Saha, Dainhata, Burdw (a); BN/1154A, 2-3-65 (b); 31-7-65 (e).

22. (S) Sarbasree Lakshmi Narayan Hazra, Chu moni Hazra, Partners, carrying on business under t trade name Messrs Surendra Nath Hazra and So (for) Messrs Surendra Nath Hazra and Sons, Bajeprot pur, Burdwan (a); BN/687A, 8-6-65 (b; (A) Dhun poppy seeds, catachue, groundnut oil, castor oil, coconu oil, jira, chillies, dhania, black jira, mouri, aj wan, met empty bags, tejpata, chandani, empty tin, sajima broomstick, ground nutes. (D) Grocery goods, of all kinds.spices(d); 31-7-65(e).

23. Sarbasree Khitish Chandra Chowdhury, Naraya Chandra Paul, Satya Dayal Ghosh, Debidas Chowdhur partners, carrying on business under the trade name Messrs Khitish Chandra Chowdhury and Co., Meher bagan, Burdwan (a); BN/1476A, 24-5-65 (b); (A) Te Coal, Phenyle (d); 4-8-65 (e).

24. Messrs Gopi Ballav Bairagya and Samir Kum Bairagya, partners carrying on business under the trad name Messrs Gopi Ballav Samir Kumar, Mema Burdwan (a); BN/1181A, 28-2-57 (b); (A) Joist, Angle Tees, Flatbar, Hinges, Husking Machine parts, Gri Collapsible Gate, Bucket, Blue, Pipes, Sanitory Good Weight, Scales, Locks, Chains, Hammer, Hessian clot Coaltar, White Cement Coir, Wire. (D) Hardwa goods. (d); 5-8-65 (e).

25. Messrs Bejoy Chandra Mullick, Probhat Kuma Mullick, and Sarimati Kanan Mullick, partners,carryin on business under the trade name Messrs West Beng Chemical Industries and Co., Kalna Road, Burdwa (a); BN/1359A, 10-1-62 (b); (A) Carbolic oil, sodiu silicate (d); 5-8-65 (e).

26. (S) Messrs Gobinda Chandra Nag and Ash Kumar Das, Partners, carrying on business und the trade name Messrs Netaji Mistanna Bhander (fo Shri Gobinda Chandra Nag, Proprietor, carrying business under the trade name Messrs Netaji Mistan Bhander, Raniganj Bazar, Burdwan (a); BN/623 16-2-49 (b); 5-8-65(e).

27. (S) Shri Sailendra Nath Mullick and Sh Ganesh Chandra Mallick,Partners, carrying on busine under the trade name Messrs Shri Gopal Bhander (fo Shri Sailendra Nath Mallick, Proprietor, carryi on business under the trade name Messrs Shri Gop Bhander, Chowdhury Bazar, Burdwan (a); BN/1161 17-7-56 (b); 5-8-65 (e).

28. Messrs Banij Udyog P. Ltd., P-15 New C. I. Road, Calcutta-12 (a); CL/3500A, 29-1-63 (b); (Ad Jute goods (d); 23-7-65 (e).

29. Messrs Subhamoy Dutt, Sunil Kumar Guha and Biswanath Banerjee, carrying on business under the trade name Messrs B. S. Trading Co., 7 Lower Chitpore Road, Calcutta (a); CL/3663A, 10-2-64 (b); (A) Nuts, bolts, washers and stainless steel plate (d); 24-7-65 (e).

30. Pioneer Plastic Works Ltd., (S) 14/1B Ezra Street, Calcutta (for) 9 Ezra Street, Calcutta (a); (S) CL/3907A (for) RB/1084A, (b); 28-7-65 (e).

31. (S) Shri Shiv Dass and Shri Desraj, carrying on business under the trade name Messrs Nathumal and Sons (for) Messrs Nathumal and Sons, 35 Ezra Street, Calcutta (a); CL/2881A, 29-1-58 (b); 28-7-65 (e).

32. (S) Messrs Ramavatar Bhalla, H. D. Bhalla and Sm. Kamala Devi Maroo, carrying on business under the trade name Messrs Hind Electric Trading Co (for) Messrs Ramavatar Bhalla, Hardeodas Bhalla, Sitaram Maroo, carrying on business under the trade name Messrs Hind Electric Trading Co., 12B, Lower Chitpore Road, Calcutta (a); CL/2821A, 29-5-57 (b); 28-7-65 (e).

33. Mrs. Harbons Kaur, carrying on business under the trade name, Messrs Inderson's Steel House, 12 Lower Chitpur Road, Calcutta, CL/3722A, 3-6-64 (a); (Add) Simac art knitter, merritt, electric fans, electric iron and sewing machine (d); 28-7-65 (e).

34. Shri Narsinghdas Bansal, carrying on business under the trade name Messrs Natwarlal and Co., (S) 17 Kashinath Mallick Lane, Calcutta (for) 10/1 Syed Salley Lane, Calcutta (a); CL/3841A, 6-3-65 (b); (Add) Octagonal bar, crowbar (d); 29-7-65 (e).

35. Messrs Banerjee Chakraborty and Co. (P) Ltd., 135 Canning Street, Calcutta (a); CR/1488A, 27-9-48 (b); (D) Hardware (d); (A) Bolts and nuts, pipes and pipe fittings, small tools, buckets, broomsticks, grinding wheels, electrical goods relating to power transmission, small machine, parts, screws, sluice valves, wire and wire nettings, split pines, washers, tool steel, brass strip (d); 24-7-65 (e).

36. Messrs Narbheram Panachand, Kantilal N. Mehata, Rasiklal N. Mehata and Sm. Maya Kuwar Mehta, partners, carrying on business under the trade name Messrs Kantilal and Co., 79 Netaji Subhas Road, Calcutta (a); CR/662A, 26-9-41 (b); (A) Electric and pneumatic tools, welding equipments, spray painting equipments, nuts, accessories and parts, gloves (d); 24-7-65 (e).

37. Messrs K. P. Ghose and Co., Ltd., 91 Netaji Subhas Road, Calcutta (a); CR/2161A, 9-2-52 (b); (D) Hardware, (A) Latrine door catch, m. s. Cotter spilt, screw, fixing, window runner pocket metal, strip brass, hinges door, brush-carbon, collar roof ventilator, nut coupling, cover cleaner tube, strainer, plug fuse, bearing nut and lockscrew, steel key, greese nipple, spiral grip clamp, connector, nut adjusting pull rod, gland box joint rings, contact bridge, swan neck, angle window, piston part horizontal, detector, guard, rail, plunger cleaner tube, yokes piston, wire pulley, joint, screw, extension piece-switch, rod bar driving, spring contact, etch, governor valve, valve, lever, frame inside window, lock door, fuse pillar (d); (S) (1) Raw matrials, Iron, m. s. brass, rounds, squares, sheets and plate, (2) Plant, machienry sparc parts and accessories, (3) Consumable stores. Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolt nuts, revets, (ii) pins, (iii) stripes and other railway stores and per drawing and specification (for) iron (1) any other raw materials, (2) plant machinery spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of bolt nut for sale (e); 24-7-65 (e).

38. Shri Nandalal Devchand, Proprietor, carrying on business under the trade name Paresh Kumar and Brothers, P-11 New Howrah Bridge Approach Road, Calcutta (4th floor, Room No. 3) (a); CR/3589A, 1-6-56 (b); (A) M. s. square, rounds, angles, channels joists, bright bar shafting, sheet, g. i. wire, barbed wire, copper wire, roller bearing hoopseal, wire nails, drills, taps, bracksow blades, air hose goupings, m. s. flate and v. belt (d); 24-7-65 (e).

39. Messrs. Moolsingh, Madanlal Mallo and Bajranj Singh carrying on business under the trade name Modern Industrial Supply Syndicate, (1) Bonfield Lane, Calcutta (a); CR/3376A, 30-8-63 (b); (A) Ferrsilicon, manila roap, pipes and shaftings (d); 24-7-65 (e).

40. Sarbasree Durlabhiji Mehta, Anantray Mehta and Trambaklal Mehta, carrying on business under the trade name Mehta Brothers, 75 Nejaji Subhas Road, Calcutta (a); CR/3487A, 21-10-59 (b); (D) Hardware and tools (A) bolts, nuts, screws, washers, rivets, nails, tacks, tingles, hinges, hasps, carts, staples, hooks, springs, axes, ratchets, knives, scissors, trowels, forks, shovels, spades, rugeis, pickaxes, syringes, trucks, lamps, locks, bellows, anvils, blowers, vices, jacks, jimcrows, chains, pulleys, blocks, hammers, brushes, studs, picks, fishplates powrahs, chisels, punches, needles, plumbs, cramps, oil cans, ratchet, brace, drilling pillars, bracebits, nails pullers, gimlet bits, boiler and C clamps, rollers, soldering iron, saws, grinding stones, lathe carrier, tool holders, D. E. ringspanners, boxspanners, wrenches, tube/pipoglass cutters, tube expanders, pliers, screwdrivers, hacksaw frames, planes, blades, hanadrills, spirit levels, files, chucks, lathetools, toolbits, knurling and turning and carbidetipped tools, screwing plates, emerydresses, cutters and spares, diamonddresses, drills, drillsleeves, reamer, cutters, taps, dies, stocks, and handles, threadcutting and forming tools, die nuts, sockets, ratchets, T. flex, extension handles, universal joint, speedhandles, scrapers, rock and cornerdrills, concrete brepik ers, spades and claydiggers, rivetting and chipnaghammers, holder on, grinding hammers, icouplenclamps, snaps and spareparts, door-closers, wire, rug, cibles, piston ring compressor, piston ring expanders, flaring tools, grease and oil, carwashing guns, grease nipples adaptors and spare parts, airblow guns, screw extractors, gaswelding sets, oxygen and acytelene regulator, angle plates, ridge, wire rope, bolt, tincutters, whistles, sprayguns, motor analyser sets, nozzle cleaning kits, nozzle tester, spark plug tester, tyre pressure guage, valve grinder, valve grinding paste, all type of pressure gauges, torque wrenches, emery cloth and paper, impact wrenches, C and screwty valve lifter, rawpibolts, raw-pluges, star drills, grips, lawnmowers, wooden and playstick malletp, hoop iron, belting, boxes,

fasteners, beltlacing, spring balances, weighing scales, guage glasses, drawing instruments, honing, drilling, shaping, buffing, planning, pipebending, flexible shaft, hoopbinding, sawing, pumping, grinding lathe, screwing, weighing machines, stencils and stencil ink, chain pulley block micrometer, callipers, dividers, gauges, steel rules, bevel, protector, dial testi ndicator, scribers, trammels, st. edges squares marking blocks, v. blocks, cotton and steel measuring tapes, stop matches, speed indicators, combination sets, edge protectors, tapping attachments, valve seat cutters, valve refroller, welding accessories, blacksmith plumbobs, tinmans coppers, garden tools, asbestos yarn, fibre, cloth rope, rings, tapes, boards, h. p. pointings, caskets, bearing, iron cement, grease oils, waste, brakelining, brass and copper gun, metal rod pipek sheets, packings, buckets, sprockets, leadseals, leadwool, sealing wire, aluminium sheets, and accessories, all types of pipes and fittings, rubber and ebonite sheets and accessories, firebrigade fittings and equipments (d); 24-7-65 (e).

41. (S) Messrs Beluri Dishergarh Colliery Co., (P) Ltd., (for) Messrs Beurli Dishergarh Colliery Co., Ltd., 135 Canning Street, Calcutta (a); CR/2788A, 25-7-65 (b); 26-7-65 (e).

42. Shri Kishorilal Deora and Shri Biswanath Agarwala, carrying on business under the trade name Standard Stores Co., 40 Netaji Subhas Road, Calcutta (a); CR/1571A, 23-3-65 (b); (A) Jute caddies and ply wood (d); 27-7-65 (e).

43. (S) Messrs Sirajbhai Mulla Ebrahim Hararwala, Aftab Ahmad, Moiz Ahmad, Fakruddin Nagmuddin and Ahmad Faizullabhai, carrying on business under the trade name National Hardware Syndicate (for) Siraj Ebrahim Hararwala, Ahmad Faizullahbhai Saifuddin Zakuuddin Panchmerhawalla, carrying on business under the trade name National Hardware Syndicate, 67B Netaji Subhas Road, Calcutta (a); CR/2544A 30-9-55 (b); 28-7-65 (e).

44. (S) Sarbasree Shivaprasad Agarwalla and Paravin Chandra Bhojnagarwalla, partners carrying on business under the trade name Messrs Bhajhanagarwalla and Co., P-10 New Howrah Bridge Approach Road, Calcutta (for) Messrs Bhajnagarwalla & Co., P-10 New Howrah Bridge Approach Road, Calcutta (a); CR/2625A, 14-9-56 (b); 28-7-65 (e).

45. Messrs Ratilal S. Saha, Fazal Abbas Jalal and Narayan Das J. Thakkar, carrying on business under the trade name Pramanick Mill Stores. Co., 138 Canning Street Calcutta (a); CR/2797A, 16-8-58 (b); (A) (1) Raw materials, c. i. casting iron, hopper, shafting, nuts, and bolts, spring, grease cup, steel ball, screw, ballbearing, tools, wood, iron sheet, maganasium chloride, magnesite cement, emery, carbora undum, flint stone, etc., (2) Plant, machinery, spare parts and accessories (3) Consumable stores, Paint, mobil oil, grease, varnish, brush. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Flour mill machinery and parts thereof (ii) Rice mill machinery and parts thereof, (iii) Oil Mill Machinery Parts and Dal Mill Machinery Parts (e); 29-7-65 (e).

46. Messrs. Mohanlal Changia and Omprakash Changia, Partners, carrying on business under the trade name Haryana Stores, R. C. Mistri Road, Kalimpong (a); Dj. 1037A, 11-8-62 (b); (A) Shoes, coffee, butter and Aurvedic medicine, (d); 29-7-65 (e).

47. Sarbasree Rebati Ranjan Chowdhury, Sudhir Ranjan Chowdhury, Monoranjan Chowdhury, Nanda Lal Bhowmick, Sm. Nirupama Bhowmick, carrying on business under the trade name Messrs The Pioneer Trading Co., 3/1 Mangoe Lane, Calcutta (a); EL/3725A, 3-6-64 (b); (A) Connector and linseed oil (d); 24-7-65 (e).

48. Messrs Sachindra Kumar Roy Chowdhury, Sudhir Kumar Moulick, Amalendu Kumar Basu, Sarat Chandra Moulick, and Nirendra Kumar Roy Chowdhury, carrying on business under the trade name Roy Engineering and Commercial Corporation, 11 Old post office Street, Calcutta (a); EL/3706 A, 15-3-65 (b); (A) Grinding wheels, steel washers, rivets, bolts and nuts, chain pully block, screws, bearing, fire clay, asbestos rope, alumina fenic, activated earth, steel wire brush (d); 24-7-65 (e).

49. Messrs. Balbir Singh and Suja Singh, carrying on business under the trade name Madan Automobiles, 27/1 Waterloo Street, Calcutta (a); EL/3200A, 31-1-57 (b); (A) Piston, piston ring, bearing, valve, valve guide and white metal (d); 24-7-65 (e).

50. (S) Hirendra Nath Mullick, Dulal Chand Mullick and Ramendra Lal Daw, carrying on business under the trade name H. N. Electricals (for) Messrs H. N. Electricals, 29A Bentink Street, Calcutta, (A) 30 Bentink Street, 2nd floor, Calcutta (a); (S) EL/342B, (for) EL/2326A, (b); 24-7-65 (e).

51. Seth Shivratan G. Mohatta, Seth Chandratan G. Moondhra, Seth Durgadas R. Moondhra, Seth Brijratan S. Mohatta and Seth Surajratan R. Mohatta, partners carrying on business under the trade name Messrs Mohatta Brothers, 19 British Indian Street, Calcutta (a); EL/1655A, 25-8-65, (D) Scraps, (A) Iron and steel scrap (d); 26-7-65 (e).

52. Shri Monindra Nath Bose, carrying on business under the trade name Messrs Eastern Molders and Engineers, 3/1 Mangoe Lane, Calcutta (a); EL/3426A, 24-1-61 (b); (D) Water proof, cable, fan, welder, alternator, electrodes, vibrator, copper rod, copper pipe, tin seal, grill, collapsible gate, pressure guage, tool bits, toul, bit, jute string ball, jute bag, paper sack string (d); (A) Raw materials. (2) Plant and machinery, spare parts and accessories, (3) Consumable stores, e.g. machine oil Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturers of the goods named below : (1) spare parts of machineries made of plastic, rubber, bakelite and ebonite (e); 26-7-65 (e).

53. (S) Shri Netai Chandra Ghosh, Shri Saroj Kumar Ghosh, partners, carrying on business under the trade name Messrs Shyamal Motor Stores (for) Shri Netai Chandra Ghosh, Shri Saroj Kumar Ghosh and Prafulla Kumar Mukherjee, carrying on business under the trade name Messrs Shyamal Motor Stores, 10 British Indian Street, Calcutta (a); EL/3394A, 17-11-55 (b); 31-7-65 (e).

54. Messrs. B. R. Herman and Mohatta (India) Private Ltd., 19 British Indian Street, Calcutta (a);

EL/1559A, 25-2-48 (b); (D) Hardware. (A) Wire (d); 31-8-65 (e).

55. Messrs. Consultants for Industries Private Ltd., 6 Old Post Office Street, Calcutta (a); EL/3555A, 29-9-62 (b); Insert Floating Crane after the word Electric furnace (c); 31-7-65 (e).

56. Shri Gurbox Singh carrying on business under the trade name Good Will Automobiles, 6 Mangoe Lane, Calcutta (a); EL/3169A, 22-8-56 (b); (A) Second hand Trucks and Motor Cars (d); 3-8-65 (e).

57. Messrs. Shyamsunder Goenka, Ramprosad Goenka, Sitaram Chowdhury Sm. Jayatu Debi Goenka and Sm. Sabitri Debi Goenka, carrying on business under the trade name Sanitary Ware Distributors, 15 Stephen House, Mission Row, Calcutta (a); EL/280B, 19-3-58 (b); (A) Cast iron pipe and its fittings, lead, lead pipe and its fitting, sanitary brass fittings and sanitary iron fittings (d); 4-8-65 (e).

58. Sm. Mohindar Bedi, carrying on business under the trade name Mohindar Bedi and Sons, 55/2 Natabar Paul Road, Howrah (a); HW/3052A, 13-7-65 (b); (A) Electrical Insulator (d); 24-7-65 (e).

59. (S) Dashurathi Mondal, carrying on business under the trade name Messrs D. R. Mondal (for) Messrs D. R. Mondal, (S) 206/2 Panchanantola Road, Howrah (for) 69 Panchanantola Road, Howrah (a); HW/1663A 27-9-55 (b); 2-8-65 (e).

60. Messrs Howrah Wood and General Industries (P) Ltd., 93 Deshparan Sashmel Road, Howrah (a); HW/1787A, 15-5-57 (b); (A) Paint, galvanised sheet, corrugated absestos sheet, expanded metal, winnet, aluminium sheet and plastic material (d); 2-8-65 (e).

61. (S) Sarbashri Probodh Chandra Das, Bimal Chandra Das and Krishna Kanta Das, carrying on business under the trade name Bichitra Shoe Company, 133 J. N. Mukherjee Road, Ghusury, Howrah (for) Shri Probodh Chandra Das, carrying on business under the trade name Bichitra Shoe Company, 153 J. N. Mukherjee Road, Ghusury, Howrah (a); HW/2159A, 3-9-60 (b); 31-7-65 (e).

62. Shri Nitya Bandhu Majumder, Hardwari Nath Tripathy and Munni Nath Tripathy, carrying on business under the trade name Messrs N. B. Majumder, (S) 1A Sovaram Basak Street, Calcutta, (for) 21 Nandan Road, Calcutta (a); (S) JK/3079A (for) AL/301A (b); 31-7-65 (e).

63. Shri Kastoor Chand Bagri, carrying on business under the trade name Kastoor Chand Bagri, 373 Upper Chitpur Road, Calcutta (a); JK/3028A, 29-1-60 (b); (A) Copper scrap and copper strip (d); 2-8-65 (e).

64. (S) Messrs. Biseswar Bose, Aditya Nath Dey, carrying on business under the trade name Minerals and Engineering (India) (for) Messrs. Biseswar Bose, Aditya Nath Dey, Amar Chunder Chandra, carrying on business under the trade name Minerals and Engineering (India), 27 Nalini Sett Road, Calcutta (a); JK/2860A, 10-3-58 (b); 3-8-65 (e).

65. Sarbasree Durgadutta Agarwlalla Dwarka Prasad Agarwalla, carrying on business under the trade name Messrs. Mahabir Hardware Store, Sevoke Road, P.O. Siliguri, District Darjeeling (a); JP/2026A, 27-3-61 (b); (D) Hardware and building materials, (A) Hinges, screw, hasps, aldrop, handles, gate hooks, tower bolts, bolts and nuts, asbestos sheets, pipe and fittings, brass fittings, brass sheets, and pipes, jute rope strings, canvas hessian, sisal rope, cotton waste, cotton rope, cotton canvas, tea garden and garage tools, G. I. buckets, washers, nails, asbestos rope, fibre, pluff, fire, bricks, five cements, french polish goods, rivets, aluminium rods, sheets, and tins, rubber goods, plastic cane pipe, handle sheet and bits, weighing materials, petromax and lanterns, armature binding materials, dunlopillow, pullies blocks, bolts, flooring materials, cane baskets, polythene, and alkathene pipe sheet and fittings, steel chair, greese, tube well pump and fittings white washing materials, glass, stencil ink, stone, tiles, marble goods, white cement (d); 27-7-65 (e).

66. Shri Mrinal Kanti Ghatak, Proprietor, carrying on business under the trade name Messrs U. K. G. and Bros, Merchant Road, P. O. and District Jalpaiguri (a); JP/2180A, 31-8-64 (b); (A) Bulb, drawing board and tee-square (d); 23-7-65 (e).

67. Shri Keshar Debi, carrying on business under the trade name Messrs. Brothers and Co., P.O. Haldibari, District Cooch Behar (a); JP/1828A, 3-2-53 (b); (A) Umbrella (d); 23-7-65 (e).

68. Shrimati Gouribala Saha, Proprietor, carrying on business under the trade name Messrs Gouri Bala Saha, Aranghata, Nadia (a); KR/1787A, 4-9-57 (b); (A) Cocoanut oil groundnut oil, pollythene bag (d) 27-7-65 (e).

69. Bird and Co., (Private) Ltd., 1 India Exchange Place, Calcutta (a); LR/1656A, 23-2-49 (b); (Add) Pedestal type ammeter t. p. i. c. switch (d); 25-6-65 (e).

70. Shri H. C. Bhattacherji carrying on business under the trade name Bhattacherjee and Bhattecherjee, (S) 23A Netaji Subhas Road, 5th floor, Calcutta (for) 2 Commercial Buildings Calcutta (a); LR/39A, 25-9-41 (b); 26-6-65 (e).

71. Messrs. Eastern National Engineering Works Private Ltd., 12A Netaji Subhas Road, Calcutta (Add.) Addl. place of business Jessore Road, Doharia, 24-Parganas (S) LR/367B (for) LR/3869A, 7-4-58 (b) 26-6-65 (e)

72. (S) Messrs. J. D. Vora, B. K. Ghosh, carrying on business under the trade name Bengal Light House, 200 Old Chinabazar Street, Calcutta (for) Messrs. N. N. Doshi V. N. Doshi, J. D. Vora, B. K. Ghosh, carrying on business under the trade name Bengal Light House, 200 Old Chinabazar Street, Calcutta (a); LR/2619A, 18-10-55 (b); 26-6-65 (e).

73. Shri Mohan Lal Tiberwalla and Shrimati Sharda Tiberwalla, carrying on business under the trade name Tibco Enterprise, 2, Clive Ghat Street, Calcutta (a); LR/3001A, 17-2-59 (b); (Add) Weigh bridge (d); 26-6-65 (e).

74. (S) Messrs. Gobind Ram Agarwal and Sree Niwas Agarwal, carrying on business under the trade name Reliable Industrial Stores (for) Shri Gobind Ram Agarwal, carrying on business under the trade name

Reliable Industrial Stores, 59 Netaji Subhas Road Calcutta (a); LR/3677A. 1-4-65 (b); (Add) M. S. Expanded metal, combination square, gum boots, barbed wire, checknuts, buckles, circlips, cables (d); 28-6-65 (e).

75. Shri Bimal Krishna Mondal, carrying on business under the trade name Messrs Engineering Service and Stores, 24 Netaji Subhas Road, Calcutta (a); LR/1000A. 28-9-42 (b); (Add) Electric motor, alternator, generator, starter and spare parts thereof, ball and roller bearing rice huller and fittings, belting, v. belts, tools, nuts, rails, pully and block, wire rope, cuplings, chanel, lathe, shafting, vibrator, pipe and fitting oil engines and spare parts, ammeter, volt meter, electric wire and cables, switch board, small tools, pump and pumping sets, deleted electrical machine mill stores, machine parts metals (d); 28-6-65 (e).

76. Shri Sunil Kumar Guha, carrying on business under the trade name Messrs Young and Co., 12 Netaji Subhas Road, Calcutta (a); LR/3156A, 8-4-60 (b); (Add) M. S. wire(d); 29-6-65 (e).

77. Messrs. Jajodia Mercantile Co. Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/1808A. 19-10-49 (b); M. S. Angles, R. S. Joists (d); 3-7-65 (e).

78. Messrs.Lakhmandas Bagri, Premratan Kakra, Shib Kumar Bagri, Sushil Kumar Bagri and Basant Kumar Bagri, carrying on business under the trade name Bright Steel Corporation, 20 Netaji Subhas Road, Calcutta (a); LR/3405A, 21-12-62 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (I) Bright steel bar (c); (Add) Silver steel rod, loom spindle steel (d); 5-7-65 (e).

79. Impex (Calcutta) Private Ltd., (S) 16, India Exchange Place, Calcutta (for) 12A Netaji Subhas Road, Calcutta (a); LR/2672A, 1-6-56 (b); 6-7-65 (e).

80. Sarbasree Murulidhar Almal, Biswambhar Doyal Sureka and Bejoy Kumar Almal, carrying on business under the trade name Messrs Bharat Hardware Industries, 14, Netaji Subhas Road, Calcutta (a); LR/3165A, 15-2-57 (b); (Add) H. b. wire (d); 6-7-65 (e).

81. Messrs. Mac Wood (India) Private Ltd., 5 Clive Row, Calcutta (a); LR/3510A, 6-11-63 (b); (Add) (iii) Silver Can after the word process of manufacture in the goods named below in the Manufacturing column (c); (Add) Tamarind seed powder (d); 7-7-65 (e).

82. Messrs Anil Kumar Raha and Lalit Mohan Mukherjee, carrying on business under the trade name R. D. Main and Co., 20 Netaji Subhas Road, Calcutta (a); LR/3281A. 23-11-61 (b); (A) Lamp (d); 7-7-65 (e).

83. Indo Burma Petroleum Co., Ltd., 8 Netaji Subhas Road, Calcutta (a); LR/2546A. 29-11-56 (b); Add. Bitumen (d); 7-7-65 (e).

84. W. A. Beardsell and Co. (Pr.) Ltd., A-3 Gillander House, Netaji Subhas Road, Calcutta (a); LR/349B. 22-12-41 (b); Add. Spindle tape (d); 7-7-65 (e).

85. Shri Sadhan Syam carrying on business under the trade name Messrs Sylman Industries, 12A Netaji Subhas Road, Calcutta (a); LR/3541A, 21-2-64 (b); Add after the words in the actual process of manufacture of goods named below for sale (XII) Fabricated iron and steel goods (c); 8-7-65 (c).

86. Shri Anantray M. Sanghvi, carrying on business under the trade name Messrs Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3555A. 2-4-64 (b); (A) Alternator (d); 9-7-65 (e).

87. The Soorah Jute Mills Co., Ltd., 15 India Exchange Place, Calcutta (a); LR/1309A. 26-9-41 (b); (A) Tea after the word manufacture of the goods named below (c); 9-7-65 (e).

88. Birla Jute Mfg. Co. Ltd., 15 India Exchange Place, Calcutta (a); LR/329A. 26-9-41 (b); (A) Tea after the word manufacture of the goods named below (e).

89. Bally Jute Co., Ltd., 15 India Exchange Place, Calcutta (a); LR/302A. 26-9-41 (b); (A) Tea after the word manufacture of the goods named below (e). 9-7-65 (e).

90. Symonds Distributors Private Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/1290A. 27-9-46 (b). (A) Foot ball covers, foot ball boots foot ball inflater foot ball bludder, sports wear, sports vests volley ball covers, volley ball bludder basket ball covers, basket ball bludder lawn mowers and its components (d) 9-7-65 (e).

91. Electrical Apparatus Private Ltd. (S) 211 Old Chinnabazar Street, Calcutta (for) 54 Ezra Street Calcutta (a); (S) LR/3710A (for) CL/2610A (b). 10-7-65 (e).

92. Alumni Industries Private Ltd., 5B Clive Ghat Street, Calcutta (a); LR/2808A. 25-11-57 (b); Add after the words in the actual process of manufacture of the goods named below (V) Leather hand glove (VI) Leather belting, (VII) Leather tools bag, (VIII) Leather cash bag, (IX) Leather belt, (X) Leather ring (c); (A) Leather hand glove, leather shoes, leather chappals, leather moshaks, hides and skins, tanned leather, Leather boots, (d); 10-7-65 (e).

93. E. Abbasbhoy and Co., 10 Canning Street Calcutta (a); LR/1111A, 2-3-45 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Spare parts of rice mill, flour mill, oil mill machines, (ii) Spare parts of steam engine and oil engine (c); 10-7-65 (e).

94. Shri Bimal Kumar Banerjee, carrying on business under the trade name Pan Indian Traders, 22 Strand Road, Calcutta (a); LR/3339A, 2-12-55 (b); (A) M.s. sheet, m. s. plate, m.s. flats, m. s. channels, m. s. bolts and nuts, m. s. joists, m. s. bar, m. s. angles (d); 12-7-65 (e).

95. Shri V. K. Nair, carrying on business under the trade name Nair and Co., 24 Strand Road, Calcutta (a); LR/3686A, 28-4-65 (b); (A) Alcap, electric fan basbur chamber, elbow, kit katt fuse and plug, brass bracket holder, brass batten holder, brass angle holder screw holder (d); 13-7-65 (e).

96. (S) Shri Bhagwat Swarup Bakshi carrying on business under the trade name Leon Trading Corporation for Bharma Swarup, Bhagwat Swarup, Partners, carrying on business under the trade name Leon Trading Corporation, 53 Netaji Subhas Road, Calcutta (a); R/2645A, 10-2-56 (b); 14-7-65 (e).

97. Sarbasree Sitaram Saraf, Ramnath Saraf, Biswanath Saraf, carrying on business under the trade name Steel Distributors, 7 Lyons Range Calcutta (a); LR/3288A, 26-12-31 (b); (A) Tea (d), 14-7-65 (e).

98. Shri Dilip Kumar Dutta, Proprietor, carrying on business under the trade name Messrs Hindusthan Metal Industries, (S) 21B Canning Street, Calcutta (for) 38 Netaji Subhas Road, Calcutta (a); (S) LR/714A (for)) CR/3170A (b); 15-7-65 (e).

99. Proprietor Shri Partha Mukherjee, carrying on business under the trade name Messrs Eastern Industrial Corporation, 40A Baldeo Para Road, Calcutta (a); MK/3679A, 7-1-64 (b); (A) (1) Raw materials Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: i) Overhead transmission line equipment (e); 23-7-65 e).

100. Messrs Mahadeo Prasad Mussadi and Rajaram Mussadi, Biswanath Mussadi, and Shyam Sundar Mussadi, Partners, carrying on business under the trade name Messrs Kaluram Mahadeo Prasad 1 Meehua Bazar Street Calcutta (a); MK/602A, 10-10-41 (b), 23-7-65 (e).

101. (S) Shri Kedar Nath Agarwalla, Keshmirlal Agarwalla and Chandrabhan Agarwalla, carrying on business under the trade name Messrs Bharat Steel Trading Co., (for) Shri Kedarnath Agarwalla, carrying on business under the trade name Messrs Bharat Steel Trading Co., 189 Muktaram Babu Street, Calcutta (a); MK/3884A, 15-12-64 (b); 27-7-65 (e).

102. Partners Mussamat Ganga Dei, Santlal Jaiswal Bhagwati Prosad Jaiswal, Basmati Devi and Ram Sankar Prasad Jaiswal, carrying on business under the trade name Messrs Ajodharam Mathuraram, 77 Kailash Bose Street, Calcutta (a); MK/164A, 24-10-41 (b); (A) Iron and steel new, scrap, defectives and cuttings (D) New iron and scrap (d); 27-7-65 (e).

103. Shri Sadhan Kumar Bagchi and Shri Dilip Kumar Bagchi carrying on business under the trade name Messrs Bagchi Electric Co., 262 Upper Circular Road, Calcutta (a); MK/3504A, 15-11-62 (b); (A) 1) Raw materials, (3) Consumable stores, viz., sand paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Starter, shunt regulator, bus bar chamber and switch board after the word nil (e); 27-7-65 (e).

104. Proprietor Shri Krishna Kinkar Dutt, carrying on business under the trade name Messrs Sree Durga Coal Tar Co., 18 Canal East Road, Calcutta (a); MK 3870A, 15-3-65 (b); (A) Coal pitch, coal tar, furnish oil (d); 27-7-65 (e).

105. Proprietor Shri Sudhir Kumar Ari, carrying on business under the trade name Messrs Ari and Sons, 14 Ultadanga Road, Calcutta (a); MK/3699A, 11-3-64 (b); (A) (1) Raw materials Battery container cell cover with plug after the word carbide for manufacture of Battery (e); 27-7-65 (e).

106. Shri Ramratan Saraf and Purushottamdas Khaitan, carrying on business under the trade name Messrs Shri Ambika Metal Works, 47 Tarak Paramanik Road, Calcutta (a); MK/3669A, 13-12-63 (b); (S) Raw materials (for) Raw materials Brass and copper scrap (A) Aluminium, gunmetal and bronze casting for sale after the word pipe fittings (e); (A) Aluminium castings, copper contact, brass rod, copper rod, gun metal rod (d); 28-7-65 (e).

107 Shri Ram Kapoor, Shri Omprakash carrying on business under the trade name Messrs R. K. Products, 5 Jagabhandu Boral Lane, Calcutta (a); MK/2497A, 7-5-54 (b); (A) Buff, emery polishing paper, luster for polishing after the words consumable stores. (A) Dotpen after the words fountain pen parts for sale (e); 29-7-65 (e)

108. Messrs Supedar Routh and Ram Prabash Routh carrying on business under the trade name Messrs Ansu Battery Corporation, 148A, Upper Circular Road, Calcutta (a); MK 2676A, 30-7-65 (b); (A) Barrium sulphate, coal and carbide as consumable stores. (A) its parts after the word storage battery (e); 29-7 65 (e)

109. (S) Sarbasree Prabhudayal Agarwala, Gouri Sankar Agarwala, and Sheo Kumar Agarwala carrying on business under the trade name Prabhudayal Gouri Sankar (for) Shri Prabhudayal Agarwala carrying on business under the trade name Prabhudayal Gouri Sankar, 126 Railway Market, P. O. Kharagpur, District Midnapore (a); MN. 1721A, 9-4-64 (b); Nil (e); Nil (d); 28-7-65 (e).

110. (S) Sarbasree Prabhudayal Agarwala, Gour Sankar Agarwala, and Sheo Kumar Agarwala carrying on business under the trade name Prabhudayal Gouri Sankar (for) Shri Prabhudayal Agarwal carrying on business under the trade name Prabhudayal Gouri Sankar, 126 Rly, Market, P.o. Kharagpur, Dist. Midnapore (a); MN/1721A, 8-4-64 (b); 28-7-65 (e).

111. Shri Punam Chand Bothra, Proprietor, carrying on business under the trade name Messrs Jain Wire-netting Stores, 62 Netaji Subhas Road, Calcutta (a); MR/1942A, 26-10-49 (b); (D) Wire, hardware and (i) any other raw materials, (2) plants, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of wire-netting for sale. (A) (1) Raw materials wires, (2) Plant, machinery spare parts and accessories, wire-netting, manufacturing machines, spare parts, (3) Consumable stores, e.g., Machine oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Wire-netting (e); (D) Aluminium. (A) Wire, expanded metal, barbed wire (d); 2-8-65 (e).

112. Messrs Brijratan Minani, Kishandas Mimani, Chandratan Minani, Gobardhandas Baheti, Kishanlal Baheti and Darkadas Baheti, Partners, carrying on business under the trade name Messrs Prokash Chandra Kishanlal, 35 Cross Street, Calcutta (a); MR/2094A, 23-10-52 (b); (D) Hardwares, (A) Wire nails, rivets, nuts, belts, screw all type, hoop iron, tinplate, joists, angels, m. s. square, bars g.i. wire, barbed wire, rails (d); 3-8-65 (e).

113. (S) Messrs Dharamdas Sugnichand Jetwani, Lakhimal Ramdas Keswani and Hirilal D. Jotwani, carrying on business under the trade name Seth Dharamdas Lakhimal and Co., (for) Messrs Dharam das Sugnichand Jotwani and Lakhimal Ramdas Keswani, carrying on business under the trade name Seth Dharamdas Lakhimal and Co., (S) Akra, P. O. Burtola, Calcutta-18 (for) Akra, 24-Parganas (a); PG/650A, 19-5-48 (b); 17-7-65 (e).

114. Shri Golokdev Chatterjee, carrying on business under the trade name Budge Budge Traders, 536 Mahatma Gandhi Road, Budge Budge, 24-Parganas (a); PG/3071A, 31-7-64 (b); (A) Refrigerator and tape recorder (d); 17-7-65 (e).

115. Shri Prafulla Ranjan Roy, carrying on business under the trade name Bagala Trading Corporation, 20/1 Bagha Jatin Road, Calcutta-36 (a); PG/1399A, 15-1-52 (b); (A) Bricks and stone chips (d); 17-7-65 (e).

116. Messrs Debapriya Guha and Geta Guha carrying on business under the trade name Industrial Equipments and Spares, 70 Selimpore Road, Calcutta-31 (a); PG/3192A, 26-6-63 (b); (A) Phosphor bronze bush, copper strip (d); 19-7-65 (e).

117. Messrs Ranendra Mohan Sen and Sunil Kumar Brahma, carrying on business under the trade name Messrs Ronsun and Co., 38 S. N. Roy Road (Sahapur Main Road) Calcutta-38 (a); PG/1647A, 2-3-64 (b); (A) Wooden pegs, mallets, pins, m. s. flats, sheets, rods, bamboo, timber, burie, g. i. wire, all for erecting tents and as parts thereof (d). 19-7-65 (e).

118. (S) Messrs Bharat Kernels, Private Ltd., carrying on business under the trade name Bharat Kernels Private Ltd., (for) Messrs Bharat Kernels Private Ltd., (S) 24-B Basantalal Saha Road, Calcutta-53 (for) 24-B Basantalal Saha Road, Calcutta-33 (a); PG/2748A, 20-9-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Powdered chillies, powdered dhania, powdered jira, powdered ginger, powdered garam masala, powdered amchur, table salt and curry powder (e); (A) Wax polish, shoe polish, shoe cream and shoe whitening liquid (d); 19-7-65 (e).

119. Sm. Sudha Rani Banerjee, carrying on business under the trade name Esbee and Co., P-2 Mitra Colony, Calcutta-34 (a); PG/3155A, 1-2-61 (b); (A) China clay, quartz, bentonite, powder, magnesium chloride, zinc chloride, stearic acid, titanium dioxide and hydrochloric acid (d); 20-7-65 (e).

120. Messrs Sangatmal, Chhodomal and Devidas, carrying on business under the trade name Devi Bricks, (S) P. O. Akra Krishnanagar, 24-Parganas (for) Village Chakraborttypara, P. O. Dakhinjagatdal, 24-Parganas (a); PG/2865A, 17-5-63 (b); 20-7-65 (e).

121. Messrs Express Dairy Co. Ltd., carrying on business under the trade name Express Dairy Co. Ltd., (S) 198 Bhupen Roy Road, Behala, 24-Parganas 7/B, Lindsay Street (Depot) (Kamdhenu), 219 Chittaranjan Avenue, Calcutta (Depot), Mandalpara Road, Behala, P-543/1, Block "N" New Alipur (Depot) Calcutta (for) 198 Bhupen Roy Road, Behala 24-Parganas., 7/B, Lindsay Street (Depot) 219 Chittaranjan Avenue, Calcutta (Depot), Mandalpara Road, Behala (3) (a); PG/93B, 2-7-43 (b); 23-7-65 (e).

122. (S) Messrs Gostha Behari Sadhukhan, Bal Chandra Sadhukhan, Natick Chandra Sadhukhan, Nanda Dulal Sadhukhan, Ranjit Kumar Sadhukhan, Birendra Nath Sadhukhan and Swapan Kumar Sadhukhan, carrying on business under the trade name Bharati Stores, (for) Messrs Gostha Behari Sadhukhan, Balai Chandra Sadhukhan, Natick Chandra Sadhukhan, Nanda Dulal Sadhukhan and Ranjit Kumar Sadhukhan carrying on business under the trade name of Bharati Stores, (S) Sodepur, 24-Parganas (for) B. T. Road, Post Panihati, 24-Parganas (a); PG/1852A, 6-9-5[illegible] (b); 24-7-65 (e).

123. (S) Messrs Ram Ranjan Khan, Satya Ranjan Khan and Joy Guru Samanta, carrying on business under the trade name Damodar Bhandar (for) Ram Ranjan Khan and Ganga Ram Jush, carrying on business under the trade name Damodar Bhandar, Kankinara Bazar, P. O. Kankinara 24-Parganas (a) PG/867A, 10-6-49 (b); 28-7-65 (e).

124. Shri Muktalal Shaw, carrying on business under the trade name Muktalal Shaw, Canning Town 24-Parganas (a); PG/3207A, 30-4-65 (b); (A) Asbestos (d); 29-7-65 (e).

125. Shri Sriniwas Golash, Proprietor, carrying on business under the trade name Messrs K. N. Lawyer and Co., 33 Canning Street, Calcutta (a); KL/307A 10-10-41 (b); (A) Caustic Soda (d); 31-7-65 (e).

126. (S) Sarbasree Tulsicharan Mukerjee Dilip Kumar Mukherjee and Tapen Kumar Mukherjee carrying on business under the trade name Mukherjee and Sons (for) Shri Tulsi Charan Mukherjee, Proprietor, carrying on business under the trade name Mukherjee and Sons, 14/2 Old Chinabazar Street, Calcutta (a); RB/219A, 6-9-41 (b); 2-8-65 (e).

127. Shri Suresh Chandra Bhowmick, Shri Sailes Chandra Bhowmick, Partners, carrying on business under the trade name Messrs Suresh Chandra Bhowmick, 58 Clive Street, Calcutta (a); RJ/1080A, 10-3-4[illegible] (b); (D) Stationary, dry fruit, barley, dye, rope herb (d); 23-7-65 (e).

128. Shri Madanlal Agarwalla and Shri Gour Sankar Agarwalla, Partners carrying on business under the trade name Messrs Madanlal Gourisankar 18 Mullick Street, Calcutta (a); RJ/994A, 22-6-43 (b); (A) Electric bulb, cable (d); 23-7-65 (e).

129. Shri Gobinda Chandra Dirghangi, Proprietor carrying on business under the trade name Messrs Royal Machinery Corporation, 227 Mahatma Gandhi

Road, Calcutta (a); RJ/3041A. 12-9-62 (b); (A) Machine parts (d); 23-7-65 (e).

130. Shri Banechand Chhajee and Shri Iswarlal Chhalani, Partners, carryng on business under the trade name Messrs Banechand Puranchand. (S) 173 Mahatma Gandhi Road. Calcutta (for) 56 Netaji Subhas Road. Calcutta (a): (S) RJ/3154A (for) CR/969A (b): 27-7-65 (e).

131. Shri Murari Mohan Mukherjee and Ranjit Kumar Mukherjee. carrying on business under the trade name Messrs Uniform Supply Co. 10 4 Doctor Lane, Calcutta (a); TL/2026A. 25-8-65 (b). (A) Waterproof coats (d): 31-7-65 (e).

132. (S) Partners Sarbasri Jitendra Nath Roy Sm. Doli Rani Ghosh and Dilip Kumar Dutta. carrying on business under the trade name Messrs. Pioneer Pipe and Machinery Works. 7/1 Guripara Road. Calcutta for) Proprietor Shri Jitendra Nath Roy. carrying on business under the trade name Messrs Pioneer Pipe and Machinery Works. 7/1 Guripara Road Calcutta (a): TL/2631A. 24-10-62 (b): 31-7-65 (e)

133. Sarbasri Rampratap Gupta Ramesh Chandra Gupta. Partners, carrying on business under the trade name Messrs Gupta Brother. 26 Macleod Street. Calcutta (a); TD/2923A. 21-4-65 (b): (A) (1) Rubber hose pipe, (2) Copper pipe (3) g i wire (4) Screws d): 2-8-65 (e).

Explanatory notes :- Regarding the amendments made. the following code letters have been used to indicate the manner in which the particulars of a registration have been amended

(A) means "Add" : (D) means "Delete" . (S) means "Substitute".

S. K. BOSE, Commissioner.

No 256 C.T.—12th August 1965.- In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax) Act 1941 (Bengal Act VI of 1941). the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information: -

Notes.- (a) Serial number name address chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

(e) Date of cancellation.

1. Shri Butto Krishna Show. carrying on business under the trade name, Messrs. Butto Stores. 100/B Circular Garden Reach Road. Calcutta (a): AL 556A. 18-9-41 (b): Wine and pirit (d): 27-7-65 (e).

2. Messrs. Vithaldas. Ganji Mathuradas Gangji, Kalyanji Gangji. Shantilal Gangji and Dharams Gangji. carrying on business under the trade name Gangji Bhawnji, 10 1 Portuguese Church Street Calcutta (a): AT/187A. 12-11-45 (b). Bullion, hessian, gunny, jute manufactured goods, spices and tea, textiles and seeds (d): 31-7-65 (e).

3 Bholanath Dey. proprietor, carrying on business under the trade name. Messrs. Bholanath Dey. Chawk bazar Bankura (a): BK 493A. 5-1-62 (b); Raw materials plant. machinery. spare parts. accessories. Consumable stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Gold and silver ornaments (c). 22-7-65 (e)

4. Shri Mohadeb Dey. proprietor carrying on business under the trade name K. D Trading & Co., 85 Netaji Subhas Road. Calcutta (a) CR 3368A 17-8-63 (b) Pipe pipe fittings. bolts, nuts. rivets, washers screw. galvanized wire. ferrous and non-ferrous metal tube (d). 24-7-65 (e).

5 Shri Lalit Mohan Mullick. carrying on business under the trade name Messrs K C. Mullick, 19 9 Deshpran Shasmal Road. Howrah (a). HW 957A 27-5-49 (b) Coal (d) 31-7-65 (e)

6 Messrs Gajanand Agarwala and Om Prakash Agarwala carrying on business under the trade name Agarwala & Co. 197 Panchanontola Road. Howrah (a). HW 2445A. 12-9-62 (b). Pipes, pipe fittings and tubewells (d) 31-7-65 (e)

7 Shri Karni Kumar Mohta. Sm Pan Devi carrying on business under the trade name Ruby Art Printers. 401 7A Upper Chitpur Road Calcutta (a). JK 3249A. 17 5-63 (b) (1) Raw materials. (2) Consumable stores. viz Nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Cinema poster and (ii) Job printers for sale (c). 4-8-65 (e).

8 Messrs Hiralal Dhanuram. Chamurchibazar. P.O Banarhat district Jalpaiguri (a). JP/771A. 12-11-49 (b). Cloth cocoanut oil groundnut oil, tea, tobacco, spices. groceries, washing soap, biri. cigarette. toilet goods. stationery goods. umbrella. ropes vegetable ghee (d) 29-7-65 (e)

9. Sarbasree Dalal Chandra Roy and Sunil Kumar Das. carrying on business under the trade name Roy & Das Co. 16 India Exchange Place. Calcutta (a): LR/3458A. 7-6 63 (b). Tent and tarpaulin, small tools alkathene pipe. steel wire rope. manila tape. pulley block, torch light. water bottles, stensil for letter and number. scissors divider. chisel. wooden file mallet. sly wrench. door bolt, door cock. g. i. tee, tower. bolt screw white putty. bolts and nuts. long pan with a pair of foot rest. w a basin. steel tape. brass hinges. wire nails. j. i. elbow. g. i pipe with socket glass sheet. alkathene tube. single ply tents (d): 21-7-65 (e).

10. Messrs. The Steel Merchants Syndicate Private Ltd., 33 Netaji Subhas Road. Calcutta (a): LR/2552A. 29-11-54 (b): 23-7-65 (e).

11. Sarbasree Sourendra Kumar Das Gupta, Akhil Kumar Das Gupta, Sudhir Kumar Bhattacharjee, Ganesh Ch. Kundu and Bibhabati Kundu, Partners. carrying on business under the trade name Messrs. Modern Engineering Syndicate, 77/1 Cornwallis Street, Calcutta (a); MK/3725A, 31-10-61 (b); (1) Raw materials—Cotton cloth, woollen cloth, leather pigsing: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Bent caps for sale (c): Bent caps (d):31-7-65 (e).

12. Proprietor Gour Mohan Kanrar, carrying on business under the trade name Messrs. Lakshmi Bhandar, 22 Ultadanga Main Road. Calcutta (a); MK/2208A, 25-9-51 (b); Sugar, gur, fried rice, (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores. Certified by the purchasing dealer for use in any process in the manufacture of batasha, murki (c); Chira, muri, murki, batasha and khai (d); 31-7-65 (e).

13. Shri Khaderam Lal Sah, carrying on business under the trade name Khaderam Lal Sah, Mahatma Gandhi Road. Titagarh 24-Parganas (a); PG/1410A. 13-2-52 (b); All mill made and handloom cloth, woollen, artificial silk, bed sheets and chadar, carpets (d); 19-7-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials,

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 258 C.T. - 12th August 1965 - In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distributic of Electricity or any other form of powe

(g) Goods for use in the packing of goods for sal resale.

1. Brentford Electric (India) Limited. P-25 Tran port Depot Road. Calcutta-27 (a); 412A/AL (Centra 23-7-65 (b); Raw materials for manufacturing ele tric voltage, regulators and spares (d).

2. Shri Virendra Kumar Jain. carrying on busine under the trade name Kumar Stores. 71 Cannu Street. F-15 Calcutta (a); 1472A(AT) Centra 31-7-65 (b); Buckles, hooks, buttons (c);

3. Shri Ramesh Chandra Kakkad, Shri Chandu Bh Narshibhai Patel. carrying on business under the trad name, Ramesh & Co.. 14 Govind Chandra Dhar Lan Calcutta (a); 1473A(AT). Central. 4-3-65 (b); B leaves (c).

4. Messrs. Shivji Velji Kothari, Laxmibai Ve Kothari and Netai S Kothai (minor), carrying o business under the trade name Mocambo Restauran 25B Park Street. Calcutta (a); 971A(BH) Centr 31-7-65 (b); Cheese (c)

5. Shri Birendev Singh. carrying on business und the trade name B. Singh & Co. 12 Lower Chitpu Road, Room No. N. S. 24, 1st floor. Calcutta () 1651A(CL) Central. 24-7-65 (b); Electrical switch (c).

6. Messrs. Gobindlall Sarda. Madanlall Sard and Sm. Jasoda Devi Sarda. carrying on busine under the trade name. Madan Engineering Work 2 Raja Woodmunt Street Calcutta and 27 Chokpa Road, Liloouh Howrah (a) 1101A(CR) Central 24-7-65 (b).

7. Shri Sreepati Paul. Proprietor, carrying on bus ness under the trade name, Ashutosh Paul. Grandso Sree Nati Nath Paul. 146 2 Old Chinebazar Stree Calcutta (a); 1884A(CR) Central. 27-7-65 (b). Raw material umbrella handles. Provided that a goods for which exemption from payment of sales ta is claimed are intended for use in the actual proces of manufacture of the good named below : (i) umbrell (d).

8. Messrs. Bihar Malleable Castings Ltd., 16 Har Street. Calcutta (a): 940A(EL) Central, 24-7-6 (b).

9. Shri Manik Lall Mukherjee. carrying on busi ness under the trade name. Vec Battery Manufac turing Company. 3/1 Mangoe Lane Calcutta (a 941A(EL) Central. 28-7-65 (b)

10. Messrs. Kanubhai B. Patel, Nabin Chandr C. Patel and Himabhai R. Patel. carrying on busines under the trade name, Nootan Chemical Industries 4/1 Ahmed Mamooji Street, Liloouh, Howrah (a) 1089A (HW) Central. 23-7-65 (b); Raw materials other than declared goods for manufacture of sodium silicate (d).

11. Shri Jagmohan Damani. carrying on busines under the trade name, Damani Engineering Co., 17

Jahabarmal Jalan Road, (Opp. 25 Belur Road) Lilooah, Howrah (a); 1090A(HW) Central. 29-7-65 (b); Machinery for the manufacture of machinery parts (d).

12. Shri Durga Prasad Jalan, carrying on business under the trade name, Eastern Steel Distributors, 135/31A Girish Ghosh Road, Belur, Howrah (a); 1091A (HW) Central. 29-7-65 (b).

13. Messrs. Jagat Kumar Jain and Nirmal Chand Bucha, carrying on business under the trade name, Jainsons Electrical Corporation. 4/2 Pudya Ghosh Garden Lane, Lilooah, Howrah (a); 1095A(HW) (Central). 31-7-65 (b). Nuts and screws for manufacture of electric switches and plugs (d).

14. Messrs. Gordhan Saraogi and Raichand Saraogi, carrying on business under the trade name, Gordhan Saraogi, 2 Digambar Jain Temple Road Calcutta (a); 1216A(JK) Central. 31-7-65 (b).

15. Messrs Kundan Lal Agarwala and Tarachand Nigania, carrying on business under the trade name, Kundan Lal Agarwala & Co., 119 Cotton Street, Calcutta-7 (a); 1218A(JK) Central. 4-8-65 (b)

16. Shri Mangatrai Jain, carrying on business under the trade name Jain Hardware Stores, Sevoke Road, P. O. Siliguri, Dist. Darjeeling (a); 612A(JP) Central, 23-7-65 (b); Garrage tools, plumbing tools, sanitary goods and fittings, chromium plates goods and fittings, g.i. goods and fittings, rubber goods, iron, washers and screws, hinges, iron chains and hammers shols, spades, carpenter's tools, electric goods and fittings, mosaic materials, lime, coir and coir ropes, jute ropes, sisel ropes, cotton waste, canvas, wire, wire nails, pad locks and keys, hardware goods rexine, tower bolts (c);

17. Shri Bhagwandass Rampuria, carrying on business under the trade name Motilall Harkishan, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); 613A(JP) Central, 24-7-65 (b); Readymade garments, hosiery goods and woollen goods (c)

18. Messrs. Narayan Chandra Barman, Guiram Barman and Biswanath Barman, carrying on business under the trade name Messrs. Burman Metal Works, 17 Tarak Paramanik Road, Calcutta (a); 1316A(MK) (Central). 23-7-65 (b).

19. Messrs. Mahadeo Prosad Agarwalla, Bhagwandas Tibrewala, Hari Ram Tibriwala and Kalyanmal Agarwala, carrying on business under the trade name Messrs. Shyamsundar & Co., 2/1 Bhullav Das Street, Calcutta (a); 1317A(MK) (Central). 23-7-65 (b); Dry fruits (c).

20. Messrs. G. C. B. & Co. Private Ltd., 30/1B Arabinda Sarani, Calcutta (a); 1318A(MK) (Central). 28-7-65 (b).

21. Shri Shankar Prosad Gupta, carrying on business under the trade name Messrs. Gupta Metal Industries; 7 Keshab Sen Street, Calcutta, Calcutta-(1) (a); 120B(MK) Centtal. 31-7-65 (b).

22. Messrs. Kalika Singh, Sukuldeo Singh and Brij Nandan Singh, carrying on business under the trade name Bihar Saw Mill, Barasat Road, Barrackpore, 24-Parganas (a); 916A(PG) (Central), 27-7-65 (b); Timber (c); Timber intended for use in the manufacture of sized timber, wooden furniture, wooden doors and windows (d).

23. Messrs. Rameswarlall Agarwalla and Jagdish Prasad Agarwalla, carrying on business under the trade name Lawrence Chemical & Engineering Co., R. Gopalpur, Narayanpur, Dum Dum, 24-Parganas (a); 917A (PG) (Central), 27-7-65 (b); Silica sand intended for use in the manufacture of sodium silicate (d).

24. Messrs Associated Excavators and Dozers Private Ltd., 31/32 India Exchange Place, Calcutta (a); 1237A(RB) (C), 31-7-65 (b).

25. Messrs. Ram Ratan Mall and Dharam Chand Sethia, carrying on business under the trade name Techroperfect (India), P-36 India Exchange Place Extension, 3rd floor (Room No. D48B), Calcutta-1 (a); 1238A(RB) (C), 31-7-65 (b).

26. Shrimati Bimala Devi Pugalia, Shri Brijratan Pugalia, Shrimati Seri Kanwar Devi Pugalia, Shri Premratan Pugalia, partners, carrying on business under the trade name Messrs. Pugalia Trading Co., 203/1 Mahatma Gandhi Road, Calcutta (a); 937A(RJ) Central, 23-7-65 (b).

27. Shri Sarat Chandra Das, Proprietor, carrying on business under the trade name Messrs. Essdo Enterprise, 57 Monohardas Street, Calcutta (a); 939A(RJ) Central, 31-7-65 (b);

28. Shri Bimal Kumar Addy, Proprietor, carrying on business under the trade name Ava Trading Co., Seal's Lane, P. O. Chinsurah, Hooghly (a); 324A(SP) (Central), 31-7-65 (b); Lubricating Oil, industrial oil, grease (c).

29. Shri Sew Prosad Mundra, Proprietor, carrying on business under the trade name Sahyogi Brothers, 21 G. T. Road, Champdany, P. O. Baidya bati, Hooghly 32 Cross Street, Calcutta-7 (a); 40B(SP) (Central), 4-8-65 (b).

30. Shri Mrityunjoy Sadhukhan, Proprietor, carrying on business under the trade name Mrityunjoy Sadhukhan, S. C. Mukherjee Road, Baidyabati, Hooghly (a); 325A(SP)(Central), 5-8-65 (b); Cement (c).

31. Shri Nalini Mohan Shaoo, Proprietor, carrying on business under the trade name S. M. Trading Co., A22 New Market, Calcutta-13 (a); 1006A(TL) Central, 3-8-65 (b); File case, suit case, holdall, kit bag, money bag, toilet case, key case, tie case, writing case, jewellery case, spectacle case, comb case, leather page mark, leather paper weight, leather and rexin wall plates, leather and rexin calendars (c).

S. K. BOSE, Commissioner.

No. 259C.T.—12th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers

whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Sarbasree Lalji Vithalji, Ratilal Bhagawanji and Smt. Mukta Goni Premji, Partners, carrying on business under the trade name R. C. Lalji & Co., 22 Rupchand Roy Street, Calcutta (a); 1404A(AT) Central. 21-11-64 (b); (A) Tea (c); 31-7-65 (h).

2. Shri Shantilal Dulichand Shah, carrying on business under the trade name S. C. Shah & Co., 1 Portuguese Church Street, Calcutta (a); 106A(AT) Central. 24-6-57 (b); (D) Gunnies, white oil, aluminium, spindle oil, mercury, electrical goods, glass ware (A) hinge, dhania dal (c); 31-7-65 (h).

3. Shri Ramprosad Kajaria, carrying on business under the trade name Messrs. Ramprosad Omprakash, 28 Amratola Street, Calcutta (a); 1453A(AT) Central. 17-5-65 (b); (A) Black pepper (c); 4-8-65 (h).

4. Mohamed Aslam, Mukhtar Ahmed, carrying on business under the trade name Messrs. Crescent Rubber Industries, 13/1 New Tangra Road, Calcutta-15 (a); 867A(BH) Central, 26-9-64 (b); (A) Rubber, machine parts, tools and accessories (c); 4-8-65 (h).

5. (S) Mrs. W. H. Macdonald and Julia Mayde Gruyther, carrying on business under the trade name Messrs. J. D. Plastics (for) Messrs. Joseph Daniel Macdonald and Julia Mayde Gruyther, Partners, carrying on business under the trade name Messrs. J. D. Plastics, 4/1 Kiraya Road, Calcutta (a); 503A(BH) Central. 30-5-60 (b); 5-8-65 (h).

6. Messrs. Shewkarandas Agarwalla, Satyanarayan Agarwalla and Bibhuti Prosad Agarwalla, carrying on business under the trade name Shekarandas Satyanarayan, P. O. Birpara, District Jalpaiguri (a); 194A (CB) Central, 25-7-57 (b); (A) Kerosine oil (c); 4-8-65 (h).

7. Messrs. Mohanlal Shah & Probhudas Ghalani, carrying on business under the trade name Messrs. Everest Trading Corporation, 55 Canning Street, Calcutta (a); 1623A(CL) Central, 30-4-65 (b); (A) Nyton straps (c); 24-7-65 (h).

8. Pioneer Plastic Works Private Ltd., (S) 14/1 Ezra Street (for) 9 Ezra Street, Calcutta (a); (S) 1652 (CL) Central (for) 789A(RB) Central. 28-7-65 (h

9. Shri P. O. Doshi & L. O. Doshi, carrying on business under the trade name Messrs. Joosub Peerm hammed & Co., 44/45 Ezra Street, Calcutta (a); 544 (CL) Central, 10-8-57 (b); (A) Ball bearing with cas water pump bodies (c); 28-7-65 (h).

10. (S) Shri Shibdass and Shri Desraj carrying business under the trade name Mestrs. Nathumal Sons (for) Messrs. Nathumal & Sons., 35 Ezra Stree Calcutta (a); 745A(CL) Central. 26-4-58 (b); 28-7-6 (h).

11. (S) Ramwater Bhalla, H. D. Bhalla, Sm. Kamal Devi Maroo, carrying on business under the trade nam Messrs. Hind Electric Trading Co., (for) Ramwata Bhalla, Hardeodas Bhalla, Sitaram Maroo & Sm Kamala Devi Maroo, carrying on business under th trade name Hind Electric Trading Co., 12B Lowe Chitpore Road, Calcutta (a); 371A(CL) Central, 6-7-57 (b) 28-7-65 (h).

12. Shri Narsingh Das Bansal, carrying on business under the trade name Messrs. Natwarlal & Co., (S) 17 Kashinath Mallick Lane, Calcutta (for) 10/1 Syed Salley Lane, Calcutta (a); 1597A(CL) Central. 6-3-65 (b); 29-7-65 (h).

13. Messrs. Banerjee Chakraborty & Co. (P) Ltd 135 Canning Street, Calcutta (a); 631A(CR) Central. 13-7-57 (b); (D) Hardware (c); 24-7-65 (h).

14. (S) Sarbasri Dhirajlal Kundalia, Nagendas Kundalia, Jaysukhlal Kundalia and Hasmukhlal Kundalia, carrying on business under the trade name of Hasmuklal Jaysukhlal Bros. (for) Messrs. Hasmukhlal Jaysukhlal Bros., 100 Old Chinabazar Street, Calcutta (a); 177A(CR) C, 25-6-57 (b); (A) Aluminium ingots (c) 27-7-65 (h).

15. (S) Messrs. Sirajbhai Mulla Ebrahim Harawala Aftab Ahmad, Moiz Ahmad, Fakhruddin Nazmuddin and Ahmad Faizullahbhai, carrying on business under the trade name National Hardware Syndicate (for) Messrs. Siraj Ebrahim Hararwalla, Ahmad Faizullabhai and Saifuddin Zakaiuddin Pachmerhiwalla, carrying on business under the trade name National Hardware Syndicate, 67B Netaji Subhas Road, Calcutta (a); 720A(CR) C, 19-7-57 (b); 28-7-65 ((h)).

16. (S) Sarbasree Shiva Prasad Agarwalla and Pravin Chandra Bhojnagarwalla, Partners, carrying on business under the trade name Messrs. Bhojnagarwalla & Co. (for) Messrs. Bhojnagarwalla & Co P-10 New Howrah Bridge approach Road, Calcutta (a 521A(CR) (C), 8-7-57 (b); 28-7-65 (h).

17. Sarbasree Atrilal Narbheram Chanchani, Prabhulal Narbheram Chanchani Naren H. Chanchani Hemendra P. Chanchani, Bhupen D. Chanchani and Trambaklal Lalji Worah, partners, carrying on business under the trade name Messrs. International Store 73 Netaji Subhas Road, Calcutta (a); 35A(CR) C. 5-7-57 (b); (D) Hardware (c); 29-7-65 (h).

18. Messrs. Mohanlal & Omprokash, Partners, carrying on business under the trade name Haryana Store

Kalimpong (a); 377A(DJ) (C), 25-8-62 (b); Medicine (Ayurvedic), (c); 29-7-65 (h).

19. (S) Hirendra Nath Mullick, Dulal Chand Mullick & Ramen a Lal Daw, carrying on business under the trade name H. N. Electricals (for) Messrs. H. N. Elect i-cals (s) 29A Bentinck Street, 30 Bentinck Street, 2nd floor, Calcutta (for) 29A Bentink Street, Calcutta (a); (S) 134B(EL) Central (for) 489A(EL) Central, 18-12-57 (b); 24-7-65 (h).

20. Shri Manindra Nath Bose, carrying on business under the trade name Messrs. Eastern Moulders & Engineers; 3/1 Mangoe Lane, Calcutta (a); 664A(EL) Central, 24-1-65 (b); (D) Rubber sheet, rubber bush, rubber bucket, rubber rings, washer, gasket packing, belting, pipe, alkathin, alkathin sheet, leather washers, leather bucket, leather rings, plastic asbestos sheet, fibre rod, fibre sheet, fibre washers, rubber insertion, water proof, rubber cloth, switches, box conduit, cables, cable socket, bulbs, holders, electrical resistance, condenser, electrodes, switch board, washer brass rod, iron rod, copper rod, brass sheet, brass pipe, copper pipe copper sheet, m. s. sheet, hacksaw blade, couplings, grills, collapsible gate, wheels, chains, gear, top, cutter, shellac, reamers, drills, wooden mallet, files, castings, pressure gaudges, tool bit, roul bit, wax rope, hessian, jute string ball, jute thread, cotton waste, jute bag, canvas belting, turpolins, tents, sack, sack string, pencil, khata, paper board, ribbon stamp pad, carbon paper, paper fasterner, scale, paste, sealing wax, pap weight, punching machine, pen, sheet glass (c); (A) Raw materials, (2) plant and machinery, of spare parts and accessories for purpose of manufactures 7-spare parts of machine made of rubber, plastic, bakelite and ebonite (d); 26-7-65 (h).

21. (S) Shri Netai Chandra Ghosh, Saroj Kumar Ghosh, partners, carrying on business under the trade name Messrs. Shyamal Motor Stores (for) Shri Netai Chandra Ghosh, Saroj Kumar Ghoshand Prafulla Kumar Mukherjee, partners, carrying on business under the trade name Messrs. Shyamal Motor Stores, 10 British Indian Street, Calcutta (a); 635A(EL) Central 1-7-57 (b); 31-7-65 (h).

22. Messrs. B. R. Herman & Mohatta (India) Private Ltd., 19 British Indian Street, Calcutta (a); 99A(EL) Central, 27-6-57 (b); (D) Hardware, (A) Wire (c); 3-8-65 (h).

23. Shri Biswanath Bhagot, carrying on business under the trade name Biswanath Pan Bhandar, 5/1 J. C. Bose Road, Howrah (A) Tamluk, Midnapore (1) (a); (S) 105B(HW) Central (for) 783A(HW) Central (b); 23-7-65 (h).

24. Shri Nirode Chatterjee, carrying on business under the trade name Bombay Traders, (S) P. O. Duilya via Andul-Mouri, District Howrah (for) 1 Amratalla Lane, Calcutta (a); (S) 1092A(HW) (Central) (for) 367A(AT) (Central) (b); 31-7-65 (h).

25. Shri Binode Behari Chatterjee, carrying on busi-ness under the trade name Eastern Trading Society, (S) P. O. Duilya via Andul Mouri, Dt. Howrah (for) Amratola Lane, Calcutta (a); (S) 1093A(HW) (Central) for) 368A (AT) (Central) (b); 31-7-65 (h).

26. Shri Minoti Charan Chatterjee, carrying no business under the trade name Bombay Trading Company, (S) P. O. Duilya via Andul Mouri, District Howrah (for) 1 Amratola Lane, Calcutta (a); (S) 1094A (HW) (Central) (for) 372A(AT) (Central) (b); 31-7-65) (h).

27. (S) Sarbashri Probodh Chandra Das, Bimal Chandra Das & Krishna Kanta Das, carrying on business under the trade name Bichitra Shoe Company (for) Shri Probodh Chandra Das, carrying on business under the trade name Bichitra Shoe Company, 133 J. N. Mukherjee Road, Ghusury, Howrah (a); 558A(HW) Central, 15-9-60 (b); 31-7-65 (h).

28. Shri Nitya Bandhu Majumder, Hardwari Nath Tripathi and Munni Nath Tripathi carrying on business under the trade name Messrs. N. B. Majumder, (S) 1A Sovaram Basak Street, Calcutta (for) 21 Nandan Road, Calcutta-25 (a); (S) 1217A(JK) Central (for) 8A(AL) Central (b); 31-7-65 (h).

29. Messrs. Hari Prosad Chand Gothia, Ramnath Chand Gothia, Atmaram Chand Gothia, carrying on business under the trade name Dhanraj Hari Prosad, 71 Burtolla Street, Calcutta-7 (a); 580A(JK) Central, 13-8-57 (b); (A) Stapling machine, eraser, pencil, pencil cutters, fountain pen, scale and ink (c); 3-8-65 (h).

30. Sarbasree Satya Narayan Ram & Ramanand Prosad, partners, carrying on business under the trade name Messrs. Satya Narayan Ram & Co., Nayabazar, P. O. Siliguri, District Darjeeling (a); 583A(JP) Central, 1-2-63 (b); (A) Khesari chuni, mustard oil, groundnut oil and linseed oil (c); 24-7-65 (h).

31. Messrs. Narsingdas Agarwalla, Bajranglal Agar-walla, Omprakash Agarwalla & Chaganlal Agarwalla, carrying on business under the trade name Narsingdas Bajranglal, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); 486A(JP) Central, 29-12-61 (b); (A) Linseed oil, mahua oil, til oil, mustard oil, groundnut castor oil, soap store powder, causict soda copra, jagre, gram, tejpat, turmeric (c); 29-7-65 (h).

32. Sarbasree Durgadutta Agarwalla, Dwarka Pro-Prosad Agarwalla, partners, carrying on business under under the trade name Messrs. Mahabir Hardware Stores, Sevoke Road, P. O. Siliguri, District Darjeeling (a); 467A(JP) Central, 27-3-61 (b); (D) Hardware, building materials, (A) Hinges, screws, hasps, aldrops, handles, gate hooks, tower bolts, bolts and nuts, asbestos sheet, pipe rope powder and fittings, brass fittings, pipe and pipe fittings, cotton waste, cotton rope and and cotton tape, garage and tea garden tools and im-plements, washers, nails, fire bricks clay and cement, rivets, french polish and polish materials, rods and sheets of iron, brass, copper and aluminium, rubber goods, plastic cane, pipe, handle, sheet, sheets and bits, weighing and measureing goods, petromax and lantern and fittings, armeture binding materials, locks and suitcase fittings, boards, flooring materials, polythene and alkathene, pipe sheets and fittings, steel chairs and tables, greese, lime, glass, electrical fittings, auto lamps, paints and paint oil (c); 27-7-65 (h).

33. Sarbasree Khagendra Nath Naskar, Amarendra Nath Naskar, Shankar Nath Naskar, Ashoke Kumar Naskar, Ashok Kumar Sarkar and Sunil Kumar Addy, carrying on business under the trade name Kalyanpur

Canning Corporation , C/3 Gillander House, 8 Netaji Subhas Road, Calcutta (a); 1665A(LR) Central, 7-5-65 (b); (S) Pectin (for) pectings for manufacture of (A) Jelly, chutney, pickles jams, marmalade sauces and vineger, canned vegetables, canned fruits, squashes and juices, curry powder, fruit syrup (d); 25-6-65 (h).

34. Shri Heramba Chandra Bhattacherji, carrying on business under the trade name Messrs. Bhattacherji & Bhattacherji, (S) 23A Netaji Subhas Road, 5th floor, Calcutta (for) 2 Commercial Buildings, Calcutta (a); 902A(LR) Central, 16-7-58 (b); 26-6-65 (h).

35. Messrs. Eastern National Engineering Pvt. Ltd., 12A Netaji Subhas Road, Calcutta, (A) Jessore Road, Doharia, 24-Parganas (a); (S) 173B(LR) Central (for) 953A(LR) Central (b); 26-6-65 (h).

36. (S) Messrs. J. D. Vora, B. K. Ghose, carrying on business under the trade name Bengal Light House, 200 Old Chinabazar Street, Calcutta (for) Messrs N. N. Doshi, V. N. Doshi, J. D. Nora, B. K. Ghose carrying on business under the trade name Bengal Light House, 200 Old Chinabazar Street, Calcutta (a); 271A(LR) Central, 4-7-57 (b); 26-6-65 (h).

37. Sarbasree Mohammadbhai Raja, Abbasbhai Alimohammad, carrying on business under the trade name Messrs. Greenways Hardware and Tools Corporation, 22 Canning Street, Calcutta (a); 1071A(LR) Central, 10-7-59 (b); (A) Electric operated pipe bender (c); 28-6-65 (h).

38. Shri Bimal Krishna Mondal, carrying on business under the trade name Messrs. Engineering Service & Stores, 24 Netaji Subhas Road, Calcutta (a); 904A(LR) Central, 16-7-58 (b); (D) Electrical mill stores and machine, machine parts, metal (A) Electric motor, alternator, generator, starter and spare parts thereof, ball and roller bearing, rice huller and fittings, belting, v. belt, bolts, nuts, rails, pulley and block, wire rope, cuplings, channel, lather, shafting, vibrator, pipe and fittings, oil engines and spare parts, ammetre, volt meter, electric wire and cable, switch board, small tools, pumps and pumpimps and pumping sets (c); 28-6-65 (h).

39. Shri J. Sukul, carrying on business under the trade name Messrs. Jagannath Sukul, 20 Netaji Subhas Road, Calcutta (a); 453A(LR) Central, 26-7-57 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Consumable stores, e.g., Industrial oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture n West Bengal for sale of the goods named below: M.s.strips, hoop iron, spring steel strips, cold rolling (d); 29-6-65 (h).

40. Messrs. The Greenwood Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 513A(LR) Central, 31-7-57 (b); (A) Tea chest and components (g); 6-7-65 (h).

41. Messrs. The Kalline Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 512A(LR) Central, 31-7-57 (b); (A) Tea chest and components (g); 6-7-65 (h).

42. Messrs. The Western Cachar Co. Ltd., 2 Fairlie Place, Calcutta (a); 511A(LR) Central, 31-7-57 (b); (A) Tea chest and components (g); 6-7-65 (h).

43. Messrs. The Thanai Tea Co. Ltd., 2 Fairli Place, Calcutta (a); 510A(LR) Central, 31-7-57 (b) (A) Tea chest and components (g); 6-7-65 (h).

44. Impex(Calcuta) Private Ltd., (S) [illegible]India Exchange Place, Calcutta (for) 12A Netaji Subhas Road Calcutta (a); 39A(LR) Central, 19-6-57 (b); 6-7-65 (h)

45. Shree Ambica Jute Mills Ltd., (S) 23A Netaj Subhas Road, 1st floor, Calcutta (for) 5 Clive Row Calcutta (a); 634A(LR) Central, 28-8-57 (b); 7-7-65 (h)

46. W.A. Beardsell & Co. (Pvt.) Ltd., A/3 Gillande House, Netaji Subhas Road, Calcutta (a); 159B(LR Central, 19-6-57 (b); (A) Spindle tape (c); 7-7-65 (h)

47. Electric Apparatus Private Ltd., (S) 211 Old Chinabazar Street, Calcutta (for) 54 Ezra Street Calcutta (a); (S) 1682A(LR) Central (for) 225A(CL Central (b); 10-7-65 (h).

48. E. Abbasbhoy & Co., 10 Canning Street, Calcutta (a); 185A(LR) Central, 27-6-57 (b); (A) Raw materials plants and machinery for use in the spare parts of rice mill, flour mill, oil mill machineries, spare parts of steam engine and oil engine (d); 10-7-65 (h).

49. Sarbasree Chhaganlal Kesharji, Thacker and Govindji Pragji Thakker, carrying on business under the trade name Messrs. Eastern Mercantile Co., Clive Ghat Street, Calcutta (a); 1519A(LR) Central 26-2-64 (b); (A) Lubricating grease (c); 12-7-65 (h.)

50. (S) Shri Bhagwat Swarup Bakshi, carrying on business under the trade name Leon Trading Corporation (for) Brahma Swarup Bhagwat Swarup, partners carrying on business under the trade name Leon Trading Corporation, 23 Netaji Subhas Road, Calcutta (a) 237A(LR) Central, 28-6-57 (b); 14-7-65 (h).

51. Messrs. Mac-Wood (India) Private Ltd., 5 Clive Row, Calcutta (a); 1606A(LR) Central, 24-11-64 (b); (A) Durofoam (c); 15-7-65 (h).

52. (S) Shri Chandi Das Akuli Shri Bishnupada Nandan and Shri Susanta Kumar Kundu, carrying on business under the trade name Messrs. Rainbow Metal Works (for) Shri Chandi Das Akuli, carrying on business under the trade name Messrs. Rainbow Metal Works, 3 Kali Dutta Street, Calcutta (a); 1011A (MK) (Central), 27-9-62 (b); 26-7-65 (h).

53. Shri Sambhunath Shaw, carrying on business under the trade name Messrs. Sreenath Trading Corporation, 75/C Amherst Street, Calcutta (a); 113B(MK) (Central), 1-8-61 (b); (A) pipe and cutting (c); 27-7-65 (h).

54. Partners Shri Bhola Nath Sadhukhan, Shri Gopal Chandra Sadhukhan and Shri Tinkori Gorai carrying on business under the trade name Messrs Biswanath Bhandar, 15/1/D Nirode Behari Mullick Road, Calcutta (a); 791A(MK) (Central), 22-6-60 (b) (A) Oil cake, cocoanut oil, linseed oil (c); 27-7-65 (h)

55. Shri Omprakash Lodia, Shri Hari Mohan Marda carrying on business under the trade name Messrs Impex Commercial Corporation, 6A Bal Mukund Makkar Road, Calcutta (a); 1249A(MK) (Central) 6-1-65 (b); (A) Chinaclay (c); 28-7-65 (h).

56. Messrs. Supedas Routh, Ramprabash Routh, carrying on business under the trade name Messrs. Ansu Battery Co., 148A Upper Circular Road, Calcutta (a); 264A(MK) (Central), 25-7-57 (b); (D) Cell cover, container, sealing compound, acid, welding gas, plant, slices (A) Seperator (c); 29-7-65 (h).

57. Messrs. Shri Punamchand Bothra, Proprietor, carrying on business under the trade name Messrs. Jain Wire-netting Stores, 62 Netaji Subhas Road, Calcutta (a); 573A(MR) Central, 31-7-57 (b); (A) Wires (c); (A) Wires of all types, spares parts of machineries, machine oil after the word expanded metals (d); 2-8-65 (h).

58. Shri Monindra Nath Guin, Shri Hirendra Nath Guin, Shri Samarendra Nath Guin, partners, carrying on business under the trade name Monindra Nath Guin, 113 Monohardas Chawk, Calcutta (a); 54A(MR) Central 25-6-57 (b); (A) Steel tapes, measuring tape, foot rules (c); 4-8-65 (h).

59. Messrs. Gosto Behari Mundal, Ajit Kumar Mundal, Prodyot Kumar Laha and Anil Kumar Dey, carrying on business under the trade name Oxide And Chemical Industries, 12 Mullickpara Lane, Cal-28 (a); 899A(PG) (Central), 21-4-65 (b); (A) Acid Napthenic and potassium carbonate intended for use in the manufacture or processing of goods, viz., Chemicals, acids, solvents and pigments (d); 5-7-65 (h).

60. (S) Messrs. Bharat Kernels Private Ltd., carrying on business under the trade name Bharat Kernels Private Ltd., (for) Messrs. Bharat Kernels Private Ltd. (S) 24/B Basantalal Saha Road, Calcutta-53 (for) 21 B Basantalal Saha Road, Calcutta-33 (a); 659A(PG) (Central), 20-9-62 (b); (A) Groundnut seeds (c); (A) Raw materials intended for use in the manufacture of groundnut oil, groundnut oil cakes, groundnut flour and powdered dry meals (d); 19-7-65 (h).

61. (S) Messrs. Badrun Nessa Bibi, Zarina Bibi, Khairunessa Bibi, Syed Zafar Ali, Md. Salahuddin, Sultan Ahmed Siddiqi and Faiyaz Ahmed, carrying on business under the trade name Standard Trading Company (for) Messrs. Standard Trading Company (Partners : Sultan Ahmed Siddiqi & Others), 13 Mir Meher Ali Lane, Calcutta-15 (a); 376A(PG) (Central). 24-2-59 (b); 20-7-65 (h).

62. Messrs. Allied Drug Industries (1952) Private Ltd., carrying on business under the trade name Messrs. Allied Drug Industries (1952) Private Ltd., (S) 176 1 Raipur Road, Jadavpur, Calcutta-32 (for) P-54 C.I.T. Sovabazar, Calcutta (a); (S) 915A(PG) (Central) (for) 207A(SH) (Central) (b); 24-7-65 (h).

63. Shri Muktalal Shaw, carrying on business under the trade name Muktalal Shaw, Canning Town; 24-Parganas (a); 904A(PG) (Central), 30-4-65 (b) (A) Asbestos (c); 29-7-65 (h).

64. Shri Natabarlal Lalchand Shah, carrying on business under the trade name Messrs. Bharat Tradin Corporation, 3 Bentinck Street, Calcutta-1 (a); 87B (RB) (C), 30-7-62 (b); (A) Electrical accessories (c); 4-8-65 (h).

65. Shri Anil Krishna Chanda, Proprietor, carrying on business under the trade name Messrs. Assam Supply and Trading Co., 57 Clive Street, Calcutta (a); 209A(RJ) Central, 1-7-57 (b); (D) Sanitary goods, plumbing materials, glass, g. i. and brass pipe fillings, motor and cycle spare parts, machinery and mechanical tools, pressed hard and insulation boards, tea chests and fittings, building materials (c); 24-7-65 (h).

66. Shri Banechand Chajee & Iswardas Chhalani, partners, carrying on business under the trade name Messrs. Banechand Puranchand, (S) 173 Mahatma Gandhi Road, Calcutta (for) 56 Netaji Subhas Road, Calcutta (a); (S) 938A(RJ) Central (for) 100A(CR) Central (b); 27-7-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 260 C.T.—12th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Murlidhar Kajaria, Shri Ramprosad Kajaria, Shri Bishesharlal Kajaria, Shri Mangaturam Kajaria, Shri Banarashilal Kajaria, Shri Kamalaprosad Kajaria, Shri Bhagwati Prosad Kajaria, carrying on business under the trade name, Surajmull, Murlidhar, 28A Amratola Street, Calcutta (a); 585A/AT/Central, 11-7-57 (b); Jute goods, foodstuff,

milk powder and milk prodcts, oil seeds, tapioca globules, turmeric, jeera, cocoanut oil, methi, starch, ginger, poppyseed, betel nut, ajuwan, soda, ash, katha, cotton yarn, aniseed, black peeper, sofflowers, staple yarn (c); 31-7-65 (h).

2. Messrs. Vithaldas Gangji, Mathuradas Gangji, Kalyanji Gangji, Shantilal Gangji and Dharamshi Gangji, carrying on business under the trade name Gangji Bhawanji, 10/1 Portuguese Church St., Calcutta (a); 159A(AT) Central. 24-6-57 (b); Bullion, hessian, gunny, jute manufactured goods, tea, textiles, seeds (c); 31-7-65 (h).

3. Messrs. Gajanand Agarwala and Om Prakash Agarwala, carrying on business under the trade name Agarwala & Co., 197 Panchanantola Rd., Howrah (a); 753A(HW) (Central), 26-12-62 (b); Pipe, pipe fttings, and tube well (c); 31-7-65 (h).

4. Messrs. Banerjee Brothers, Uluberia Bazar, P.O. Uluberia, Howrah (a); 420A (HW) (Central), 17-7-58 (b); Cement (c); 2-8-65 (h).

5. Messrs. The Steel Merchants Syndicate Private Ltd., 33 Netaji Subhas Road, Calcutta (a); 11A(LR) Central, 1-7-57 (b); Iron and steel, hardware, and tin plates (c); 23-7-65 (h).

6. Messrs. Bengal Tools & Garage Equipment Co., 18B Nilmoni Mittra Street, Calcutta (a); 982A(MK) (Central), 2-4-58 (b); Hinges, screws, nails, bolts, nuts, shoe grinding, agricultural tools, carpentry tools, asbestos goods, garage tools, screws, suitcase, locks, and fittings, belting and ball bearings (c); 23-7-65 (h).

7. Messrs. Aurora Trading Co., 59 Balaram Dey Street, Calcutta (a); 373A(MK) (Central), 10-9-57 (b); Mantles (c); 29-7-65 (h).

S. K. BOSE, Commissioner.

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ŚVINA 15] THURSDAY, OCTOBER 7, 1965 [ŚAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 257C.T.—the 12th August 1965. In pursuance of the ovisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales x Rules, 1941, it is notified for general information that the lowing declaration forms have been cancelled under sub-rule of Rule 27A of the Bengal Sales Tax Rules.—

rial No. of the declaration orms which have been ancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
A-505608 and A-505609	Messrs. R. N. Banerjee & Co. Nutanganj, Burdwan. BN-234A.
A-609098 to A-609100 .	Messrs. Heavy Equipment Construction Co., 9 Dacres Lane, Calcutta. EL-3137A.
A-1-869693 to A-1-869700	Messrs. Dinabandhu Krishna Chandra Saha, 50/3 Gouri Bari Lane, Calcutta. MK-1610A.
A-267512 to A-267514 ..	Messrs. Mahalchand Ramlal, 7-1 Babulal Lane, Calcutta. RJ-957A.

S. K. BOSE, Commissioner.

No. 261C.T.—12th August 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941 it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name/address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
(1)	(2)
(1) N-0-021690 ..	Messrs. Metal Distributors Ltd., 38 Strand Road, Calcutta. 181A(CR) Central.
(2) N-0-463681 to N-0-463685	Messrs. S. H. Ahmed Ghani & Sons, Darjeeling. 281A(DJ)(C).
(3) N-0-647766 to N-0-647775	Messrs. Ganeriwala & Sons, 33 Netaji Subhas Road, Calcutta. 1273A(LR) Central.
(4) N-0-601235 .	The Aluminium Manufacturing Company Private Ltd., 2 Jessore Road, Dum Dum Calcutta-28 5A(PG) Central
(5) N-0-377259 and N-0-377260.	Messrs. Walk Woll & Co. N B. 3 New Market, Calcutta-13. 489A(TL) Central. Reported to have been lost in postal transit.

S. K. BOSE, Commissioner.

No. 15201C.T.—24th August 1965.—Shri Santosh Mukherjee, Commercial Tax Officer, Grade I of Alipur charge has been allowed earned leave for nineteen days from 10th August 1965 to 28th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 16818C.T.—15th September 1965.—Shri Sarit Kumar Goswami, Commercial Tax Officer, Grade II, of Asansol charge was allowed earned leave for sixteen days from 2nd July 1965 to 17th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 17509C.T.—25th September 1965.—Shri Ashok Ranjan Chatterjee, Commercial Tax Officer, Grade II, of Purulia charge was allowed earned leave for sixteen days from 15th July 1965 to 30th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 271C.T. — 24th August 1965. — Please re "CR/246B" in place of "CR/245B" at serial No. of Notification No. 191C.T., dated the 17th Ju 1965, published at page 544 of the Calcutta Gazet (Part ID), dated the 5th August 1965.

No. 293C.T.—13th September 1965. — Please re "Sarbasree Ramesh Chandra Ghosh, Tarun Chand Ghosh, Arun Chandra Ghosh, Barun Chandra Ghos Kamal Chandra Ghosh, Jagadish Chandra Gho carrying on business under the trade name "M/s New Crescent Stores" in place of "Shri Jagadi Chandra Ghose" carrying on business under t trade name "Messrs. New Crescent Stores" at Seri No. 47 of Notification No. 197C.T., dated the 24 June 1965 published at page 560 of the Calcut Gazette (Part ID), dated 12th August 1965.

S. K. BOSE, Commissione

Registered No. C207

The Calcutta Gazette

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ASVINA 22] THURSDAY, OCTOBER 14, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 262 C.T.—19th August 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Chitta Ranjan Chakraborty, carrying on business under the trade name, Bishwa Scientific Works, 133 Kalighat Road, Calcutta-26 (a); AL/1107A, 6-8-65 (b); (1) Raw materials, (2) plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Scientific apparatus (c); scientific apparatus, furniture and laboratory chemicals (d).

2. Sarbasri Sardar Harcharan Singh Bindra and Sardar Gopal Singh Bindra, partners, carrying on business under the trade name, Messrs. New National Motors, 116 Shyamaprasad Mukherjee Road, Calcutta-26 (a); AL/1108A, 9-8-65 (b); Motor parts and lubricants (d).

3. Shri Jayantilall Gandhi, carrying on business under the trade name, Messrs. Paras Auto Agency, 28/C Shyamaprasad Mukherjee Road, Calcutta-25 (a); AL/1109A, 12-9-65 (b); Motor, bus body fittings and motor accessories (d).

4. Shri Chandanmal Choraria, Shri Minualal Bhansali, carrying on business under the trade name, New India Fancy Store, 100/1 Canning Street, Calcutta (a); AT/4089A, 11-8-65 (b); Toys, plastic utility goods, plastic and alkathine powder, football, bladder, badminton ball, chess, badminton-bat, ludo, hockey bats and balls, table tennis ball, carrom board, bagadoli, carrom board, carremen and striker (d).

5. Sarbasree Matilal Banthia, Ratanlal Banthia, partners, carrying on business under the trade name, Messrs. Banthia Bros., Choudhury Bazar, Burdwan (a); BN/149A, 11-8-65 (b); Readymade garments (d).

6. Shri Sudhir Kamal Maitra, proprietor, carrying on business under the trade name, Messrs. Gopal Cabin, Biswasingha Road, Cooch-Behar (a); CB/1033A, 11-8-65 (b); Bread (d); (1) Raw materials, (2) Consumable stores, e.g., Coal, fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Cooked food, tea and toast (c).

7. Sarbasree Shri Ballabh Dhoot, Ram Deen Gupta, Radheshyam Agarwala, Vinod Kumar Agarwala, Ram Jagdish Gattani, Satya Narain Goyel, carrying on business under the trade name, Techno India, 17 Lower Chitpur Road, Calcutta (a); CL/3909A, 31-7-65 (b); Electrical wires, insulating materials, electrical fans, screws, nuts bolts, wooden boards, conduit pipes and pipe fittings (d).

8. Sreemati Pravabati Debi, carrying on business under the trade name, A. K. Industries Corporation, 52 Ezra Street, Calcutta (a); CL/3910A, 31-7-65 (b); Electrical wires, insulating materials and varnish (d).

9. Shri A. K. Chatterjee, carrying on business under the trade name, Eastern Steel Corporation, 55 Canning Street, 2nd Floor, Block H, room No. 3, Calcutta (a); CL/3921A, 4-8-65 (b); Various grades of steel and combination testers and parts thereof (d).

10. Messrs. Kanchan Kumar Paul, Rajan Kumar Paul, Robindra Nath Paul and Samarendra Nath Paul, carrying on business under the trade name, Gobindo Lall Paul and Co., 127 Pandit Purusottam Ray Street, Calcutta (a); CR/3616A 31-7-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) umbrella and umbrella covers (c).

11. Messrs. Mohanlal Jain, Ash Karan Baid, Sumerchand Jain, Rup Chand Babel, Ash Karan Jain and Babulal Babel, carrying on business under the trade name, Pioneer Mill Stores Company, 67/B Netaji Subhas Road, 1st floor, room No. 33, Calcutta (a); CR 3617A, 3-8-65 (b); (1) Tools, (2) chain, (3) ball bearing, (4) pipe, (5) pipe fittings, (6) bolts, (7) nuts, (8) files, (9) rivets, (10) screws, (11) wire (12) nails, (13) sheetings, (14) copper, (15) brass sheets, (16) buckets, (17) grinding stones, (18) core grip, (19) jacks, (20) resin white, (21) asbestos goods, (22) steel tapes, (23) m. s. flat, (24) high speed steel, (25) wire rope (d).

12. Shri Ali Hussain proprietor, carrying on business under the trade name, Anis Enterprise, 79 Netaji Subhas Road, Calcutta (a); CR/3618A, 3-8-65 (b); Pipes and pipe fittings, tools sewing machine and parts thereof, milling machine, asbestos goods, leather goods, valves, bolts and nuts, electric goods, wire rope, copper, hammer, steel tempered, belting and V. belts (d).

13. Shri Tashiman Tamang, proprietor, carrying on business under the trade name, Tashiman Tamang, K. B. Road, Ghoom-Bhanjang, P.O. Ghoom, district Darjeeling (a); JP/1165A, 30-7-65 (b); (1) Raw materials, tools and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Bark, timber and charcoal (c).

14. Shri Gopal Dass Pasari, carrying on business under the trade name, Messrs. Mahesh Trading Company, 12 Government Place East, Calcutta (a); EL/3744A, 12-8-65 (b); Motor parts and accessories (d).

15. Shri Usharani Dass, carrying on business under the trade name, Deb Distributors, 72A Ratan Sarkar Garden Street, Calcutta (a); JK/3482A, 6-8-65 (b); Condiments, confectionerics, fruit squashes and beverages (d).

16. Sm. Manidevi Goel, carrying on business under the trade name, Lachhminarain Manmohan Saran, 25, Burtolla Street, Calcutta (a); JK/3483A 7-8-65 (b).

17. Shri Sitaram Lath, carrying on business under the trade name, Bharat Tube Industries, 1B Kalakar Street, Calcutta-7, 89 Netaji Subhas Road, Calcutta (Branch) (a); JK/298B, 9-8-65 (b); (1) Raw materials, e.g., hot and cold rolled stripes, (2) Plant, machinery spare parts and accessories, (3) consumable stores, e.g., zinc, electrode, lubricants and acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in the West Bengal named below : (i) Pipes, pipe fittings for sale (c).

18. Messrs. Matilal Agarwal, Mahendra Kumar Agarwal, Surendra Kumar Agarwal and Nandkishore Bansal, carrying on business under the trade name Santosh Metal Industries, 12 Maharshi Debendra Road, Calcutta(a); JK/3484A, 10-8-65 (b).

19. Shri Bhawarlal Golchha, carrying on business under the trade name, Bhawarlal Golchha, 10 Digambar Jain Temple Road, Calcutta (a); JK/3485A 10-8-65 (b), Dry chillies, coriander seeds, anni seeds, carwey seeds, cumin seeds, fenugreek seeds, ajwan, cocoanut, poppy seeds, dry fruits, soapnut, glycerin, roots, isabgul and resin (d).

20. Messrs. Gangadhar Rungta, Romotar Munka, and Maninder Nath Dhir, carrying on business under the trade name, Bengal Dresses, 13 Cotton Street, Calcutta (a); JK/3486A, 11-8-65 (b).

21. Shri Jagdish Prasad Agarwala, carrying on business under the trade name, Jagdish Stores, Mahabirasthan, P O Siliguri, district Darjeeling (a); JP/2248A, 30-7-65 (b); poppy, seed, ajwan, kaljeera, mouri, soda, sulfa, cocoanut, methi, jeera, arrarout, linseed oil, cocoanut oil, groundnut oil, castor oil, chenie, chuna, sandalwood, boda, pipes, powder, dhup, alum, sesamum (til), chilli, cardamom, date, kismis, vermilion, colours, kanchar, camphor, blue, korre, gugalkath, incense, rampatri, isabgul, argo, old paper, hartaki and mustard seed (d).

22. Shri P. K. Bose, carrying on business under the trade name, P. K. Bose, Gelakatta, district Jalpaiguri (a); JP/2249A, 2-8-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in in the actual process of manufacture of the goods named below : Sleeper and sawan timber (c).

23. Messrs. Gopi Mohan Banerjee, Kali Mohan Banerjee and Santi Kumar Banerjee, carrying on business under the trade name, Banerjee and Sons, Hill Cart Road, P.O. Siliguri, district Darjeeling (a); JP/2250A, 2-8-65 (b); watch, clock, timepiece, parts of watch, clock and time piece, straps, fountainpen and ink, dot pen, pencil and electroplated nickle silver goods (d).

24. Messrs. Basanta Kr. Banik, Prasanta Kr. Banik and Subhas Chandra Banik, carrying on business under the trade name, Banik & Co., Mayabazar, P.O. Siliguri, district Darjeeling (c); JP/2251A, 8-8-65 (b); rice, salt, groundnut oil, mustard oil, linseed oil, castor oil, molasses, pulses, beaten rice, old news paper, vegetable oil, soap, spices, soda, shotti wood and dry chilli (d).

25. Shri Kali Charan Debnath, proprietor, carrying on business under the trade name, Messrs. Padma Seva, Bazar Road, Nabadwip, Nadia (a); KR/2113A, 8-8-65 (b); Shoe (d).

26. Shri Jamini Kanta Das, proprietor, carrying on business under the trade name, Messrs. Lakshmi Bhandar, D. L. Roy Road, Krishnagar, Nadia (a); KR/2114A, 3-8-65 (b); Bamboo and Timber (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bamboo mats, sized timber, (ii) Door and windows (c).

27. Shri Gurudas Dutta Roy, carrying on business under the trade name, G. D. Alloy Steel (Sales) Co., 4A Clive Ghat Street, Calcutta (a); LR/3718A, 28-7-65 (b); (1) M. S. bright shafting, (2) carbon steel, (3) high-speed steel, (4) nickel chrome steel, (5) stainless steel, (6) spring steel (7) Die steel (d).

28. Messrs. Chittaranjan Das and Radha Raman Das, carrying on business under the trade name, Das Industrial Corporation, 34 Murari Pukur Road, Calcutta (a); MK/3961A, 6-8-65 (b); (1) Raw materials : Hessian, bitumen. (2) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Water proof paper for sale (c).

29. Shri Nishith Narayan Dutta, Shrimati Bina Dutta, Shrimati Labanyalata Dutta, carrying on business under the trade name, Messrs. Universal Press, 35 Canal East Road, Calcutta (a); MK/3965A, 12-8-65 (b); (1)Raw materials—Ink, types and mobile oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed card board boxes, (ii) printed matter for sale (c).

30. Messrs. Ashoke Kumar Bhattacharjee and Ranjit Bhattacharjee, carrying on business under the trade name, Messrs. Industry Enterprisers, 7/2 Canal East Road, Calcutta (a); MK/3966A, 12-8-65 (b); Plascin and plywood (d).

31. Messrs. Ramesh Kumar Khemka, Shrigopal Sewtia and Shrimati Usha Devi Khemka, carrying on business under the trade name, Hind Udyog Corporation, 20 Muktaram Babu Street, Calcutta (a); MK/3967A, 12-8-65 (b); Electrical wire, electric lamps and accessories, nuts bolts, and rivets, wire nails (d).

32. Shri Ramadhin Singh and Shri Sahdeo Singh, carrying on business under the trade name, Sahdeo Singh and Ramadhin Singh, Bhowanipur Road, Gole-[illegible] Kharagpur, district Midnapore (a); MN [illegible]/7-65 (b); Nil (c); Charcoal (c).

833. Shri Santosh Kumar Hazra, carrying on business under the trade name, Ma Tara Stores, S.N. Banerjee Road, Barrackpore, 24-Parganas (a); PG/3256A, 31-7-65 (b); Iron rods, flat bar, c. i. joists, c. i. pipe, g. p. sheets, expanded metal, ventilator, screw, bolts, nuts, rivets, iron wire, hinges, nails, shovel, spade, dog chain, c. i. pan, bucket, paints, varnishes tube-well pumps and its parts (d)

34. Shri Chanchaldas Tahlani, carrying on business under the trade name, Chanchaldas Tahlani, Kanchantala, P.O. Badartala, Calcutta-44 (a); PG/3257, 31-7-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Coal, sand, and fire wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks, brickbats and jhama (c).

35. Messrs. Rama Bhowmick and Subhash Chandra Das Gupta, carrying on business under the trade name, Baranagore Motor Stores, 136 Barrackpore Trunk Road, Calcutta-35 (a); PG/3258A, 31-7-65 (b); Spare parts and accessories of motor vehicles (d).

36. Progressive Paint Works Private Limited, carrying on business under the trade name, Progressive Paint Works Private Limited, 27 Russa Road East 2nd Lane, Calcutta-33 (a); PG/3259A, 31-7-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores, e.g., Lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are for use in the actual process of manufacture of the goods named below : (i) Paints and varnishes (c).

37. Messrs. Das Reprographics Private Ltd., carrying on business under the trade name, Das Reprographics Private Ltd., P-10 Taratala Road, Calcutta-53 (a); PG/3260A, 31-7-65 (b); Raw materials, Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Duplicating machine (c).

38. Shri Nalini Ranjan Haldar, carrying on business under the trade name, Messrs. Hem Chandra Haldar & Son., Main Road, Purulia (a); PR/478A, 4-8-65 (b); Poppy seeds, fenugreek seeds, ajowan, black pepper, chilli, betelnut, katha, cocoanut oil, ghee, carway seeds, cumin seeds, corriander seeds, groundnut oil, mustard oil, pulses (d).

39. Shri K. M. Goel, carrying on business under the trade name, Messrs. Ravi Industries, P-7 Mission Row Extension, (New No. 18 R. N. Mukherjee Road), Calcutta (a); RB/1569A, 7-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture offthe goods named below for sale : (i) Wood wool (c).

40. Shri Hari Charan Sharma, proprietor, carrying on business under the trade name, Messrs. Laxmi Trading Co., 73/1 Cotton Street, Calcutta (a); RJ/3155A, 11-8-65 (b); (1) Raw materials, (3) Consumable stores, viz, Jute twine, hessian cloth, jute canvas. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Hessian bags, (ii) Canvas bags, (iii) Jute bags (c); Jute twine, gunny bags (d).

41. Shri Chittya Priya Ghose, carrying on business under the trade name, Hindusthan Supply Company, 3 Chitpur Bridge Approach, Calcutta-3 (a); SH/3690A, 30-7-65 (b); Tea, jeera, chillies, jam, jelly (d).

42. Messrs. Keshab Chandra Sreemani, Kedar Nath Sreemani, Baidyanath Sreemani, Baladeo Sreemani, carrying on business under the trade name, Nemai Charan Sreemani & Grandsons, 67/44 Strand Road, Calcutta-6 (a); SH/3691A, 2-8-65 (b); Cocoanut oil, groundnut oil, castor oil, linseed oil (d).

43. Shri Pasu Pati Bhar, carrying on business under the trade name, Mercury Tailors Craft, 39 Nimtolaghat Street, Calcutta (a); SH/3692A, 4-8-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c).

44. Messrs. Precis Boaring India Ltd., P-2 Mission Row Extension, Calcutta (a); S L/4436A, 23-7-65 (b).

45. Sarbasree Prith Pal Singh, Balbir Singh, Jagit Singh, carrying on business under the trade name, Messrs. Suri Sales Corporation, 2 Princep Street, Calcutta (a); SL/4437A, 26-7-65 (b); Motor parts and accessories (d).

46. Messrs. India Foils (P) Ltd., 11 Sooterkin Street, Calcutta (a); SL/4439A, 28-7- 5 (b); Aluminium foils (d).

47. Abdul Hanib, carrying on business uuder the trade name, Messrs. Nu-Look Furnishers, 4 Chandney Chawk Street, Cal.-13 (a); SL/4 60A, 29-7-65 (b); Raw materials. Provided that all goods for exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Wooden furnishers (c).

48. Sm. Parul Bala Paul, proprietress, carrying on business under the trade name, Parul Bala Paul, Vill. Bonderbill, P.O. Raghunathpur, district Hoooghly (a); SP/1754A, 7-8-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Tiles (c).

S. K. BOSE, Commissioner.

No. 263 C.T.—19th August 1965.—In pursuan of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), th following names and addresses of registered dealer whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Beng for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs Harbans Singh Nanda, Harkishan Singl Lamba, Prithpal Singh Nanda, Sardar Joy Singh Sarday Darshan Singh Chatmal and Srimati Sumitr Rani Mago carrying on business under the trade nam of New Benefit Finance Co., Burnpur Road, P. O Burnpur, district Burdwan (a); AS-2549A, 15-12-64 (b); (A) Electric stove, Electric Iron, Table lamp, (d); 23-7-65 (e).

2. Sarbasree Jaysukhlal D. Sheth, Indumati C. Doshi, carrying on business under the trade name D. S. Trading Co., 72, Canning Street, Calcutta (a); AT-4079A, 3-7-65 (b); (A) Flask parts and Copper sheets (d); 6-8-65 (e).

3. (S) Sarvasree Shanta Gouri Dhabalia and Ramniklal Shamji, carrying on business under the trade name Paradise Casket and Mirror House (for) Sarbasree Shanta Gouri Dhabalia, Mansukhlal P. Dhabalia and Ramniklal Shamji, carrying on business under the trade name Paradise Casket and Mirror House, 71 Canning Street, Calcutta (a); AT-3493A, 5-8-65 (b 6-8-65 (e).

4. Sarbasree Dwarka Das Kajaria, Basdeo Kajari and Smt. Asha Rani Kajaria, Partners, carrying o business under the trade name Asian Industri Corporation, 3 Amratola Street, Calcutta (a); AT 4046A, 25-3-65 (b); (A) Hydro Sulphide of Sod Betanepthol, Red Lead and Caustic Soda (d); 7-8-65 (e)

5. (S) Shri Purusottam Mohanlal Modi, carryin on business under the trade name Messrs. Vinoyakan Purusottam Modi (for) Vinoyakant Purusottam Mod 7 Amratola Street, Calcutta (a); AT-3522A, 19-6-5 (b); (A) Rubber goods (Crotraceptives) and Galang (d); 7-8-65 (e).

6. Shri Gurudayal Berlia and Shri Lachhminaraya Goenka, Partners, carrying on business under the trad name Messrs Pokarmal Gurdayal, 208 Cross Stree Calcutta (a); AT-1961A, 20-5-48 (b); (A) Wattle Ex tract, Cadimum, Zinc, Lead, Dyes (d); 7-8-65 (e).

7. (S) Messrs K. C. Dang, Subash Sachdeva, Rohit Sachdeva and Rajesh Dang carrying on business under the trade name K. C. Dang and Co. (for) Shri K. C. Dang carrying on business under the trade name K.C. Dang and Co., 2A Amratola Lane, Calcutta (a); AT 3482A, 23-6-58 (b); 7-8-65 (e).

3. (S) Messrs Mulls Abdul Karim, Shabbir E. iniwala and Hatim H. Baxamusa carrying on business der the trade name Rabin Export Co. (for) Abdul rim Mulla Hasanali carrying on business under the de name Robin Export Co., 6, Amratolla Lane, lcutta (a); AT-3478A, 20-5-58 (b); 7-8-65 (e).

9. Messrs Sonan Singh, Pratap Mohender Singh, rying on business under the trade name P. S. Sohan gh, 7 Amratola Street, Calcutta (a); AT-2516A, 8-50 (b); (A) Big and Small Cardamom, Cardamom ds, Hexamine (d); 7-8-65 (e).

10. Shri Murlidhar Kajaria and Smt. Tribeni Deb jaria Partners, carrying on business under the trade me Murlidhar Ratanlal, 28 Amratola Street, lcutta (a); AT-4043A, 11-3-65 (b); (A) ajwan, sanuth, ppy seed, dhuna, bleaching powder, hydro and stic soda (d); 9-8-65 (e).

11. Shri Banwarilal Agarwalla and Smt. Saraswati bi Nawalgaria, carrying on business under the trade me Radhakisshan Banwarilal, (S) 26, Amratola eet, Calcutta (for) 74 Cross Street, Calcutta (a); -2688A, 30-5-51 (b); 9-8-65 (e).

12. Messrs Gokalbhai Sonabhai Patel, Chhotobhai nabhai Patel, Dinesh Bhai Gokalbhai Patel, Dayabhai haganbhai Patel, Chunibhai Chhaganbhai Patel, rtners, carrying on business under the trade me M. K. Brothers and Co., (S) 24-25, Rupchand y Street, Calcutta-7 (for) 23, Armenian Street, lcutta-1 (a); AT-3452A, 30-11-57 (b); 11-8-65 (e).

13. (S) Shri M. A. Marcer, carrying on business der the trade name Messrs Middleton Engine ring 12E Park Street, Calcutta-16 (a); BH/63A, 9-41 (b); (A) (1) air conditioners (2) refrigerators spare parts of air conditioners and refrigerators); 7-8-65 (e).

14. Shrimati Pushpa Kapur, carrying on business der the trade name Messrs Vikram Autom biles, 4 Lake Road, Calcutta, A) Calcutta a) (a), (S) H/371B (for) BH/3545A, (b); 9-8-65 (e).

15. Shri Harihar Venkatram, carrying on business der the trade name Messrs Mangs Corporation, ot No. 465, Scheme 47 C. I. T., Calcutta-29 (a); H-3806A, 31-5-56 (b) ;(A) alloy steel, steel bars, tool el (d); 9-8-65 (e).

16. Shri Rajendra Narain Goel carrying on business der the trade name Messrs Rajendra and Co., Southern Avenue, Calcutta (a); BH-3075A, 16-7-59); (A) Coal Tar Pitch, Still Bottom Oil (d); 9-8-65).

17. Shri Mihir Chandra Sen (Proprietor), carrying business under the trade name India Distributors, 8-C, Rash Behari Avenue, Calcutta (a); BH-1155A, 7-47 (b); (D) 1. Electrical goods, 2. Hardware aterials, 3. Toys, 4. Radio accessories, Machinery d spares, Tools and implements Spares and fittings, ill cloth, Alkathene films (d); 9-8-65 (e).

18. (S) Shri Ghanashymdass Shah carrying on siness under the trade name Messrs Ramanand arayandas for Messrs Radhashayam Shah Ghanashyam Shah, Madanlal Shah and Jogadish Prosad Shah. partners carrying on business under the trade name Messrs Ramnand Narayandas, 5-1A and B Keyatolla Road, Calcutta (a); BH-308B, 24-9-65 -(b); 1-8-65 (e).

19. (S) Sardar Santokh Singh Bhambra and Sm. Ratan Kaur carrying on business under the trade name Messrs General Timber Works (for) Messrs General Timber Works, 50-2 Hazra Road, Calcutta (a); BH-2317A, 29-1-52 (b); 10-8-65 (e).

20. (S) Md. Kousar Ali and Md. Abdul Hamid carrying on business under trade name Messrs Premier Surgical Dressing Co. or Messrs Premier Surgical Dressing Co., 30 Bright Street, Calcutta (a); BH-2799A, 11-5-56 (b); 11-8-65 (e).

21. Shri Kasiswar Gupta, Santosh Kumar Gupta, Shri Narayan Chandra Gupta, Shri Manindra Nath Gupta, Partners, carrying on business under the trade name Messrs Manindra Nath Gupta and Bros., Memari, Burdwan (a); BN-1300A, 18-5-60 (b); (A) Chillies, poppy seeds, jira, dhaniya, mouri, ajowan, black jira, methi, tejpata, dhuna, khadir, blue, guggol (D) Spices (d); 9-8-65 (e).

22. Messrs Nilmony Dey and Nirmal Chandra Dey, partners, carrying on business under the trade name Messrs Gandheswari Bhander, Bajeprotappur, Burdwan (a); BN-1399A, 22-8-63 (b); (A) I Ekangi, chillies, mouri, methi, ajowan, jira, chandani, jayaphal, tejpata, show, electric bulb, electric wire, rope, register (book), paint, colours, blue, barley (in containers) tooth paste, tooth brush, tooth powder, cocoanut oil, starch (D) spices (d); 9-8-65 (e).

23. (S) Sm. Sarojini Nag, Sm. Rani Bala Bag, Sm. Nilima Nag, Shri Madhu Sudan Nag minor represented by his father Shri Bejoy Chandra Nag, Shri Biswajit Nag minor represented by his guardian mother Sm Nilima Nag, partners, carrying on business under the trade name Messrs Desh Bandhu Mistanna Bhander, (for) Messrs Desh Bandhu Mistanna Bhander, Raniganj Bazar, Burdwan (a); BN-597A, 30-9-648 (b); 9-8-65 (e).

24. (S) Shri Shyam Sundar Paul, Bangshidhar Paul, and Shri Netai Chand Paul, partners, carrying on business under the trade name Messrs Radha Gobinda Paul and Sons (for) Messrs Radha Gobinda Paul and Sons, Memari, Burdwan (a); (BN-374A) BN-374A 12-2-45 (b); 10-8-65 (e).

25. Shri Kali Pada Kunda, proprietor, carrying on busines under the trade name Messrs Kali Pada Kundu Partha Sarathi Kundu. Keshabganj, Burdwan (a); BN-1119A, 23-6-54 (b); (A) Cocoanut oil groundnut oil, Dhaniya, poppy seeds, methi, mouri jira, chandani, tejpata, catechew, jowan, jaitri, jaiphal, chillies, phoran, tea, dhuna, guggul, maize, starch, arrowroot, sugar candy, groundnut, indigo, soda, coal tar (D) Spices (d); 10-8-65 (e).

26. Shri Dhirendra Chandra Mondal, proprietor, carrying on business under the trade name Messrs Dhirendra Chandra Mondal and Bros. Tentultala Bazar, Burdwan (a); BN-1324A, 29-11-60 (b); (A) Groundnut oil, Cocoanut oil, tea, dhupkathi, dhuna, chillies dust, jira, jira dust, barley (in containers)

indigo, soda, poppy seeds, black jira dust, barley ajwan, dhaniya, ishabgulbhushi, tejpata, arraroot, dyes (colours) (d); (D) Spices (d); 11-8-65 (e).

27. Messrs Ramkishore Barnawal, Shiv Prosad Barnawal, Ganga Prosad Barnawal, Kanta Prosad Barnwal, Shyamlal Barnawal and Omprakash Barnwal, partners, carrying on business under the trade name Kasiram Ramkhelon, Prannarayan Road, Cooch-Behar, Additional place ofbusiness Dinhata, Cooch Behar (a); CB-55B, 20-6-59 (b); (A) Firebricks and Fireclay (d); 6-8-65 (e).

28. Shri Manshuklal Shah, Sm. Jaya Kumar Shah and Chhabildas Mayachand Shah carrying on business under the trade name J. Mayachand and Sons, 34 Ezra Street, Calcutta (a); CL/3791A, 30-11-64 (b); (A) Hima Peas (d); 31-7-65 (e).

29. (S) Messrs Navin Chandra Chandulal Shah, Mukundlal Harilal Khabaria and Indravadan Harilal Khabaria, carrying on business under the trade name Lune Corporation (for) Lune Corporation, 43, Ezra Street, Calcutta (a); CL/2737A, 11-7-56 (b); 31-7-65 (e).

30. Shri T. N. G. Patanair carrying on business under the trade name Messrs Eastern Industrial Trading Corporation, (S) 92B, Chittaranjan Avenue, Calcutta-12 (for) 167 Old Chinabazar Street, Calcutta (a); (S) CL/3911A (for) CR/3287A (b); 31-7-65 (e).

31. Mrs. Kantabai R. Thacker, Shri Radhakishan Jhawar, Shri Premji Raghabji and Shri V. R. Subramaniam, carrying on business under the trade name Messrs New India Petroleum Co., 55 Canning Street, Calcutta (a); CL/3709A, 4-5-65 (b); (A) 3. Consumable stores viz., Paint. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sales of the goods named below: (i) Drums (c); 31-7-65 (e).

32. Messrs Jashoda Gupta, Mahendra Kumar Gupta, Kamalesh Gupta, Naresh Chandra Gupta, Joy Prokash Gupta, Pradip Kumar Gupta and Om Prakash Gupta carrying on business under the trade name Mahendra Kumar Om Prakash and Bro.s, 55 Canning Street, Calcutta (a); CL/3859A, 7-4-65 (b); (A) Tractor parts, Machinery parts (d); 31-7-65 (e).

33. Shri Kantilal Kanji Vora, carrying on business under the trade name Mesrs S. K. Trading Co, 56/1 Canning Street, Calcutta (a); CL/3712A, 14-5-64 (b); (A) Lubricants (d); 2-8-65 (e).

34. (S) Messrs Akhoy Kumar Paul (Manufacturers) Private Limited of 112 Khengrapatty Street, Calcutta, (for) Sm. Umarani Shaoe, Proprietress, carrying on business under the trade name Messrs. Akshoy Kumar Paul of 112 Khengrapatty Street, Calcutta (a); CH/86A, 25-9-41 (b); 31-7-65 (e).

35. Shri Dhiraj Lal Mehta, Proprietor, carrying on business under the trade name Bengal Hardware Mart 69A Netaji Subhas Road, Calcutta (a); CR/784A, 15-10-41 (b); (A) Box-strappings, galvanized wire, m. s. wire, speel wire, hard wire and soft wire (d) 2-8-65 (e).

36. Messrs Padma Kumar Gupta, Hardwari Hetampuria and Jogesh Chandra Gupta carrying business under the trade name General Stores Bearing Corporation, 1, Bonafield Lane, Calcutta-1 CR/3350A, 20-6-63 (b); (A) Leather bucket, g protector, scissors, capacitor, emery cloth, ebonite copper pipe, brass pipe, brass rod, locks, paint, spri hinges, rubber sheet, brass sheet, copper sheet 2-3-65 (e).

37. Shri Sarbaswar Paul, Proprietor, carrying business under the trade name New Stores Su Agency of 137, Canning Street, Calcutta (a); 2661A, 6-3-59 (b); (D) Mill stores, hardware (A) Min electric goods, box, baskets, hoop iron, electrodes its equipments, pipe-fittings, and pipe-fittings, woo equipments, tools and implements, lcom and its eq ments, chemicals leather goods, rubber goods, pack and jointings, broomsticks, wire-nail, wire, bolts nuts, rivets, washers, springs, hinges, door-fitti materials, m.s. rod, m. s. sheet, m. s. bars, brass w brass-fittings, brass rod, brass sheet, brass bars, ro and strings, emery-cloth, emery-paper, sand pa ebonite goods, carbon brush, ball bearirg, r bearing, aluminium rod and sheet, copper ingot, l ingot, pig iron, starch, hose-pipe, glass mate plastic goods, machinery spare-parts, stationery go asbestos goods, masonite goods, fibre goods, v. b 2-8-65 (e).

38. Messrs Dilip Kumar J. Pandya, Narendra Pandya, Pradip Kumar J. Pandya (minor), Par Kumar J. Pandya (minor) and Sm. Hira Gouri Pand carrying on business under the trade name J. D Kumar and Co., 71A Netaji Subhas Road, Calcutta CR/3601A, 21-6-65 (b); (A) Galvanised barbed w galvanised wire nails, galvanised wire, belts and n g. i. sluice valves and cocks, g. m. valves and co pipe jointing compound, hemp, jute cotton and packing, rubber sheets and insulations, chain pu blocks and cocks, leather gloves (d); 4-8-65 (e).

39. Sarbasree Ratan Lal Surana and Subh Ka Manot partners carrying on business under trade na Bharat Commercial Corporation, 3, Mangoe La Calcutta(a); EL/3698A, 7-12-63 (b); (A) Air conditio (d): 6-8-65(e).

40. Shri Tarit Bhusan Dey and Shri Atul Kris Dey, partners carrying on business under the tr name Messrs Eurekha Stores, and Agency, 19 Brit Indian Street, Calcutta (a); EL/3228A, 26-9-57 (A) Porcelain and Printing Ink (d); 10-8-65 (e).

41. (S) Shri Madan Lal Jain and Sm. Gyanv Jain, carrying on business under the trade nam Messrs Veer Trading Co., (for) Shri Padam Pers Jain, Madan Lal Jain and Sm. Gyanvadi Jain, carry on business under the trade name Messrs Veer Tr ing Co., 3/1 Mangoe Lane, Calcutta (a); EL/338 15-6-60 (b); 10-8-65 (e).

42. Messrs Rikhlal Agarwal, Hiralal Agarw Bhagwandas Agarwal, Phul Chand Agarwal, R Gopal Agarwal, Satyanarayan Agarwal, Radha Shy Agarwal and Ram Avatar Agarwal carrying on busin under the trade name Messrs Bhagwandas Jhaber 217 Panchanantola Road, Howrah (a); HW/11 6-1-55 (b); (A) Tea (d); 3-7-65 (e).

43. Messrs Bends India Private Limited, 100, Madhusudan Paul Choudhury Lane, Howrah (a); HW/2926A, 12-9-65 (b); (A) Pipe-fittings (d); 3-7-65 (e).

44. Messrs Gangadhar Mondal and Mahesh Chandra Bhatia, carrying on business under the trade name of T. M. industries, 134, Curric Road, Santragachi, Howrah (a); HW/2738A, 22-5-64 (b); (A) Welding cable (d); 3-7-65 (e).

45. Sm. Indira Hazra, carrying on business under the trade name of Bengal Hardware Agency, sunpur, Sibtola, P. O. Dasnagar, Howrah (a); HW/1986 A, 30-11-59 (b); (A) Valves (d); 6-7-65 (e).

46. Shri Tinkori Charan Roy, carrying on business under the trade name of A. L. Engineering Works, (S) 84/6, Shri Kisan Vakat Lane, Howrah for 82, Shri Kisan Vakat Lane, Howrah (a); HW/1668A, 14-10-55 (b); 6-7-65 (e).

47. Messrs East India Metal Co., Ltd., (S) P-85, Benaras Road, P. O. Dasnagar, Belgachia, Howrah for Old Benaras Road, Belgachia, Howrah (a); HW/1181A, 11-8-60 (b); (P) All kinds of iron, pig iron, coal and coke, lime stone, fire, bricks, zinc, acid, soap stone, paints and A and B certified by the purchasing dealer to be required for use in any process in the manufacture of all kinds of cast iron producted drums (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) consumable stores, Nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) All kinds of cast iron producted drums. M. S. Rods, plates, bars and squares (c); 6-7-65 (e).

48. Messrs West Bengal Aluminium Works, 19/1, Ram Krishna Acharyee Lane, Salkia, Howrah (a); HW/2017A, 8-5-59 (b); (S) (1) Raw materials ; (2) Plant, machinery spare parts and accessories (3) Consumable stores, e.g., Nitric Acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Aluminium light shed, Rivet, (1) Raw materials (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g. Nitric Acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Aluminium utensils. (A) Aluminium circle, Aluminium plain sheet, Aluminium corrugated sheet (d); 8-7-65 (e).

49. Shri Satyanarayan Bose, carrying on business under the trade name of Messrs S. Bose and sons, Khurut Road, Howrah (a); HW/63B, 22-10-43 (b); (A) Coffee, cocoanut oil and butter (d); 8-7-65 (e).

50. Messrs Lalta Prosad Singh and Maharajdin Gupta carrying on business under the trade name of Maharajdin Gupta Lalta Prosad Singh, P. O. Durgapur, Village Ram Chandrapur, District Howrah (a); HW/2587A, 18-9-63 (b); (A) Bricks (d); 8-7-65 (e).

51. (S) Shri Amalendu Das carrying on business under the trade name of National Casting and Engineering Co., (For) Shri Pramatha Nath Das carrying on business under the trade name of National Casting and Engineering Co., 43, Madhu Sudan Paul Choudhury 1st Lane, Howrah (a); HW/1356A, 29-8-51 (b); 8-7-65 (e).

52. (S) Shri Panchkori Shaw, "Karta" of Hindu undivided family, carrying on business under the trade name of Messrs Shaw and Co., (for) Messrs Shaw and Co., Village and P. O. Hantal, District Howrah (a); HW/1850A, 1-11-57 (b); Insert—"Electrical parts after the word Brass Locks (c); 10-8-65 (e).

53. Messrs Ghisaram Goyal, Surajmal Agarwal, Bishandayal Goyal and Bimla Devi Agarwal, carrying on business under the trade name of Goyal Industrial Corporation, 131, Cotton Street ; (2nd floor) Calcutta (a); JK/3555A, 17-8-64 (b); (A) R. S. Rails (d); 6-8 65 (e).

54. Messrs Muktipada Kowar and Kalimati Kowar, carrying on business under the trade name of J. N. Kowar and Sons, 20/2B, Maharshi Debendra Road, Calcutta-7 (a); JK/2508A, 9-3-53 (b); (A) Square, Channel, and Angles (d); 7-8-65 (e).

55. (S) Messrs Chandmal Srimal, Kanak Raj Parakh and Birendra Kumar Jain, father and natural guardian for and on behalf of Shri Srikant Jain (minor) and Chandra Kant Jain (minor), carrying on business under trade name of "B. K. Plastic Industries", for Messrs Srikant Jain, Chandra Kant Jain. Kanak Raj Parakh and Chandmal Srimal, carrying on business under the trade name of "B. K. Plastic Industries". 33, Burtolla Street, Calcutta (a); JK/ 2385A, 30-11-51 (b); 7-8-65 (e).

56 Shri Ghisaram Musaddi Proprietor, carryirg on business under the trade name of Unit Industries, 9/1, Sovaram Bysack Street, (Room No. G-9) Calcutta-7 (a); JK/3417A, 1-4 65 (b); (A) "Wood" (c); 7-8-65 (e).

57. Shri Nirmal Palchoudhury, carrying on business under the trade name of N. P. Traders and Co., 19, Maharshi Debendra Road, Calcutta (c); JK/3413A, 26-3-65 (b); (A) M. S. Plate (d); 9 8-65 (e).

58. (S) Gokul Chand Hada, Nityr Bardhu Majumder carrying on business under the trade name N. B. Majumder (for) Shri Nitya Bardhu Majumder Hardwari Nath Majumder. Tripath and Mani Tripathy carrying on business under the trade name of Messrs. N. B. Majumder, 1A, Sovaram Bysack Street, Calcutta (a); JK/3479A, 31-7-65 (b); 11-8-65 (e).

59. Shri Ram Gopal Agarwalla, proprietor, carrying on business under the trade name of Messrs Agarwalla Stores, Mirabazar, Plassey Nadia. (A) Dhubulia Rail bazar, Nadia (a); (S) KR/101B, (for) KR/1906A (b); 3-8-65 (e).

60. Messrs Nemai Chand Kundu, Sushil Kumar Kundu, Sanjit Kumar Kundu and Bidyut Lata Kundu, carrying on business under the trade name Messrs Nemai Chand Kundu, Sulhas Avenue, Ranaghat, Nadia (a); KR/1949A, 16 9-60 (b); (A) Raw materials with Brass and Copper, Scraps and Sheets for the purpose of manufacturing Tube-well Strriner (c); (A) Brass and Copper, Scraps and Sheets (d); 4-8-65 (e).

61. Shri Bridhraj Bhandari and Shri Balwantraj Bhandari carrying on business under the trade name of

Messrs B. B. and Co., 12B, Netaji Subhas Road, Calcutta (a); LR/3694A, 26-5-65 (b); (A) Aluminium ingot and aluminium wire (d); 16-7-65 (e).

62. Shri Hasmukhlal Desai carrying on business under the trade name of Messrs Hasmukhlal Desai, 7/A, Clive Row, Calcutta-1 (a); LR/3413A, 31-1-63 (b); (A) Heater fans, elements, contacs, lamp, bulb fluorescent tubes and fittings, cables, starters, motor and spare parts, telephone amplifiers, bearings and spare parts and fittings, tools and appliances, measuring instruments, motor vehicles parts, tractor parts, abrasives, chain and spares, china clay, bolts, nuts, pipe and fittings paper mill and textile mill stores (D) Ball bearing and roller bearing, tools files, hacksaw frames and blades, battery operated appliances (d); 16-7-65 (e).

63. Shri Binod Kumar Muraika carrying on business under the trade name of Binod Kumar Muraika, 14/2 Clive Row, Calcutta (a); LR/3699A, 9-6-65 (b); (A) Hessian cloth (d); 17-7-65 (e).

64. Messrs. Sethia Tea Estates Private Ltd., (S) 23A, Netaji Subhas Road, Clacutta (for) 1, Commercial Building, Calcutta (a); LR/3239A, 5-5-61 (b); 17-7-65 (e).

65. Messrs R. Steel and Co., Ltd., Chartered Bank Buildings, Calcutta (a); LR/335A, 25-9-41 (b); (A) Jute caddies (); 17-7-65 (e).

66. Messrs Khaladwal Supply Agency, 25, Swallow Lane, Calcutta (a); LR/3209A, 10-1-61 (b); (A) M.S. Rounds (d); 17-7-65 (e).

67. (S) Shri Rabindra Nath Banerjee, carrying on business under the trade name "P. Tosh and Co.," (for) Messrs R. N. Banerjee and A. N. Banerjee, carrying on business under the trade name of P. Tosh and Co., 20 Netaji Subhas Road, Calcutta (a); LR/2846A, 31-10-51 (b); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Fittings of transmission line (e); (A) Machine parts, tools, tackles, bolts, nuts, malina rope, coir rope, steel wire rope, galvanised buckets, cane bucket, brass rod, copper strips, G. I. sheets black sheets, G. I. pipe, galvanised electrical fittings (d); 17-7-65 (e).

68. Biddle Sawyer and Co., (India) Private Ltd., 22, Strand Road, Calcutta (a); LR/2521A. 14-5-49 (b); (A) Nux Vomica seeds, Ipecac roots steam and leaves (d); 17-7-65 (e).

69. Amal Krishna Mandal, Bimal Krishna Mandal, Nirmal Krishna Mandal and Biswanath Mandal carrying on business under the trade name of Electrical and Mechanical Stores, 29, Netaji Subhas Road, Calcutta (a); LR/1246A, 27-4-46 (b); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pulleys, couplings, conveyors, plummer blocks, sockets, trasslos, machine parts (e); 19-7-65 (e).

70. (S) Sarbasree K. C. Banerjee and S. S. Banerjee, carrying on business under the trade name of Banerjee Brothers (for) Sarbasree B. C. Banerjee, K. C. Banerjee S. S, Banerjee carrying on business under the trade name of Banerjee Brothers, 28, Strand Road, Calcutta (a); LR/96B, 9-5-42 (b); 19-7-65 (e).

71. Babulal Lath carrying on business under the trade name of Burlop Traders, (S) 43, Netaji Subhas Road, Calcutta (for) 90 Muktaram Babu Street, Calcutta (a); (S) LR/3718A (for) MK/2668A (b); 19-7-65 (e).

72. Calcutta (Electrical and Mechanical) Engineers Ltd., 27/2C, Strand Road, Calcutta (a); LR/1163A, 14-8-65 (b); (A) Raw materials, (2) Plant, machinery, spare parts and accessories. Consumable stores, e. g, lubricating oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Transformers, switch gear, distribution board, electric motor (e); 20-7-65 (e).

73, Shri Jagadish Chandra Nagpal carrying on business under the trade name of Goodwill Trading Co, 10 Canning Street, Calcutta (a); LR/3640A, 6-1-65 (b); (A) Tools (d); 21-7-65 (e).

74. The Shalimar Works Ltd., 6 Lyons Range, Calcutta (a); LR/731A 23-9-41 b); (A) Steel plates, timber and other stores required for ship repairing purposes (d); 23-7-65 (e).

75. Messrs. Fakhruddin Fidhahusain Kapadia Zainuddin Mulla Mohammadally Dalhwalla carrying on business under the trade name of United Machine Tools Co., 20, Netaji Subhas Road, Calcutta (a); LR/3515A, 27-8-61 (b); (A) Coir strings (d); 23-7-65 (e).

76. (S) Messrs. Bhattacharjee Engineering Private Ltd. for Messrs Angsu Prakas Bhattacherjee, Nirode Baran Bhattacherjee, Madhusudhan Bhattacherjee and Netai Chandra Bhattacherjee carrying on business under the trade name of Bhattacharjee Brothers, 25/27 Netaji Subhas Road, Calcutta (a); LR/361B. 4-8-58 (b); 23-7-65 (e).

77. Sm. Tara Sarup, proprietor, carrying on business under the trade name of Messrs. Amartara Industries, (S) 24, Netaji Subhas Road, (3rd floor), Calcutta for 7, Waterloo Street, Calcutta (a); (S) LR/3717A (for) EL/3546A (b); 24-7-65 (e).

78. Messrs. Gobind Ram Agarwal Sree Niwas Agarwal carrying on business under the trade name of Reliable Industrial Stores, 59, Netaji Subhas Road, Calcutta (a); LR/3677A, 1-4 65 (b); (A) Asbestos sheet, welding set with accessories, wire rope, iron hook, Anchor shackles, aluminium pipe, manila rope (d); 27-7-65 (e).

79. Messrs. Saifuddin Taiyebally Chhapiwala, Shabbir Fida Husain Lodhger, Mahammed Yusufully Masalia carrying on business under the trade name of Messrs. Bengal Machine Tools Corporation, 27/2C, Strand Road, Calcutta (Add) Calcutta-1 (a); (S) LR/368B for LR/3589A (b); 28-7-65 (e).

80. Sm. Prakashvati Shehgal carrying on busines under the trade name of Messrs Central Exporters and Importers, 21-B, Canning Street, Calcutta (a); LR/3638A, 26-12-64 (b); (A) Pipe fittings (d); 28-7-65 (e).

81. Jugal Kishore Dutt and Kartick Chandra Dutt, partners, carrying on business under the trade name of Messrs Behary Lall Dutt and Sons, 24 Netaji Subhas Road, Calcutta (a); LR/126A, 18-9-41 (b); (A) After the word raw materials, plant, machinery,

pare parts and accessories (A) After the word consumable stores Grease, mobile oil, coal (D) Iron, metal, ardware, paints and oils (c); 28-7-65 (e).

82. Mac Wood (India) Private Ltd., 5, Clive Row, alcutta (a); LR 3510A, 6-11-63 (b); (A) Durofoam, nsulation board (d); 28-7-65 (e).

83. Sree Bejoy Kumar Chatterjee, proprietor, carrying on business under the trade name of B. K. Chatterjee nd Brothers, 6, Commercial Buildings, Calcutta (a); R/43A 27-1-42 (b); (A) Expanded metals, galvanised ook, bolts and nuts, sockets G. I. and W. I., G. M. heel valve screwed face, G. M. steam check valve, anges W. I., G. M. Bil cocks W. I. Tee, (d); 29-7-65).

84. (S) Shri Sri Kishan Goyal, Proprietor, carrying n business under the trade name of Messrs. Brijlal mprakash (for) Shri Brijlal Goel, Omprakash Goel nd Shri Srikishan Goel, carrying on business under ne trade name of Messrs. Brijlal Omprakash, 9, Upper hitpore Road, Calcutta (a); MK 1728A, 17-11-49); 7-8-65 (e).

85. Srimati Kamala Devi Bhagat, Shrimati Krishna evi Bhagat and Shri Gobinda Prasad Sanganeria, arrying on business under the trade name of Messrs. Bhagat Trading Syndicate, 7, Vivekananda Road, alcutta (a); MK 3921A, 29-5-65 (b); (A) Boiler (d); 0-8-65 (e).

86. Partners Sm. Usha Rani Basu, Shri Ajit Kumar Basu, Shri Ranjit Kumar Basu, Shri Sujit Kumar Basu and Shri Sanjit Kumar Basu, carrying on business nder the trade name of Messrs. N. G. Basu and Sons, H/1, Canal East Road, Calcutta (a); MK 752A 9-9-41 (b); (A) Veneers (d); 10-8-65 (e).

87. (S) Shri Lakshmi Prosad Shaw and Shri Hari al Shaw, carrying on business under the trade name f Messrs Jayaswal Industries (for) Messrs. Dipenarayan haw, Lakshmi Prosad Shaw and Hari Lal Shaw arrying on business under the trade name of Messrs ayaswal Industries, 3, Raja Gopi Mohan Street, alcutta (a); MK 3305A, 7-6-61 (b); 11-8-65 (e).

88. (S) Shri Lakshmi Prosad Shaw and Shri Hari al Shaw carrying on business under the trade name f Messrs. Dipnarayan Lakshmi Prosad (for) Partners Dipnarayan Shaw, Lakshmi Prosad Shaw and Hari al shaw carrying on business under the trade name of lessrs. Dipnarayan Lakshmi Prosad, 3, Raja Gopi lohan Street, Calcutta (a); MK/580A, 2-12-41 (b); 1-8-65 (e).

89. Suri Nawal Kishore Agarwalla carrying on usiness under the trade name of Messrs Assam Industrial Corporation, 12-B, Madan Chatterjee Lane, Calutta (a); MK 3778A, 7-8-64 (b); (A) G. I. Stay wire, ubricatig oil, H. B. wire, Wire nail, Bolts and nuts, luminium rod, Wire netting and screws (d); 12-8-65 (e).

90. Sree Upendra Nath Roy, Proprietor carrying n business under the trade name of Messrs. Pabitra handar, English Bazar, Malda (a); ML 340A, 11-6-55 b); (A) Agarbati, mantle and elastic (d); 2-8-65 (e).

91. Sarbasree Sibaprosad Somani, Champalal Somani aijnath Somani partners, carrying on business under the trade name of Messrs, Somani Stores ; Raigunj, West Dinajpur (a); ML/259A, 31-3-59 (b); (A) Cycle tube (d); 2-8-65 (e).

92. Sarbasree Sarat Chandra Dutta, Surendra Nath Dutta, Sudhir Kumar Dutta, partners, carrying on business under the trade name of Messrs Sree Durga Bhandar, Hatkhola, Raiganj, West Dinajpur (a); ML/697A, 4-1-63 (b); (A) Confectioners (d); 2-8-65 (e).

93. Sree Badriprosad Agarwalla, Proprietor, carrying on business under the trade name of Messrs Joy Narayan Badri Prosad, Panchanandapur, Malda (a); ML/79A, 26-9-41 (b); (D) Spices, groceries, and other goods of general merchandise; (A) Dhania, jeera, kalajeera, joan, mohuri, methi, peperdhup, coir, soda, betelnut, sugar candy, moog-dal, soap, topioca dana, saboodana (d).

94. Sree Ramchandra Saha proprietor, carrying on business under the trade name of Messrs Ram Chandra Gajol, Malda (a); ML 664A, 8-12-61 (b); (A) Empty tins (d); 2-8-65 (e).

95. (S) Sarbasree Kanailal and Ganesh Prosad, partners, carrying on business under the trade name of Messrs, Kanailal Ganesh Prosad, for Messrs, Kanailal Ganesh Prosad, Bulbulchandi, Malda (a); ML/432A, 18-5-56 (b); 4-8-65 (e).

96. (S) Messrs, Nemai Chand Dutta, Brahma Mohan Dutta, Nayantara Dutta Sm. Ashalata Dutta and Bijan Mohan Dutta, carrying on busiess under the trade name of Messrs G. C. Dutta & Bros., (for) Messrs Nema Chand Dutta, Brahma Mohan Dutta, Nayantara Dutta and Sm. Ashalata Dutta carrying on business under the trade name Messrs. G. C. Dutta and Bros., 143 Netaji Subhas Road, Calcutta (a); MR/603A, 28-9-41 (b); 6-8-65 (e).

97. Messrs, Jawsimull Dugar and Jawchand Lal Mehta, carrying on business under the trade name of New India Supplying Co., 62,1A, Netaji Subhas Road, Calcutta (a); MR/2781A, 10-3-65 (b); (A) Pipe and pipe fittings, diesel engine and accessories, alternators generating sets, pumping sets, condensors, V. L. switches, starters and switches, drepout fuse, wire cables, metre, insulators and fittings, transformers and its accessories, earth tester medgar (d); 6-8-65 (e).

98. Messrs, B. N. Banerjee, S. N. Banerjee, K. N. Banejree and S. Banerjee, carrying on business under the trade name of Karunamoy Hardware syndicate, 113,J. Netaji Subhas Road Calcutta (a); MR/2118A, 16-2-53(b); (D) Oils, Papers, (A) Linceed oil Brushes of all types, cane busket and cane (d); 7-8-65 (e).

99 Messrs, Agent India Privte Ltd, 42 1 Strand Road, Calcutta (a); MR/2437A, 4-12-57 (b); (A) 12-way Terminal Strips, Rust preventing Compound, Zinc Sulphate Lead acotate Flamefor, Pipes-black and galvanised (d); 9-8-65 (e).

100. (S) Messrs, Manmull Bhuwalka, Inderchand Bhuwalka, Biswanath Bhuwalka, Shib Kumar Bhuwalka and Vijoy Kumar Bhuwalka carrying on business under the trade name of "Rambilas Nandlall" for Messrs Manmull Bhuwalka, Indar Chand Bhuwalka, Biswanath Bhuwalka, Shib Kumar Bhuwalka and Shyamlal

Bhuwalka, carrying on business under the trade name of "Rambilas Nandlall", 178, Harrison Road, Calcutta (a); MR/2205A, 6-4-54 (b); 6-8-65 (e).

101. Messrs Ramkishan Mimani, Sm. Padma Devi Mimani, Sm. Kamala Devi Mimani, Sm. Sabita Devi Memani, carrying on business under the trade name of "Savtraco", 35, Jamunalal Bazaz Street, Calcutta (a); MR/2760A, 22-9-64 (b); (A) Wire rope and wire rope fittings, R. S. Joists, M. S. Flats (d); 10-8-65 (e).

102. Messrs. Goste Behari Mundal, Ajit Kumar Mundal, Prodyot Kumar Laha and Anil Kumar Roy, carrying on business under the trade name of Oxide and Chemical Industries, 12, Mullickpara Lane, Calcutta-28 (a); PG/3197A, 21-4-65 (b); (A) Chemicals, acid and Laboratory apparatus (d); 3-8-65 (e).

103. Sri Kishore Chand Agarwala carrying on business under the trade name of K. P. & Co., (S) Sripur-Bagharghole, P. O. Banhooghly, 24-Parganas; Jagatballavpur, P. O. Mayapur, Budge Budge, 24-Parganas (a); (for) 24-Parganas (a); Sripur-Bhagarghole, P. O. Bord, (S) PG/217B (for) PG/2362A (b); (A) 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Bricks (e); 4-8 65 (e).

104. Sm. Sudha Rani Banerjee carrying on business under the trade name of Esbee and Co., P-2, Mitra Colony, Calcutta-34 (a); PG/3355A, 1-2-61 (b); (A) Socium Sulphide, Coal powder (d); 4-8-65 (e).

105. Shri Madan Gopal Mall, Bhikam Chand Mall, Srigopal Mall, Ramgopal Mall, carrying on business under the trade name of Messrs. Madangopal Bhikam Chand, Purulia (a); PR/47A, 18-9-57 (b); (A) (Insert after gunja oil), Tea (d); 30-7-65 (e).

106. Shri Shew Prasad Kedia, carrying on business under the trade name of Shew Prasad Kedia, Purulia (a); PR/43A, 18-9-57 (b); (A) Insert after poppy seed Refined cotton seed oil (d); 30-7-65 (e).

107. (S) Sarbasri Lala Prasad, Rabghubir Prasad, Balram Prasad, Sitaram Prasad and Minor Radheshyam Prasad, carrying on business under the trade name of Messrs. Bhola Prasad Lala Prasad (for) Shri Lala Prasad Sao carrying on business under the trade name of Messrs. Bhola Prasad Lala Prasad Ram Charan Lala Puruia (a); PR/84A, 24-9-57 (b); 30-7-65 (e).

108. Shri Prabhumal, Shri Kishen Chand Burman and Shri Anandlal Raitani, carrying on business under the trade name of Messrs. Seth Prabhumal (S) Station Road, Purulia, for Raghunathpur, District Purulia (a); PR/405A, 29-4-63 (b); 31-7-65 (e).

109. Shri Monilal Kumarji, Mohanlal Kumarji and Harilal Kumarji, carrying on business under the trade name of Messrs. Manilal and Brothers, Jhalda, P. O. Jhalda, District Purulia (a); PR/333A, 9-6-61 (b); (Insert after lime) Iron ore (e); 2-8-65 (e).

110. Shri Puranmal Agarwala, carrying on business under the trade name of Messrs. Puranmal Agarwalla, Jhalda, P. O. Jhalda, District Purulia (a); PR/202A, 25-11-57 (b); (Insert after cement), jira, dhania, poppy seed and red pepper (d); 3-8-65 (e).

111. Shri Krishna Das Dutta, Hari Pada Dutta and Madan Mohan Dutta, carrying on business under the trade name of Messrs Krishna Das Dutta, (S) N. C. Dasgupta Road, Purulia (for) Kapargali, Purulia, (D) N. C. Dasgupta Road, Purulia (a); (S) PR-479A, 1965 for PR-19B (b); (A) (1) raw materials (2) Plant, machineries, spare parts and (3) consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale readymade garments (e); 10-8-65 (e).

112. Messrs Asgar Ali Golam Hussain, Haidar Ali Hussain Ali, carrying on business under the trade name of A. G. Mirror Emporium, (S) 10, Old Chinabazar Street, Calcutta (for) 3 Portugeese Chruch Street, Calcutta (a); (S) RB-1493A (for) AT-3862A (b), 7-9-64 (e).

113. Shri Sunil Kumar Banerjee, Proprietor, carrying on business under the trade name of Messrs Allied Business Corporation, 7 Ezra Street, Calcutta (a); RB-1342A, 21-9-62 (b); (A) Pitch (d); 7-8-65 (e)

114. (S) Messrs Raliat Bai Shah, Papatlal Shaha Girdharlal Shah, Harilal Shah, Keshavlal Shah, Rambha Bahen Jayant Kumar Kothari, Chandrakant Shah, Anil Kumar Shah, Bipin Kumar Shah, Bipin Chandra Shah ; Pravin Kumar Shah Hasmukharai Shah carrying on business under the trade name of Tribhovandas M. Shah (for) Messrs Raliat Bai Shah, Papatlal Shah, Girdharlal Shah Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayanta Kumar Kothari, Chandrakanta Shah, Anil Kumar Shah, Bipin Kumar Shah, Bipin Chandra Shah, Pravin Kumar Shah and Hasmukhari Shah carrying on business under the trade name of Tribhovandas M. Shah, P-34, India Exchange Place, Calcutta (a); RB-1509A, 12-5-49 (b); 9-8-65 (e).

115. Messrs Iswari Prosad Kanoi and Mahabir Prosad Kanoi carrying on business under the trade name of Ganeshka Agencies, (S) 24, R. N. Mukherjee Road, Calcutta (for) P-8, Mission Row Extension Calcutta (a); RB-1191A, 15-2-61 (b); 9-8-65 (e).

116. Messrs Alexander Moody and Co. Private Ltd. P-21-22, Radhabazar Street, Calcutta (a); RB-448A 29-7-49 (b); (A) Sodium bi-sulphate, sodium haximeto phosphate, borex crystel, acid muraite, blue dye (d) 9-8-65 (e).

117. Sarbasree Joy Kumar Pal, Amar Kumar Pal, Rabindra Kumar Pal, Birendra Kumar Pal, Sunil Kumar Pal, Sudhangshu Kumar Paul, and Brojendra Kumar Pal carrying on business under the trade name of Joysree Supply Agency, 14-2 Old Chinabazar Street Calcutta (a); RB-342A, 2-8-45 (b); (S) E. G. (for "Viz" in the column of "consumable stores"; Insert "Cotton waste" after the word cutting oil (e); (D Mica, fibre and ebonite (d); 10-8-65 (e).

118. Shri Baldev Das Gupta, Proprietor, carrying on business under the trade name of Messr B. D. Gupta, 14-2 Old Chinabazar Street, Calcutta (a) RB-326A, 18-12-46 (b); (A) Dichloroethane (d); 12-8-6 (e).

119. Shri Debendra Nath Coondoo, Shri Rabindra Nath Coondoo, Shri Surendra Nath Coondoo, Shri Hitendra Nath Coondoo, Shri Ramendra Nath Coondoo, Shri Asit Kumar Daw, Shri Sripati Banerjee, partners, carrying on business under the trade name of Messrs Traders Syndicate of 161, Netaji Subhas Road, 1st floor, Calcutta (a); RJ-3007A, 30-1-62 (b); (D) Iron wood screw (A) Screw (d); 6-8-65 (e).

120. (S) Shri Durgapada Sadhukhan, proprietor, carrying on business under the trade name of Messrs Lakshmi Saraswati Stores for Shri Durgapada Sadhukhan, proprietor, carrying on business under the trade name of Messrs Durgapada Sadhukhan of 46-1 Strand Road, Calcutta (a); RJ-43A, 24-9-41 (b); 9-8-65 (e).

121. Shri Ajit Kumar Dalui, proprietor carrying on business under the trade name of Messrs A. K. Dalui and Co., of 57, Clive Street, 1st floor, Room No. 1, Calcutta (a); RJ-2967A, 18-11-60 (b); (D) Stationery goods, toilet goods and perfumaries, confectioneries (A) Tooth powder, jam, jelly, tooth paste, tooth brush, hair pomed, hair cream, hair oil, hair tonic, castor oil, oil oil, face cream, body powder, face powder, scent nail polish, lip stick, sindur, alta, rouge, shaving blade having blash shaving cream, ink, marking ink, gum paste, stamp pad, stamp ink, coffee, palm candy, syrup, sauce, squash, sati food, pearl sago, oats, boot cream (d); 10-8-65 (e).

122. Shri Ramshawarlal Dhanuka, Shri Sahulal Dhanka, Shri Prahladrai Dhanuka and Nandlal Khuntah partners carrying on business under the trade name of Messrs New Spices Company of 68, Cotton Street, Calcutta (a); RJ-3144A, 30-3-65 (b); (A) Chillies (d), 7-8-65 (e).

123. Messrs Nirmalendu Samajdar and Sarajendu Samajdar, "carrying on business under the trade name of Sanito Engineering Works, 35H, Raja Nabakissen Street, Calcutta-5 (a); SH-3386A, 9-8-65 (b); (A) Steel Almirah, Steel Cabinet and Steel rack after the word "Signal lamps" (e); 31-7-65 (e)

124. (S) Messrs Motilal Kothari, Pushparaj Kothari and Smt. Mena Devi Kothari carrying on business under the trade name of Messrs Kothari Industries, for Shri Motilal Kothari carrying on business under the trade name of Messrs Kothari Industries, 4, Nawaputty Street, Calcutta-2 (a); SH-3199A, 12-9-58 (b); 31-7-65 (e).

125. (S) Messrs Jaikissen Gopal Das Nandlal Gopal Das, Chandulal Rochaldas, Gopal Das Sugnomal Manchandia, Rochaldas Sugnomal Manchandia, carrying on business under the trade name of The Indian Motors, P-39, Mission Row Extension, (for) Messrs Gopal Das Sugnomal Manchandia, Rochal Das Sugnomal Manchandia carrying on business under the trade name of The India Motors, P-39 Mission Row Extension, Calcutta (a); SL/3271A, 2-7-58 (b), 24-7-65 (e).

126. Shri Dulal Bose, carrying on business under the trade name of United Machinery Appliances, P-32, Mission Row Extension, Calcutta, Additional place of business P-21, Mission Row Extension, Calcutta (a); (S) SL/349B (for) SL/3413A, (b); 24-7-65 (e).

127. Shri Shyamal Kumar Chandra, Krishna Chandra Nath carrying on business under the trade name of Messrs Model Engineering Works, (S) 27, Pataldanga Street, Calcutta-9 (for) 14A, Tamer Lane, (1) Calcutta (2), Calcutta (a); (S) SL/4438A (for) SL/257B (b); 28-7-65 (e).

128. Bhairabnath Datta, Bholanath Datta, Birendra Nath Dutta, Samarendra Nath Dutta, Sm. Belarani Datta, Madhusudan Datta, Debkumar Datta, Probir Kumar Dutta, last three being minor, represented by their natural guardian Sm. Belarani Datta (mother) carrying on business under the trade name of Messrs Calcutta Paint Colour and Varnish Works (for) Biswanath Dutta, Bhairabnath Dutta, Bholanath Dutta, Birendra Nath Dutta, Samarendra Nath Dutta carrying on business under the trade name of Messrs Calcutta Paint Colour and Varnish Works, 8, Chunapukur Lane, Calcutta-12 (a); SL/1089A, 26-4-46 (b), 28-7-65 (e).

129. Heatley and Gresham Ltd., 31, Chittaranjan Avenue, Calcutta (a); SL/2407A, 26-9-41 (b); (A) Raw materials, Plant, Machinery spare parts and accessories, Consumable stores e.g., gases, electrodes, paint, machine oil etc. Provided that all goods for which exemption from payment for sale tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Constructional plants, accessories and fittings thereof., Machineries and their accessories, Oil firing equipments, and accessories thereof (e); (A) Hooks, handles (grip, bow and flush pull), flush I mortice bolts, pivot centres, fanlight catch, casement turns, casement stays, doorstop, holders knot sets (d); 28-7-65 (e).

130. Messrs Duggan and Co., (Private) Ltd., (S) 154 Dharmatalla Street, Calcutta (for) 1, Dalhousie Square Calcutta (a); (S) SL/4441A (for) EL/3591A (b); 29-7-65 (e).

131. Shri Binal Kumar Mukherjee carrying on business under the trade name of Messrs Inland Trading Syndicate 36, College Row, Calcutta (a); SL/3976A, 6-4-63 (b); (A) Stable hooks, seives, spring, Turpentine oil polish and varnishing materials (d); 29-7-65 (e).

132. Messrs Ram Chandra Sadhukhan Lakshman Chandra Sadhukhan, Bharat Chandra Sadhukhan, Manick Chandra Sadhukhan, Ratan Chandra Sadhukhan and Mongal Chandra Sadhukhan, partners, carrying on business under the trade name of R. C. Sadhukhan and Co., Rishra P. O. Rishra, District Hooghly (a); SP/119B, 15-12-64 (b); (A) Coal-tar in tin (d); 7-8-65 (e).

133. (S) Messrs Wazir Ali and Nawab Ali, partners, carrying on business under the trade name of Wazir Bros., (for) Messrs Nawab Ali, Wazir Ali, Nanhoomal and Gangadhar, partners carrying on business under the trade name of Wazir Brothers, Bandel Station, Bandel, Hooghly (a); SP/107B, 20-8-51 (b); 7-8-65 (e).

134. Shri Dhirendra Nath Ghosh, proprietor, carrying on business under the trade name of Messrs Printing Materials Co., (S) 50/2, Dharmatola Street, Calcutta (for) 20 British Indian Street, Calcutta (a); (S) TL/2971A (for) EL/1337A (b); 6-8-65 (e).

135. Sarbasri Gopinath Mondal, Bibhuti Bhusan Mondal, carrying on business under the trade name

Messrs City Supply Agency, 46/9 S. N. Banerjee Road, Calcutta-14 (a); TL/2368A, 19-1-61 (b); (A) French chalk (d); 6-8-65 (e).

136. Shri Rajendra Prasad Chokhani, Proprietor, carrying on business under the trade name Rajendra Trading Co., (S) 80, Shri Suresh Sarkar Road, Calcutta, (for) 29, Sarat Bose Road, Calcutta (a); (S) TL/2972A, (for) BH/3571A (b); 7-8-65 (e).

137. (S) Proprietor Shri Dilip Kumar Dutta carrying on business under the trade name Messrs Pioneer Pipe and Manufacturing Works, 7/1 Guripara Road, Calcutta (for) Partners, Sarbasri Jitendra Nath Ray, Smt. Doli Rani Ghosh and Dilip Kumar Dutta carrying on business under the trade name Messrs Pioneer Pipe and Manufacturing Works (a); TL/2631A, 24-10-62 (b); 9-8-65 (e).

138. Shri Subodh Chandra Ghosh, Shri Sudhir Chandra Ghosh, Shri Samir Kumar Ghosh, partners, carrying on business under the trade name Messrs Bharat Grinders, 91, Dharamtola Street, Calcutta (a); TL/2506A, 27-12-61 (b); After the words. 2. Plant, machinery spare parts and accessories. (A) 3. Consumable stores, e.g., Lubricating oils, (2) Flint Pebbles, (3) Porcelain ball , (4) Bricks. (5) Steel balls (e); (A) China Clay and Flint Pebbles (d); 10-8-65 (e)

139. Shri Nitai Chandra Khamrui, Proprietor, carrying on business under the trade name Messrs Automatic Scientific Supply, 149/1 Beliaghata Main Road, Calcutta (a); TL/2484A, 28-10-61 (b); (A) Acetone, Ammonium Oxalate, Hydrogen Peroxide, Ammonium Nitrate and Ammonium Dihydrogen Phos (d); 11-8-65 (e).

140. (S) Sarbasri Sirish Chandra Pal, Smt. Supriya Pal, Suhas Pal and Subrata Pal carrying on business under the trade name Messrs Relief Roller Casting Co., 4, Girish Chandra Bose Road, Calcutta (for) Proprietor Shri S. C. Pal carrying on business under the trade name Messrs Relief Roller Casting Co., (a); TL/163A, 22-9-41 (b); 11-8-65 (e).

141. Shri Gholam Rasool carrying on business under the trade name Messrs Gholam Rasool, 46/43, S. N. Banerjee Road, Calcutta (a); TL/2546A, 31-3-62 (b); (A) Scrap Tyres and Scrap Dunlop Pillow (d); 12-8-65(e).

142. Messrs Ashoka Marketing Limited, 18A Brabourne Road, Calcutta (a); RB/1085A, 10-9-648 (b); (A) Tyres and Tubes for Barrow and animal drawing vehicles, Adhesives, V. Belts, Transmission Belting, Conveyer Belting and Elevator Belting (e); 17-6-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended :

(A) means "Add" ; (D) means "Delete" ; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 264C.T. -19th August 1965. In pursuance the iprovisions of section 9 of the Bengal Finance (Sal Tax) Act, 1941 (Bengal Act VI of 1941) the followi names and addresses of registered dealers together wi a description of the goods covered by their registrati certificates whose registrations under the Act we cancelled with effect from the date noted against ea of them are published for general information:

Notes. - (a) Serial number, name, address, chief place business and number of branches.

(b) Number and date of the registration certificat

(c) Goods for use in manufacture in West Bengal f sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Narendra Chandra Saha carrying on busine under the trade name Messrs. Narendra Chand Saha, 33 A Rakhaldas Addya Road, Calcutta (a AL/171A, 19-12-50 (b): Raw materials, (2) plant, mach nery, spare parts and accessories, (3) consumable store viz. Provided that all goods for which exemption fro payment of sales tax is claimed are intended for use the actual process of manufacture of the goods nam below: (i) doors, windows and furniture (e), all kinds timber (d); 6-8-65 (e).

2. Madan Lall Gupta carrying on business under t trade name Messrs. Matric Sales Agency, 45 Watga Street, Calcutta-23 (a); AL/923A 18-1-63 (b); soap a cocoanut oil (d); 11-8-65 (e)

3 Shri Ganesh Narayan Mundra Proprietor, car ng on business under the trade name Messrs Gane & Company, 17 Armenian Street, Calcutta (a); A 3834A, 12-11-59 (b); gold bullion and species, sil bullion and species, paper, dhania, jira, haldi, chok chini (d); 6-8-65 (e).

4. Messrs. Benedy, 19 Parasar Road Calcut (a); BH 2313A, 28-1-52 (b); Medicine, chemicals, dru and (1) any other raw materials, (2) plant, machine spare parts, accessories and consumable stores, Certifi by the purchasing dealer to be required for use in a process in the manufacture of pills, lotions, powde mixtures (e); Medicine, sick room requisites, medicat toilets, biscuits, milk food, spectacle (d); 12-8-65 (

5. Shri Ram Gopal and Sm. Bhagabati Devi, car ing on business under the trade name Messrs. Goojurm Gunpatrai, 39 Strand Road, Calcutta (a); CR 3320 7-9-59 (b); Iron and steel sanitary fittings, cast ir goods, pipes and pipe fittings (d); 31-7-65 (e).

6. Messrs. Khas Ganeshpur Coal Mines (P) Lt 135 Canning Street, Calcutta (a); CR 2838A, 20-7-49 (Coal (d); 3-8-65 (e).

7. Messrs. Solar Metal Industries, 3 Mangoe La Calcutta (a); EL/3324A, 28-7-59 (b); raw materia plant, machinery, spare parts and accessories, consu able stores, viz. Provided that all goods for which exem tion from payment of Sales tax is claimed are intend for use in the actual process of manufacture of the goo named below; flexible shapt, metal castings, cocks a

valves, machinery, spare parts, rubber hose pipe, sanitary and laboratory fittings for sale (c); non-ferrous moulding, machinery spare parts, bil-cock, stop cock, piller cock, swanneck cock, laboratory water tap, small tools and machineries (d): 6-8-65 (e).

8. Messrs. Ram Chandra Daga and Jesraj Natholia, carrying on business under the trade name Mahabir Trading Co., 4 Jagmohan Mallick Lane, Calcutta-7 (a); JK/2855A, 10-2-58 (b); Spices, oils, cycle and cycle parts, jute products (d); 7-8-65 (e).

9. Shri Ratanlal Bahety, carrying on business under the trade name Ratanlal Bahety, 11 Kali Krishna Tagore Street, Calcutta-7 (a); JK/2296A, 8-5-51 (b); All kinds of wooden toys and sporting goods, spices, electrical goods, brass sheets, hardwares, jute and jute products, oils and oil seeds, chemicals, stationeries, umbrella, soap and slate (d); 9-8-65 (e).

10. Messrs. Durgadas Pal, Nilmani Pal, partners, carrying on business under the trade name The Pioneer Bag Company, 132 Cotton Street, Calcutta (a); JK/2282A, 5-8-50 (b); Hessian, gunny and all kinds of jute products, textiles products and jute waste (d); 10-8-65 (e).

11. Shri Ramprosad Seth, proprietor, carrying on business under the trade name Messrs. Bengal Tools & Garage Equipment Co., 18/B Nilmoni Mitra Street, Calcutta (a); MK/3415A, 30-11-57 (b); Hinges, screws, nails, bolts and nuts, shoe grindings (tacks), rivets, tools, motor accessories (d); 23-7-65 (e).

12. Messrs. Swadhinata (Daily Newspaper); 10 Brindaban Mullick Lane, Calcutta (a); MK/3723A, 9-4-51 (b); News print, printing ink, type, waste cloth, lubricating material, block white print paper, packing paper and certified by the purchasing dealer to be required for use in any process in the manufacture of News paper for sale (c); 12-8-65 (e).

13. Shri Sristidhar Kumar carrying on business under the trade name Messrs. Arati Mistanna Bhandar, Main Road (opposite post office). Purulia (a); PR/369A, 11-6-62 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Sweatmeats, tea (c); 31-7-65 (e).

14. Shri Trivangalal Singh and Shri Phakir Chand Singh, carrying on business under the trade name Messrs. Trivangalal Singh Phakir Chand Singh, Balarampur, P. O. Rangadih, District Purulia (a); PR/431A, 7-12-63 (b), Raw materials (2) plant, machinery, spare parts and accessories (3) consumable stores viz. soda, saji, charcoal, mobil oil. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale.—seedlac, kirilac and lac products (c); Sticklac, seedlac, shellac, buttonlac (d); 31-7-65 (e).

15. Shri Atul Chandra Kumar, Shri Mahabir Kumar, carrying on business under the trade name Messrs. Sunil Shibu Kumar, Balarampur, (Purulia-Tata Main Road) P. O. Rangadih, District Purulia (a): PR/377A, 2-8-62 (b): Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale; Shellac, seedlac, sticklac, lac products (c); Sticklac, seedlac, lac products (d); 31-7-65 (e).

16. Shri Dinesh Kumar Mehta, carrying on business under the trade name Messrs. D. K. Mehta, Anara, District Purulia (a); PR/424A, 31-8-63 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Bricks (c), 31-7-65 (e).

17. Messrs. S K. Rungta Private Ltd., 18 Mullick Street, Calcutta (a); RJ/1952A, 10-11-50 (b); Jute, jute-products, seeds, machines, mill-stores and hardwares (d); 10-8-65 (e).

18. Shrimati Srikanwar Devi, proprietress, carrying on business under the trade name Messrs. Kastur Chand Shreenath, 46 Strand Road, Calcutta (a); RJ/2233A, 11-6-62(b); Bullions, hosiery goods, textiles, cycle and cycle parts, plastic goods, spices, umbrella and umbrella parts, coir springs, gunny bags, mosquito-curtain, iron pan and buckets, corrugated tin, silk and woollen goods and readymade garments, disinfected goods, machine tools, electrical goods and napthalene-balls, aluminium alloy, boring metal and metal-scrap chemicals, hardware, motor parts, paper, stationery goods, braso-goods, copper goods, gunmetal scrap, oil, galvanised pipes and pipe fittings, galvanised wire, steel cosmetics, toiletery, machinery parts and coaltar, non-ferrous metal, building materials, rubber and rubber goods, paints, empty drums, timber, timber goods, scraps, glass, glass ware, crockeries, potteries and minerals, machinery (d); 12-8-65 (e).

19. Shri Murarilal Goyel, proprietor, carrying on business under the trade name Messrs. Murarilal Goyel & Co., 167 Dharmatalla Street, Calcutta (a); SL-322B, 3-2-64 (b), Jute products, electrical goods, empty drums and buckets (d); 28-7-65 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

(A) Other raw materials.

(B) Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 267 C.T.—19th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificated under the Central Sales Tax Act, 1956, are publishes for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Chittaranjan Chakraborty, proprietor, carrying on business under the trade name Messrs. Bishwa Scientific Works, 133 Kalighat Road, Cal-26 (a); 413A/AL (Central), 9-8-65 (b).

2. Shri Jayantilal Gandhi, proprietor, carrying on business under the trade name, Messrs. Paras Auto Agency, 28/C Shyamaprasad Mukherjee Road, Calcutta-25 (a); 414A/AL (Central), 12-8-65 (b); motor and bus body fittings and motor accessories (c).

3. Shri Chandanmal Choraria, Shri Minualal Bhausali carrying on business under the trade name New India Fancy Store, 100/1 Canning Street, Calcutta (a); 1474A(AT) Central, 11-8-65 (b); Rubber ring, toys (c).

4. Shri Phiroza D. Shahukar, carrying on business under the trade name Messrs. Packing Cases Manufacturing Co., 1F Congress Exhibition Row, Calcutta (a); 972A (BH) Central, 9-8-65 (b); Planks for use in manufacture of packing cases (d).

5. Messrs. Primchandi Cables Private Ltd., 15A Palace Court, 1 Kyd Street, Calcutta (a); 973A (BH) Central, 12-8-65 (b); extruders with components and dies for use in manufacture of aluminium conductors (d).

6. Sarbasree Shribullabh Dhoot, Ramdeen Gupta, Radhe Shyam Agarwalla, Vinod Kumar Agarwala, Ram Jagdish Goyal carrying on business under the trade name Techno India, 17 Lower Chitpur Road, Calcutta-1 (a); 1653A (CL) C. 3-7-65 (b); insulating tapes (c).

7. Shri A. K. Chatterjee carrying on business under the trade name Eastern Steel Corporation, 55 Canning Street, Room No. 3, Block 'H', 2nd floor, Calcutta (a); 1655A (CL) C. 4-8-65 (b).

8. Messrs. Kanchan Kumar Paul, Ranjan Kumar Paul, Rabindra Nath Paul and Samarendra Nath Paul, carrying on business under the trade name Gobindo Lall Paul & Co., 127 Pandit Purusottam Roy Street, Calcutta(a); 1885A, (CR) Central, 31-7-65 (b).

9. Messrs. Shiraj Bandookwala, Shabbir Chhagan, Talib Chhagan, Protul Chandra Roy Choudhuri and Rabindra Nath Banerjee, carrying on business under the trade name Recall 67B Netaji Subhas Road, (Room No. 63), Cal. (a); 1886A (CR) Central, 3-8-65 (b).

10. Messrs. Motilall Jain, Ashkaran Baid, Sumar Chand Jain, Rupchand Babel, Ashkaran Jain and Baboolal Babel carrying on business under the trade name Pioneer Mill Stores Company, 67B Netaji Subhas Road, (1st floor), (Room No. 33) Calcutta (a); 1887A (CR) Central, 3-8-65 (b).

11. Messrs. Jagnnath Dey, Chandra Nath Dey and Prosanta Kumar Dey carrying on business under the trade name Sree Ganesh Enginering Works 14 Ashutosh Mukherjee Road, P.O. Belurmath, Howrah (a); 1096A (HW) (Central), 12-8-65 (b)

12. Shri Jagdish Prasad Agarwala carrying o business under the trade name Jagadish Stores Mahabirsthan, P.O. Siliguri, district Darjeeling (a); 614A(JP) (Central), 30-7-65 (b); cardamom colour, dhania, ajwan, hartaki, korrie, gulgalkath kalajeera, mouri, kismis, mustard seed, date, incense kantha (c).

13. Messrs. Gopi Mohan Banerjee and Kali Mohan Banerjee and Santi Kumar Banerjee carrying on business under the trade name Banerjee & Sons Hill Cart Road, P.O. Siliguri, district Darjeeling (a) 615A(JP) (Central), 2-8-65 (b); Watch, clock, time piece and parts of these articles, straps and E. P. N. S goods (c).

14. Messrs. Chittaranjan Das and Radha Raman Das carrying on business under the trade name Messrs Das Industrial Corporation, 24 Murari Pukur Road Calcutta (a); 1319A(MK) Central, 6-8-65 (b) Paper for the manufacture of water proof paper (d)

15. Shri Narendra Nath Karmakar, Shrimati Lakshmimoyee Karmakar, self and on behalf of minor Sujit Kumar Karmakar, and Sourendranath Karmakar, carrying on business under the trade name Messrs J. Karmakar & Sons, 12 Jadu Pandit Road, Calcutta (a); 1320A(MK) (Central), 6-8-65 (b).

16. Messrs. Leonard Card Board Box Factory Private Ltd., 20 Grey Street, Calcutta (a); 1321A (MK) (Central), 6-8-65 (b); Machinery for the manufacturing of Card Board Boxes (d).

17. Shri Vimal Chand Jain carrying on business under the trade name Messrs. Rajasthan Radio Corporation, 58 Upper Chitpore Road, Calcutta (a); 1322A(MK) (Central), 9-8-65 (b).

18. Shri Nishith Narayan Dutta, Shrimati Bani Dutta, Shrimati Labhnyalata Dutta carrying on business under the trade name Messrs. Universal Press, 35 Canal East Road, Calcutta (a); 1323A(MK) (Central), 12-8-65 (b).

19. Messrs. Ashoke Kumar Bhattacharjee and Ranjit Kumar Bhattacharjee carrying on business under the trade name Messrs. Industry Enterprises, 7/2 Canal East Road, Calcutta (a); 1324A (MK) (Central), 12-8-65 (b); Casin (c).

20. Messrs. Ramesh Kumar Khemka, Shrigopal Newtia and Shrimati Usha Devi Khemka carrying on business under the trade name Messrs. Hind Udyog Corporation, 20 Muktaram Babu Street, Calcutta (a); 1325A(MK) (Central), 12-8-65 (b).

21. Sarbasree Brajgopal Soni, Hargopal Soni, partners, carrying on business under the trade name Messrs. Soni Bros., 16 Rammohan Mullick Lane, Calcutta (a); 1071A(MR) Central, 10-8-65 (b); Silk rope (c).

22. Messrs. Das Reprographics Private Ltd. carrying on business under the trade name Das Reprographics Private Ltd., P-10 Taratala Road, Calcutta-53 (a); 918A(PG) (Central), 31-7-65 (b).

23. Shri Manilal Mitra carrying on business under the trade name Civil & Sanitary Engineering Co., Sealpara Road, Barisha, Calcutta-8 (a); 919A (PG) Central), 4-8-65 (b).

24. Shri Sitaram Sundaria, Shri Joyestharam Sharma, partners, carrying on business under the trade name Messrs. Sharma Brothers 43 Cotton Street, Calcutta (a); 940A(RJ) Central, 9-8-65 (b).

25. Messrs. Prasanta Ranjan Banerjee and Jiban Bandhu Ghosh carrying on business under the trade name G. D. Enterprise, 12 Rashiklal Ghosh Lane Calcutta-5 (a); 1272A(SH) (Central), 5-8-65 (b); Cartridge fuse, plug, holder, switches, porcelain goods, empire tape cloth, cotton tape, black tape, regulator d. c. d. wire, enamelled wire, fuse wire, g. i. wire, copper wire, white metal, paint brush, phosphorbronze rod g. i. pipe and pipe fittings, electric lamps, leather oil, paper, cable socket, rubber insulator, cables, fan fork, ceiling rose, fluorescent tube, brass bracket, brass rod, tools, g. m. peet valve, c. i. foot valve, socket elbow, reducer, hoop, iron, wire nail (c).

26. Shri Dulal Chandra Biswas carrying on business under the trade name National Forest Products, 65 J Maharshi Debendra Road, Calcutta (a) 1273A (SH) (Central), 5-8-65 (b); Timber (c).

27. Shri Digendra Mohan Paul carrying on business under the trade name Messrs. Alner Tools & Equipments, 4 Chandney Chauk Street, Calcutta (a); 1794A (SL) (Central), 26-7-65 (b); Motor parts (c).

28. Shri Padamchand Poddar carrying on business under the trade name Messrs. The Prosperous Automobiles, 5 Sooterkin Street Calcutta (a); 1795A (SL) (Central), 27-7-65 (b).

29. Shri Gangadhara Radha Krishna carrying on business under the trade name Messrs. Tea & Coffee Trading Co., 2 Kshetra Das Lane Calcutta-12 (a); 1796A (SL) (Central), 28-7-65 (b).

30. India Foils (P) Ltd., 11 Sooterkin Street, Calcutta-12 (a); 1797A (SL) (Central), 28-7-65 (b).

31. Shri Gopal Chandra Dutta, proprietor, carrying on business under the trade name Dutta & Co., Tarakeswar, Hooghly (a); 326A(SP) (Central), 9-8-65 (b); cycles, cycle parts (c).

32. Messrs. Ramarani Paul, Gitarani Paul, Sukumar Dey and Mayarani Dey, partners, carrying on business under the trade name Deepak Sheet Metal Industries, Vill. Muthadanga, P.O. Mayapur, district Hooghly (a); 121 Beliaghata Main Road, Calcutta, 41B(SP) (Central), 10-8-65 (b).

S. K. BOSE, Commissioner.

No 268 C.T. 19th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Notes. (a) Serial Number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate

(c) Goods for resale,

(d) Goods for use in manufacture or processing of goods for sale,

(e) Goods for use in mining

(f) Goods for use in the generation, or distribution of Electricity or any any other form of power,

(g) Goods for use in the packing of goods for sale/resale

(h) Date of amendment.

1. (S) Sarbasree Shanta Gouri Dhabalia, Ramniklal Shamji, carrying on business under the trade name, Paradise Casket & Mirior House (for) Sarbasree Shanta Gouri Dhabalia, Mansuklal P. Dhabalia and Ramniklal Shanji, carrying on business under the trade name, Paradise Casket & Mirror House, 71 Canning Street, Calcutta (a); 890A (AT) Central, 5-8-65 (b); 6-8-65 (h).

2. Sarbasree Dwarkadas Kajaria, Baldeo Kajara and Smt. Asha Rani Kajaria, partners, carrying on business under the trade name, Asian Industrial Corporation, 3 Amratola Street, Calcutta (a); 1437A (AT) Central, 25-3-65 (b); (A) Hydrosulphite of soda and betanapthol (c); 7-8-65 (h).

3. (S) Messrs. Krishan Chand Dang, Subha Sachdeva, Rohit Sachdeva and Rajesh Dang, carrying on business under the trade name, K. C. Dang & Co., (for) Shri Krishan Chand Dang, carrying on business under the trade name, K. C. Dang & Co., 2A Amratola Lane, Calcutta (a); 904A (AT) Central, 4-9-58 (b); 7-8-65 (h).

4. Messrs. Satyanarain Sonthalia and Mancharlall Sonthalia, carrying on business under the trade name Manchorlall Company, 19 Mullick Street, Calcutta (a); 1050A (AT) Central, 1-12-59 (b): (A) Hydrosulphate (c): 7-8-65 (h).

5. Messrs. Sohan Singh, Pratap Singh, Mohinder Singh, carrying on business under the trade name P. S. Sohan Singh, 7 Amratola Street, Clacutta (a); 554A(AT) Central, 8-7-57 (b): (A) Big and small cardamoms, cardamom seeds, laboratory chemicals, solvents, ultramarine Blue, acids, cocoanut oil, ground nut oil, copper and its sulphates, rangolite, cream of Tata, long pepper, starch powder, dextrine, hexamine jardine (c): 7-8-65 (h).

6. Shti Banwari'al Agarwalla and Smt. Saraswati Debi Nawalgaria, carrying on business under the trade name, Radhakrishna Banwarilal, (S) 26 Amratola Street, Calcutta (for) 74 Cross Street, Cal. (a); 203A (AT) (Central). 1-7-57 (b); 9-8-65 (h).

7. Messrs. Gokalbhai Sonabhai Patel, Chottabhai Sonabhai Patel, Dineshbhai Gokalbhai Patel, Dayabhai Patel, Dayabhai Chhaganbhai Patel, Chunibhai Chaganbhai Patel (Partners) carrying on business under the trade name M. K. Brothers & Co. (S) 24/25 Rupchand Roy Street, Calcutta-1 (for) 23 Armenian Street, Calcutta-1 (a): 882A (AT) (Central). 1-7-47 (b): 11-8-65 (h).

8. (S) Shri Harban Singh, proprietor, carrying on business under the trade name, Messrs. East India Tyre Co. (for) Shri Harban Singh, Shri Tarlochan Singh carrying on business under the trade na,e, Messrs. East India Tyre Co., 69/2 Paddapukur Road, Cal. (a): 629A(BH) Central, 14-5-62 (b): 6-8-65 (h).

9. Messrs. Dabur [Dr. S. K. Burman (Private)] Ltd., 142 Rash Behari Avenue, Calcutta (a); 30 (BH) Central, 28-6-57 (b): (A) Thermometres (c) 9-8-65 (h).

10. Shrimati Pushpa Kapur, carrying on business under the trade name, Messrs. Vikram Automobiles, 24/4 Lake Road, Calcutta (A) Calcutta (1) (a); (S) 125B(BH) Central, (for) 742A (BH) Central (b): (A) Lubricatibg oil (c): 9-8-65 (h).

11. Shri Rajendra Narain Goal, carrying on business under the trade name, Messrs. Rajendra & Co., 23 Southern Avenue, Calcutta-26 (a): 425A(BH) Central, 16-7-65 (b): (A) Special processed tar, coal tar pitch, pitch creosote mixture, still botton oil (c) 9-8-65 (h).

12. (S) Shri Shyam Sundar Paul, Shri Bangsidhar Paul, Shri Netai Chand Paul, partners, carrying on business under the trade name, Messrs. Radha Gobinda Paul & Sons. (for) Messrs. Radha Gobinda Paul & Sons. Memari, Burdwan (a); 144A (BN) (C), 3-10-59 (b): (D) Spices (c): 10-8-65 (h).

13: (S) Shri Surya Narayan Paul, proprietor, carrying on business under the trade name Messrs. S. N. Paul (for) Messrs. S. N. Paul, Memari, Burdwan (a); 142A(BN) (C), 1-9-59 (b); (A) Stone Chips (c); 10-8-65 (h).

14. Messrs. Ramkishore Barnawal, Shiv Prosad Barnawal, Ganga Prosad Barnawal, Kanta Prosad Barnawal, Shyamlal Barnawal and Omprokash Barnawal, carrying on business under the trade name Kasiram Ramkhelon, Pramarayan Road, Cooch Behar, Additional place of business Dinhata, district Cooch Behar (a); 20B (CB) Central, 21-6-57 (b); (A) Firebricks and fireclay (c): 6-8-65 (h).

15. Messrs. Mansukhlal Mayachand Shah, Jaya Kuwars, Chhabildas Mayachand Shah, carrying on business under the trade name J. Mayachand & Sons, 34 Ezra Street, Calcutta (a): 1582A(CL) Central, 13-2-65 (b): (A) Tooth powder (c); 31-7-65 (h).

16. (S) Navin Chandra Chandulal Shah, Munundlal Harilal Khabaria and Indravadan Harilal Khabaria, carrying on business under the trade name Messrs. Lune Corporation (for) Messrs. Lune Corporation, 43 Ezra Street, Calcutta (a); 221A(CL) Central, 28-6-57 (b); 31-7-65 (h).

17. Shri T. N. G. Patnai, carrying on business under the trade name Messrs. Eastern Industrial Trading Corporation, (S) 92B Chittaranjan Avenue, Calcutta (for) 167 Old Chinabazar St. Calcutta (a); (S) 1654A (CL) Central, (for) 1503A (CL) Central, (b). 31-7-65 (h).

18. (S) Messrs. Akhoy Kumar Paul (Manufacturers) Private Limited, 112 Khengrapatty Street, Calcutta (for) Sm. Umarani Shaoo, proprietress, carrying on business under the trade name Messrs. Akhoy Kumar Paul, 112 Khengrapatty Street, Calcutta (a): 238A(CR) Central, 26-6-57 (b): 31-7-65 (h).

19. Sarbasree Bakul Mody and Pravin Bagma Mody, carrying on business under the trade name Mody Brothers, 1 Bonfield Lane, Calcutta (a); 1822A (CR) Central, 19-8-64 (b); (A) Paint, rust remove adhesives and pipe fittings (c); 31-7-65 (h).

20. Sarbasree Durlabhji Mehta, Ananta Roy Mehta and Tramboklal Mehta, carrying on business under the trade name Messrs. Mehta Brothers, 75 Netaji Subhas Road, Calcutta (a); 1760A (CR) Central, 28-7-5, (b); (D) Tools: (A) Scissors, vices, jacks, chains, oil grease and car washing guns, hand drills, hacksaw frames, grease nipples, foot pumps, tir chucks, flaring tools, tube cutters, stud pullers, screwdrivers, pullers, clamps, pliers, tool holders, piston ring compressor and expander, piston grooove cleaner and cutter, valve grinder, emery dressers, cutter, pipe and glass cutter, diamond dressers, drill chucks, feeler and thread gauges, calliper, bevel protector, steel rules, tapes dividers, levels, magnetic base stand and chucks, allen key, grinders, d. e. ring and box spanners, "T" flex ratchet speed and extension handles, universal joints, adaptor, air blow gun, screw extractor, ridge, bolt, rope and tin cutters, spray guns, torque wrenches, impact wrench, valve lifter, cross wrench, punches, chisels, drills, reamers, cutters, tool bits, tape, dies, honing and pipe bending wachines, counter bores, micrometers, dial test indicator, St. edge, squares, marikng and 'V' blocks, speed indicators, combination sets, tapping attachments, nozzle tester and cleamin kits, body and fender tool kits, rivetting and chipping hammers,

attery testers, timing lights, compressor tester, remote arter, switch and spark plug and diesel compression ester, lawn mowers, hardness tester, pipes and fittings nd spare parts, augers, hammers, oil cans, nail pullers, oldering iron,, saws, lathe carrier, tube expanders, oilers and 'C' clamps, planes, blades, files, chucks, the tools, knurling, turning and carbide ipped tools, drill sleeves, rock and corner rills, concrete breakers, spades and clay diggers older-on grinders, hammers coupling, snaps and spares, oor closer, gas welding sets oxygen and acetylene egulators welding accessories, all types of gauges, alances and scales chain pulley blocks trammels, top watches, edge protector, valve seat cutter, valve efresher, bearing (c); 31-7-65 (h).

20A. Messrs. Najumuddin Dawoodbhai Hararwala, aifuddin Akbarally Kanpurwala, Tayebbhai Dawodbhai Hararwala, Mohammedbhai Dawoodbhai Harwala, carrying on business under the trade name, Messrs. I. H. Bakir & Co., 34 Strand Road, Calcutta a); 167A (CR) C, 24-6-57 (b); (A) Electric furnace, lectric motor, lathe and grinding machine (c); 31-7-65 h).

21. Shri Ratan K. Chowdhury, Shri Jitan K. Chowlhury, Shri Gobindalal Chowdhury, Sm. Rama Chowlhury, Sm. Ila Chowdhury and Mukul Chowdhury, partners, carrying on business under the trade name Messrs. R. J. Brothers, 137 Canning Street, Calcutta a); 251A(CR) Central, 26-6-57 (b); (D) Hardware, ubber goods, tea garden stores, jute and cotton mill tores, copper, brass sheet and chemicals (c); 31-7-6 h).

22. Messrs. S. M. Jaliluddin S. M. Jamaluddin nd S. M. Zamiruddin carrying on business under the rade name , Kohinoor Stores, P-5, Canning Street, Calcutta (a); 1698A (CR) Central, 3-2-64 (b); (A) Buttons and measuring tapes (c); 2-8-65 (h).

23. Messrs. Dilip Kumar J. Pandya, Narendra J. Pandya, Pradip Kumar J. Pandya (minor), Paresh Kumar J. Pandya (minor), and Sm. Hira Gouri Pandya, carrying on business under the trade name J. Dilip Kumar & Co., 71A Netaji Subhas Road, Calcutta (a); 1874A (CR) Central, 21-6-65 (b); (A) Galvanised barbed wire, galvanised wire nail, galvanised wire, bolts and nuts, g. i. sluice valves and cocks, g. m. valves and cocks, pipe jointing compound, hemp, jute, cotton and flax packing, rubber sheets and insulations, chain pulley blocks and cocks, leather gloves (c); 4-8-65 (h).

24. Shree Vijay Iron Foundry (P) Ltd., 105 Stephen House, 4 Dalhousie Sqr. East, Calcutta (a); 151A (EL) Central, 5-7-57 (b); (Insert) Consumable stores, e.g., lime, stone, after the words spare parts and accessories (d); 11-8-65 (h).

25. (S) Shri Madan Lal Jain and Sm. Gyanvati Jain carrying on business under the trade name Messrs. Veer Trading Co. (for) Shri Padam Pershed Jain, Shri Madan Lal Jain and Sm. Gyanvati Jain, carrying on business under the trade name Messrs. Veer Trading Co., 3/1 Mango Lane, Calcutta (a); 641A(EL) Central, 17-8-60 (b); 12-8-65 (h).

26. (S) Panchkori Shaw, 'Karta' of Hindu undivided family, carrying on business under the trade name, Messrs. Shaw & Co., (for) Messrs, Shaw & Co. Village and P.O. Hantal, police-station Jagatballavpur, district Howrah (a); 326A(HW)(Cantral), 1-11-57 (b); 10-8-65 (h).

27. Victoria Cotton Mills Ltd., Ghusury, Howrah (a); 851A (HW) (Central), 26-7-57 (b); (D) Raw materials other than declared goods for the manufacture of yarn (A) Machinery and spare parts and raw materials other than declared goods for the purpose of manufacture of staple fibre yarn for sale (d); 10-8-65 (h).

28. (S) Gokul Chand Hada, Nitya Bandhu Majumdar, carrying on business under the trade name, N. B. Majumdar (for) Shri Nitya Bandhu Majumdar, Hardwari Nath Tripathi and Munni Nath Tripathi, carrying on business under the trade name, N. B. Majumdar, 1A Sovaram Basak Stret, Calcutta (a); 1217A (JK) Central, 31-7-65 (b); 11-8-65 (h).

29. Shri Ram Gopal Agarwalla, proprietor, carrying on business under the trade name, Messrs. Agarwalla Stores, Mirabazar, Plassey, Nadia (A) Dhubulia, Railbazar, Nadia (a); (S) 82B(KR) (C) (for) 82 (KR) (C) (b); 3-8-65 (h).

30. Messrs. Nemai Chand Kundu, Sushil Kr. Kundu, Sanjit Kr. Kundu, Sanjoy Kr. Kundu and Bidyut Lata Kundu, carrying on business under the trade name, Messrs. Netai Chand Kundu, Subhas Avenue Ranaghat, Nadia (a): 170A(KR) (C), 8-3-65 (b); (A) Brass and copper scraps and sheets for the purpose of manufacturing of tube-well strainers (d); (A) Brass and copper, scraps and sheets (c); 4-8-65 (h);

31. Shri Hasmukhlal Desai carrying on business under the trade name Messrs. Hasmukhlal Desai, 7A Clive Row, Calcutta (a); 1406AA (LR) Central, 31-1-63 (b); (A) Magnesium chloride (c); 16-7-65 (h).

32. (S) Sarbasree K. C. Banerjee and S. S. Banerjee carrying on business under the trade name Banerjee Brothers for Sarbosree B. C. Banerjee, K. C. Banerjee, S. S. Banerjee carrying on business under the trade name , Banerjee Brothers, 28 Strand Road, Calcutta (a); 33B (LR) Central, 12-7-57 (b); 19-7-65 (h).

33. The Thanai Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 510A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) (1) Raw materials, (2) Plant, machinery spare parts and accessories, consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below : (A) (i) Aluminium lining, (ii) Packing paper and (iii) Black Tea (d); (A) (i) Aluminium lining, (ii) Packing paper and (iii) Containers—small tins (g); 19-7-65 (h).

34. The Western Cachar Co. Ltd., 2 Fairlie Place, Calcutta (a); 511A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant machinery, spare parts and accessories, (ii) Tea garden consumable stores and (iii) hessian for 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the

actual process of manufacture of the goods named below : Black tea (d); (A) (i) Aluminium lining, (ii) packing paper and (iii) containers—small tins (g); 19-7-65 (h).

35. The Kalline Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 512A (LR) Central, 31-7-57 (b): (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) tea garden consumable stores and (iii) hessian for 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Aluminium lining, (ii) packing paper and (iii) container—small tins (g); 19-7-65 (h).

36. The Green Wood Tea Co., Ltd., 2 Fairlie Place, Calcutta (a); 513A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores and (iii) hessian (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below : Black tea (d); (A) (i) Aluminium lining, (ii) packing paper and (iii) containers—small tins (g); 19-7-65 (h).

37. Shri Jagadish Chandra Nag Pal, carrying on business under the trade name, Goodwill Trading Co., 10 Canning Street, Calcutta (a); 1751A (LR), Central, 5-8-64 (b); (A) Tools (c); 21-7-65 (h).

38. (S) Messrs. Bhattacherjee Engineering Private Ltd., (for) Messrs. Angsu Prakash Bhattacherjee Nirode Baran Bhattacherjee, Madhusudhan Bhattacherjee and Netai Chandra Bhattacherjee, carrying on business under the trade name Bhattacherje, Brothers, 25/27 Netaji Subhas Road, Calcutta (a); 168B(LR) Central, 1-7-57 (b); 23-7-65 (h).

39. The Moraghat Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 516A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores and (iii) hessian. (for) 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) aluminium lining, (iii) packing paper, (iv) Containers—small tins (g); 23-7-65 (h).

40. The Derai Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 517A (LR) Central, 31-7-57 (b); (S) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below : Black tea (d); (A) (i) Tea chest and components, (A) (i) Tea chest and components, (ii) aluminium lining (iii) packing paper, (iv) Containers—small tins (g); 23-7-65 (h).

41. The New Assam Valley Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 518A(LR) Central, 31-7-57 (b) (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores and (hessian for 1. Raw materials, 2. Plant, machine spare parts and accessories, consumable stores . P vided that all goods are intended for use in the act process of manufacture of the goods named belo Black tea (d); (A) (i) Tea chest and componer (ii) Aluminium lining, (iii) Packing paper and, (Containers—small tins (g); 23-7-65 (h).

42. The New Monkhooshi Tea Co. Ltd., 2 Fai Place, Calcutta (a); 519A(LR) Central, 31-7-57 (S) Tea garden plant, machinery, spare parts and acc sories. (ii) Tea garden consumable stores and (hessian (for) (1) Raw materials, (2) Plant, machine spare parts and accessories. Consumable stor Provided that all goods for which exemption from pa ment of sales tax is claimed are intended for use in t actual process of manufacture of the goods named belo Black tea (d); (A) (i) Tea chest components, (Aluminium lining, (iii) Packing paper, (vi) Contai ers—small tins (g); 23-7-65 (h).

43. Brae & Chingoor Tea Estate Ltd., 2 Fair Place, Calcutta (a); 1186A (LR) Central, 25-7-57 ((S) (i) Raw tea, (ii) Tea garden plant, machine spare parts and accessories, (iii) Tea garden stor and Tea garden consumable stores and (iv) Hessi for 1. Raw tea, 2. Plant, machinery, spare par and accessories. Consumable stores. Provided th all goods are intended for use in the actual proce of manufacture of the goods named below : T (d): (A) (i) Tea chest and components, (Aluminium lining, (iii) Packing paper, (iv) Contai ers– small tins (g): 24-7-65 (h).

44. Sm. Tara Sapru, proprietress, carrying on bu ness under the trade name, Messrs. American Indu tries, (S) 24 Netaji Subhas Road, (3rd floor) Ca cutta for 7 Waterloo Street, Calcutta (a); (S) 1684 (LR) Central, for 878A (EL) Central, (b); 24-7-6 (h).

45. Shri Madhav Prosad Churiwal, Sm. Sarit Churiwal, Shri Rajendra Prosad Churiwal (minor and Shri Ravi Churiwal (minor), carrying on busines under the trade name, Bharat Agencies, 2 Indi Exchange Place, Calcutta (a); 1602A(LR) Central 12-11-64 (b); (A) Electric fan (c); 26-7-65 (h).

46. Messrs. Gobinda Ram Agarwal and Shriniwa Agarwal, carrying on business under the trade nam Reliable Industrial Stores, 59 Netaji Subhas Road Calcutta (a); 1607A (LR) Central, 24-11-64 (b) (A) Cocks (c); 27-7-65 (h).

47. Messrs. Saifuddin Taiyebally Chhapiwal Shabbir Fidahusain Lodgher, Mohammedi Yusufully Masalia, carrying on business under the trade name Bengal Machine Tools Corporation, 27-2C Strand Road, Calcutta (A) Calcutta (a); (S) 174B(LR) Central, for 1559A(LR) Central, (b); 28-7-65 (h).

48. Shri Gopiram Gupta, carrying on business under the trade name, Gopiram Gupta, 22 Canning Street, Calcutta (a); 779A(LR) Central, 6-12-57 (b), (A) Aluminium scrap (c); 28-7-65 (h).

49. The General Industrial Society Ltd., 15 India Exchange Place, Calcutta (a); 326A (LR) Central, 8-7-57 (b); (A) Cast iron articles, staple fibre yarn after the word manufacture of the named below Cotton yarn (d); 28-7-65 (h)

50. (S) Shri Srikishan Goyal, proprietor, carrying on business under the trade name Messrs. Brijlal Omprokash, (for) Shri Brijlal Goel, Shri Omprokash Goel and Shri Srikissen Goel carrying on business under the trade name Messrs. Brijlal Omprokash, 9 Upper Chitpore Road. Calcutta (a); 69A (MK) Central, 22-6-57 (b); 7-8-65 (h).

51. (S) Shri Lakshmi Prosad Shaw and Shri Harilal Shaw carrying on business under the trade name Messrs. Dipnarayan Lakshmi Prosad, for partners, Dipnarayan Shaw, Lakshmi Prosad Shaw and Harilal Shaw carrying on business under the trade name, Dipnarayan Lakshmi Prosad, 3 Raja Gopi Mohan Street, Calcutta (a); 240A(MK) Central, 24-7-57 (b); 11-8-65 (h).

52. Shri Satya Ranjan Guha Chowdhury, proprietor, carrying on business under the trade name. Messrs. Laxmi Stores, Balurghat, West Dinajpur (a); 246A (ML) Central, 7-12-63 (b); (A) Wool (c); 31-7-65 (h).

53. Shri Ramchandra Saha, proprietor, carrying on business under the trade name Messrs Ram Chandra Saha, Gazole, Malda (a); 223A(ML) (Central). 21-5-62 (b); (A) Empty tins (c); 2-8-65 (h).

54. (S) Sarbasree Girija Sankar Banik and Ramendra Kumar Banik, partners, carrying on business under the trade name Messrs. Banik Brothers, for Messrs. Banik Borthers, Balurghat, West Dinajpur (1) Kaliaganj, district West Dinajpur (a); 97B(ML) (Central), 28-8-57 (b); (D) Iron and steel materials (A) Skelp, g. c. sheet and g. p. sheet (c); 2-8-65 (h).

55. (S) Sarbasree Meghraj Agarwalla, Biseswarlall Agarwalla, Peramall Agarwalla and Ghasiram Agarwalla, partners carrying on business under the trade name Messrs. Parimal Ghasiram for Messrs. Parimal Ghasiram, Samsi, Malda. (1) English Bazar, Malda (a); 166B (ML) (Central). 28-9-65 (b); (A) Soda ash' groundnut (c); 3-8-65 (h).

56. (S) Sarbasree Abani Kumar Biswas, Amal Kumar Biswas and Aloke Kumar Biswas, partners, carrying on business under the trade name Messrs. Abani Kumar Biswas for Messrs. Tustalal Pramanik, Balurghat, West Dinajpur (a); 108A(ML) (Central), 5-9-57 (b); 5-8-65 (h).

57. (S) Messrs. Nemai Chand Dutta, Brahma Mohan Dutta, Nayantara Dutta, Sm. Ashalata Dutta, and Bijan Mohan Dutta carrying on business under the trade name, Messrs. G. C. Dutta & Bros., (for) Messrs. Nemai Chand Dutta, Brahma Mohan Dutta, Nayantara Dutta and Sm. Ashatala Dutta carrying on business under the trade name Messrs. G. C. Dutta & Bros., 143 Netaji Subhas Road, Calcutta (a); 230A (MR) Central, 28-6-57 (b); 6-8-65 (h).

58. Sarbasri Madangopal Mall, Bhikam Chand Mall, Srigopal Mall and Ramgopal Mall carrying on buiness under the trade name Messrs. Madan Gopal Bhikam Chand, Purulia, P.O. Purulia, district Purulia (a); 3A(PR) Central, 10-7-57 (b); (Insert after poppy seeds) Tea (c); 30-7-65 (h).

59. Shri Sheo Prasad Kedia carrying on business under the trade name Messrs. Sheo Prasad Kedia, Sugan Chand Charitable Dispensary Road, Purulia (a); 27A(PR) Central, 10-7-57 (b); (Insert after oil seeds) Refined cotton seed oil (c); 30-7-65 (h).

60. (S) Sarbasri Lala Prasad, Raghubir Prasad, Balaram Prasad, Sitaram Prasad and minor Radheshyam Prasad carrying on business under the trade name Messrs. Bhola Prasad Lala Prasad, for Shri Lala Prasad, carrying on business under the trade name Messrs. Bhola Prasad Lala Prasad, Purulia, P.O. Purulia, district Purulia (a); 37A (PR) Central, 10-7-57 (b); 30-7-65 (h).

61. Monilal Kumarji, Mohanlal Kumarji and Hiralal Kumarji, carrying on business under the trade name, Messrs. Monilal & Brothers, Jhalda, P.O. Jhalda, district Purulia (a); 273A (PR) Central, 12-7-61 (b); (A) Iron ore (d); 2-8-65 (h).

62. (S) Raliat Bai Shah, Papatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Rambha Bahen, Jayanta Kumar Kothari, Chandrakanta Shah, Anil Kumar Shah, Bipin Chandra Shah' Bipin Kumar Shah, Pravin Kumar Shah and Hasemukhra Shah carrying on business under the trade name Tribhovandass M. Shah, (for) Messrs. Raliat Bai Shah, Papatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayant Kumar Kothari, Chandrakant Shah, Anil Kumar Shah, Bipin Chandra Shah, Bipin Kumar Shah, Pravi Kumar Shah and Hasmukhrai Shah, carrying on business under the trade name, Tribhovandass M. Shah, P-34 India Exchange Place, Calcutta-1(a); 1177A(RB) (C) 1-7-57 (b); 9-8-65 (h).

63. Messrs. Iswari Prasad Kanoi and Mahabir Prosad Kanoi carrying on business under the trade name Ganeshka Agencies, (S) 24 R. N. Mukherjee Road, Calcutta for P-8 Mission Row Extension, Calcutta-1 (a); 959A (RB) (C), 13-2-61 (b); (A) Brass sheets (c); 9-8-65 (h).

64. Messrs. Alexander Moody & Co. Private Ltd., P21-22 Radhabazar Street, Calcutta(a); 614A (RB) (C), 7-12-57 (b); (A) Sodium bisulphate, sodium hexameto phosphate, borax crystal, acid muraitic blue dye (c); 9-8-65 (h).

65. Sarbasree Jay Kumar Pal, Amar Kumar Pal, Rabindra Kumar Pal, Birendra Kumar Pal, Sunil Kumar Pal, Sudhangsu Kumar Pal and Brojendra Kumar Pal carrying on business under the trade name, Joysree Supply Agency, 14'2 Old Chinabazar Street, Calcutta (a); 612A (RB) (C), 5-12-57 (b); (D) Mica (c); (S) E. G. for 'viz' in the column of "(Consumable stores) " (d);10-8-65 (h).

66. Shri Baldev Das Gupta, proprietor, carrying on business under the trade name Messrs. B. D. Gupta, 14'2 Old Chinabazar Street, Calcutta (a); 216A (RB) (C), 26-6-57 (b); (A) Bus-bars (c); 12-8-65 (h).

67. Shri Rameshwarlal Dhanuka, Shri Sahulal Dhanuka, Shri Prahlaradi Dhanuka, and Shri Nandlal Khuntati, partners, carrying on business under the trade name Messrs. New Spices Company, 68 Cotton Street, Calcutta (a); 927A (RJ) Central, 30-3-65 (b); (A) Poppy seeds (c); 7-8-65 (h).

68. Shri Badarmall Choraria, proprietor, carrying on business under the trade name Messrs. Ashoke Camphor Co., 31 Mullick Street, Calcutta (a); 763A (RJ) Central, 12-3-60 (b); (A) Machineries, and its accessories, spare parts for manufacture of plastic goods and nylon buttons (d); 11-8-65 (h).

69. (S) Jaikissen Gopal Das, Nandlal Gopal Das, Chandulal Rochal Das, Gopal Das, Jugnomal Manchandia Rochaldas Suganomal Manchandia carrying on business under the trade name, Messrs. The Indian Motors (for) The Indian Motors, P-39 Mission Row Extension, Calcutta (a); 854A/SL (Central), 19-5-58 (b); 24-7-65 (h).

70. (S) Shri Dulal Bose carrying on business under the trade name United Machinery Appliances, P32 Mission Row Extension, Calcutta (A) Additional place of business, P-21 Mission Row Extension, Calcutta (a); (I) 160B/SL (Central), (for) 1037A/SL (Central) (b); 24-7-65 (h).

71. Shri Shyamal Kumar Chanda, Shri Krishna Sundar Nath carrying on business under the trade name Messrs. Mondal Engineering Works, (S) 27 Pataldanga Street, Calcutta-9 (for) 14A Tamer Lane, Calcutta (a); 1102A/SL (Central), 17-8-60 (b); 28-5-65 (h).

72. (S) Bhairab Nath Datta, Bholanath Datta, Birendranath Datta, Samarendranath Datta, Sm. Belarani Datta, Madhusudan Datta, Deb Kumar Datta, Prabir Kumar Datta, last three being minor represented by the natural guardian Sm. Belarani Datta (mother), carrying on business under the trade name Messrs. Calcutta Paint Colour & Varnish Works (for) Biswanath Dutta, Bhairabnath Dutta, Bholanath Dutta, Birendra Nath Dutta, Samarendra Nath Dutta, carrying on business under the trade name, Messrs. Calcutta Paint Colour & Varnish Works, 8 Chunapukur Lane Calcutta (a); 422A (SL) Central, 24-7-57 (b); 28-7-65 (h).

73. (S) Messrs. Heatly & Gresham Ltd., 31 Chittaranjan Avenue, Calcutta (a); 170A/SL (Central), 28-6-57 (b); (A) Hooks, handles (grip, bow and flush-pull) flush and morticel bolts, pivot centres, fanlight catches, casement turns, casement stays, doorstep and holders, knob sets (c); 28-7-65 (h).

74. Messrs. Daggan & Co. (P) Ltd., (S) 154 Dharmatalla St., Calcutta (for) 4 Dalhousie Square East, Calcutta (a); (S) 1798A(SL) (Central), (for) 936A/SL (Central), 14-12-63 (b); 29-7-65 (h).

75. Shri Arati Banerjee, proprietress, carrying on business under the trade name Cottage Manufacturer, 1 Chawk Lane, P.O. Uttarpara, district Hooghly (a); 190A (SP) (Central), 10-10-60 (b); (A) (1) Raw materials, i.e, Latex. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual proces of manufacture of the goods named below: Rubber toys (c); 10-8-65 (e).

76. (S) Sarbasri Kanak Kanti Biswas, Basudev Biswas, partners, carrying on nusiness under the trade name Luna Industries, 163 Lower Circular Road, Calcutta (for) Sarbasri Kanti Biswas, Basudev Biswas, partners, carrying on business under the trade name Luna Industries, 163 Lower Circular Road, Calcutta-14 (a); 991A(TL) (Central), 24-5-65 (b); 6-8-65 (h).

77. Shri Dhirendra Nath Ghosh, proprietor, carrying on business under the trade name Messrs. Printing Materials Co., (S) 50/2 Dharamtola Street, Calcutta (for) 20 British Indian Street, Calcutta (a); (S) 1007A(TL) Central, (for) 142A (EL) Central (b); 6-8-65 (h).

78. Shri Rajendra Prasad Chokhani, proprietor, carrying on business under the trade name, Rajendra Trading Co., (S) 80 Dr. Suresh Sarkar Road, Calcutta (a); (for) 29 Sarat Bose Road, Calcutta (a); 1008A(TL) Central, (for) 793A (BH) Central (b); 7-8-65 (h).

79. (S) Sarbasri Sirish Chandra Pal, Supriy Pal, Suhas Pal and Subrata Pal carrying on business under the trade name Messrs. Relief Roller Casting Co., 40 Girish Chandra Bose Road, Calcutta (for) Proprietor, Shri Sirish Chandra Pal, carrying on business under the trade name, Messrs. Relief Roller Casting Co., 40 Girish Chandra Bose Road, Calcutta (a); 279A (TL) Central, 18-7-57 (b); 11-8-65 (h).

Explanatory notes.—Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended :—

(A) means "Add";
(D) means "Delete";
(S) means "Substitute".

S. K. BOSE, Commissioner.

No. 269 C.T.—19th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri G. N. Mundra, proprietor, carrying on business under the trade name, Messrs. Ganesh & Company, 17 Armenian Street, Calcutta (a); 1258A (AT) Central, 30-3-60 (b); 6-8-65 (h).

2. Shri Ram Gopal and Sm. Bhagabati Debi, carrying on business under the trade name, Messrs. Goojurmal Gunpetrai, 39 Strand Road, Calcutta (a); 1602A (CR) C., 7-9-59 (b); Pipes, pipe fittings, sanitary fittings, cast iron goods (c); 31-7-65 (h).

3. Messrs. Khas Ganeshpur Coal Mines (P) Ltd., 135 Canning Street, Calcutta (a); 1226A (CR) C., 28-6-57 (b); Coal and coke (c); 3-8-65 (h).

4. Shri Shri Chandra Kumar Das and another, partner, carrying on business under the trade name, Messrs. Solar Metal Industries, 3 Mango Lane, Calcutta (a); 587A (EL) Central, 27-10-59 (b); Cocks, sanitary fittings, machinery spare parts (c); Brass, gun metal, metal sheet, all steel, rubber hose pipe, screw, washer, machinery spare parts, fibres and all sorts of materials required for the purpose of manufacturing, flexable shaft, springs, metal castings, cocks and valves, machinery spare parts, rubber hose pipe, sanitary and laboratory fittings (d); 6-8-65 (h).

5. Shri Ratanlal Bahety, carrying on business under the trade name, Ratanlal Bahety, 11 Kali Krishna Tagore Street, Calcutta-7 (a); 213A(JK) Central, 28-6-57 (b); wooden toys and sporting goods, spices, electrical goods, brass sheets, hardware goods, jute and jute products, oil, oil seeds, sheets, stationery goods, umbrellas, soap, slate, rice, atta, flour (c); 9-8-65 (h).

6. Messrs. S. K. Rungta Private Limited, 18 Mullick Street, Calcutta (a); 496A (RJ) Central, 23-7-57 (b); Jute, jute products, seeds, machines, mill stores, hardwares, foodgrains, cereals, spices, pulses, oils and oil seeds (d); 10-8-65 (h).

7. Shrimati Srikanwar Debi, proprietress, carrying on business under the trade name, Messrs. Kastur Chand Shreenath, 46 Strand Road, Calcutta (a); 311A, (RJ) Central, 1-5-57 (b); Bullions, hosiery goods, textiles, cycle and cycle parts, plastic goods, spices, umbrella and umbrella parts, coir strings, gunny bags, mosquitocurtain, iron pan and buckets, corrugated tin, silk and wooden goods and readymade garments, joists, teas, angles, rounds, channels, chequered plates, c. i. railing, iron pipes (c); 12-8-65 (h).

8. Shri Murarilal Goyal, proprietor, carrying on business under the trade name, Messrs. Murarilal Goyal & Co., 167 Dharmatalla Street, Calcutta (a); 127B-SL (Central), 3-2-64 (b); Jute products, electrical goods, woollen goods, reding gamla, pipe and pipe fittings, rope, non-ferrous (c). 28-7-65 (e).

9. Messrs. Shangrila Food Products Ltd. 1A Grant Street, Calcutta (a); 116A(TL) Central, 1-7-57 (b); flour, sugar (d); 9-8-65 (h).

S. K. BOSE, Commissioner.

No. 265C.T.—19th August, 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-384727	Messrs. J. N. Bhattacharjee & Co., 45/A-6 Tollygunj Road, Calcutta-26. AL-686A.
(2) A-469137 A-469167 to A-469175 B-623688 to B-623702	Messrs. Appejay Structural Ltd., 47 Hide Road, Calcutta. AL-978A.
(3) A-13-892555 ..	Messrs. Sen's Automobiles (P) Ltd., 2 Panditiya Road, Calcutta. BH-1739A.
(4) A-12-169121 to A-12-914563	Messrs. Grant James (Pr.) Ltd., 11 Hungerford Street, Calcutta-16. BH-112A.
(5) A 5801518 to A-580525 B-803386 & B-803387 B-862943 & B-862944 B-1-192027 to B-1-192850 C-331947 D-378922	Messrs. Ganeriwala & Sons, 33 Netaji Subhas Road, Calcutta. LR-3283A.
(6) E-222500	Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta. RB-110A. (Reported to have been lost from the custody of Messrs. Burn & Co. Ltd. of Howrah).

S. K. BOSE, Commissioner.

No. 266C.T.—19th August 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27-A of the Bengal Sales tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-406665 to A-406675 ..	Messrs. Paul Walde, Hall and Anderson Building, Park Street, Calcutta. BH-2609A.
(2) A-620030 to A-620034 ..	Messrs. Mamraj Mahadeoram Jainty, district Jalpaiguri. CB-45B.
(3) A-247577 to A-247585 B-367110 to B-367115 C-117521 and C-117522	Messrs. Goojurmal Gunpetrai, 39 Strand Road, Calcutta. CR-3320A.
(4) B-206576 to B-206580 ..	Messrs. Sohanlall Ramjilall, P.O. Siliguri, Dt. Darjeeling. JP-81B.

S. K. BOSE, Commissioner.

No. 270C.T.—19th August 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. G. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-413995 to N-414000 ..	Shri Shyamsunder Bhudia carrying on business under the trade name Messrs. Debi Prosad Shyamsunder, 154 Mahatma Gandhi Road, Calcutta. 345A(AT) Central.
(2) N-0-398469 and N-0-398470.	Messrs. Paul Walde, Hall and Anderson Building, Park Street, Calcutta. 130A(BH) Central.
(3) N-0-395230 ..	Messrs. Sohanlal Ramjilall, P. O. Siliguri, Dt. Darjeeling. 8B(JP) Central.
(4) N-337691 to N-337700 ..	Messrs. Bagchi Bidhubhusan, P. O. Siliguri, Dt. Dajeeling. 328A(JP) Central.
(5) N-811971 to N-811975 ..	Messrs. Shyamlal Sreprakash, 32 Cross Street, Calcutta-7. 35A(MR) C.
(6) N-0-454475, N-0-654821 to N-0-654825	Messrs. G. Basak & Co., P-36 Radhabazar Street, Calcutta-1. 411A(RB) Central.
(7) N-0-039428 to N-0-039435	Messrs. Harchandrai Sons and Ball Bearing Co., 33 Brabourne Road, Calcutta. 998A(RB) Central.

S. K. BOSE, Commissioner.

Registered No. C207

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes
GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL

NOTIFICATIONS

No. 272 C. T.—26th August 1965—In pursuance f the provisions of section 9 of the Bengal Finance Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the ollowing names and addresses of newly registered ealers together with a description of the goods covered y their registration certificates are published for eneral information:

Notes: (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Messrs. Ion Exchange (India) Ltd., 16, Taratalla Road, Alipore, Calcutta-53 (a); AL/1110A, 18-8-65 b); Spare parts of water treatment equipment (d).

2. Shri Prem Kumar Kumra carrying on business nder the trade name Prem Auto Industries; G. T. Road East, Monorama Building, P. O. Asansol, District Burdwan (a); AS/2623A, 30-7-65 (b); Motor parts and ccessories, motor oil and grease (d).

3. Messrs. Kshitendra Nath Sikdar and Dhirendra Nath Sikdar carrying on business under the trade name National Supply Company, Benachity, Durgapur-4, Burdwan (a); AS/2624A, 31-7-65 (b): Pick-axe, cane-usket, wire, coir string, rope, nails, screws, hinges, rass, and iron fitting of doors and windows, nuts, olts, paints, lime, ghee, blue, painting, brush, phenyle, turpentine and linseed oil, lac, french chalk, sand paper coaltar, hammer, pipe fittings, spade, belcha and cotton waste (d).

4. Shri Anil Chandra Sikdar carrying on business under the trade name Messrs. Sikdar Stores, R. R. Road, P. O. Raniganj, District Burdwan (a); AS/2625A, 4-8-65 (b); Rice, pulses, chillies, coriander seed cumin seed, poppy seed, ajwa, aniseed, carway seed, mustard seed, groundnut seed, mustard oil, cocoanut oil, soap, atta, besan, refined oil and wheat (d).

5. Shri Joyantilal P. Mehta, Shri Kantilal P. Mehta carrying on business under the trade name Mehta Brothers, 2 Govinda Chandra Dhar Lane, Calcutta (a); AT/4090A, 13-8-65 (b); Dyes and colours, pants, bleaching, powder, hydro sulphite, ultra marine, blue, caustic soda, citricacid, whitening agents, monopal soap, Turkey red oil, sodium sulphite (d).

6. Shri Bistu Pada Pal, carrying on business under the trade name of Messrs. B. P. Stores, 167E, Rashbeha Avenue, Calcutta (a); BH/3847A, 13-8-65 (b); Baby suits and Brassieres (d) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Blouses, petticoats and frocks (c).

7. Messrs. Kalinga Otto Private Ltd., 10 Middleton Row, Calcutta (a); BH/3848A, 16-8-65 (b); Febricated structural steel work and plate work, rough and machined castings, cast iron pipes and specials, bolts, nuts, washers, rivets, and wire nails, refractory bricks and mortar (silica and fire clay) ordinary country bricks, Acid proof bricks and tiles, acid proof paints and solutions M. S. tubes and fittings, valves and cocks, bearings, electrical equipment and goods including motors, generators, and switch gears, paints, doors, windows and ventilators, steel shuttings, (corrugated, galvanised and plain) wired glass and ordinary glass, insulation materials, asbestos packing, copper wire (d); Raw

materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Fabricated structural and plate work, rubber lining of acid resistant vessels and tanks, special acid resistant bricks, refractory bricks, special heat resistant castings (c).

8. Shri Dilip Narayan Chakrabortty carrying on business under the trade name of Messrs. Minerals Supply Concern, 44/H/1, Debendra Chandra Dey Road, Calcutta (a); BH/3849A, 16-8-65 (b); Calcium carbonate, calcium cilicate, (trilex) magnesium carbonate, lime stone, soap stone, dolomite, China clay, Porbondon whiting, graphite, calcite (d).

9. Shri Bhabatosh Dandapat, Proprietor, carrying on business under the trade name Messrs. Bhabatosh Dandapat, P. O. and Village Moidhara, District Bankura (a); BK/629A, 5-8-65 (b); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in manufacture in West Bengal for sale of the goods named below: Fire Wood (c);

10. Messrs. Vinod A. Shah, Jyotindra A. Shah, Chandra Vadan A. Shah, Sharad Chandra A. Shah, Bipin Chandra A. Shah and Harshad A. Shah carrying on business under the trade name of A. Vallabhadas and Co., of 71A, Netaji Subhas Road,3rd floor, Calcutta (a); CR/3619A, 6-8-65 (b); Pipe and pipe fittings, sanitary wares, tools and precision tools, bearings C. I. blocks, sleeves, ropes, lead seal, hosepipe bolts and nuts, electre wires and heaters valves, and cocks, rubber tube (d).

11. Shri Debi Prasad Khandelwal, Proprietor, carrying on business under the trade name of D. P. Khandelwal and Sons of 13 Portuguese Church Street, Calcutta (a); CR/3620A, 9-8-65 (b); Hydro, nasadar, caustic soda, soda (d).

12. Messrs Bajrang Lal Daga, Ghanshyamdas Rathi, Radha Kishan Rathi and Banshi Lal Daga carrying on business under the trade name of Industrial Tools Centres of 4, Rajawoodmunt Street, Calcutta (a); CR/3621A, 11-8-65 (b); tools, bolts and nuts, ball bearing, sockets, die steel, electric wire, switches,fan, electric motors, motor parts, metal cuttings band saw blades, conduit accessories and copper (d).

13. Messrs. Bimal Trading Co., Ltd., 20 Old Court House Street, Calcutta (a); EL/3746A, 17-8-65 (b); scrap machinery, scrap metals, hair wigs (d).

14. Shri Bishnu Pada Manna carrying on business under the trade name of Bishnu Pado Manna, Manshinghpur, P. O. Bargachia, Howrah (a); HW/3069A, 31-7-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores e.g., coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) brass locks (c).

15. Messrs. Jagat Kumar Jain and Nirmal Chand Bucha carrying on business under the trade name Jain-Sons Electrical Corporation, 4/2 Padya Ghosh Garden Lane, Lillooah, Howrah (a); HW/3070A, 31-7-65 (b); (1) Raw materials, (2) Plan machinery, spare parts and accessories, (3) Co sumable Stores. Provided that all goods for whi exemption from payment of sales tax is claimed a intended for use in the actual process of manufactu of the goods named below for sale: (i) Electric switch and plugs (c).

16. Messrs. Ram Gorak Giri, Goutam Giri and Muns Giri carrying on business under the trade name of Sr Durga Metal Stores, 233/3, Belilious Road, Howra (a); HW/3071A, 2-8-65 (b); Non-ferrous scraps (d).

17. Shri Chandra Mohan Karar carrying on busine under the trade name Chandra Industrial Work 22/6 Fakirchand Ghose Lane, Howrah (a); HW 3072A, 2-8-65 (b); (1) Raw materials, (2) Plan machinery, spare parts and accessories, (3) Co sumable stores e.g., mobil oil and cutting oil: Pr vided that all goods for which exemption from paymen of sales Tax is claimed are intended for use in the actua process of manufacture of the goods named below fo sale (i) Rachet brace, (ii) drilling pillar, bearing pullar (iii) and wrench (c).

18. Shri Jugol Pada Naskar carrying on busines under the trade name J. P. Naskar and Co., 102 Desh pran Sasmal Road, Howrah (a); HW/3073A, 3-8-65 (b) (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings (c).

19. Shri Shyamlal Tibrewala and Shrimati Sabitri Bhuwlka carrying on business under the trade name Shankar Rubber Industries, 38/39 Jaibibi Road, Ghusury, Howrah (a); HW/3074A, 4-8-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Rubber shoe and (ii) Rubber ring (c).

20. Shri Sreepatri Prosad Jaiswal carrying on business under the trade name of Jaiswal Brass Foundry Works, 211, Panchanantola Road, Howrah (a); HW 3075A, 4-8-65 (b); (1) Raw materials, (2) Plant, Machinery, spare parts and accessories, (3) Consumable stores, e.g., coke: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Non-ferrous castings (c).

21. Md. Soleman, Md. Nayeem, Md. Osman, Md. Mukhtar and Wakil Ahmed carrying on business under the trade name of Light Industrial and Engineering Co., 36/21, Harachand Mukherjee Lane, Howrah (a); HW/3076A, 9-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Electrical parts (c).

22. Shri Ramlal Basu Roy carrying on business under the trade name of Mirbahar Industries, 58/10 Jogendra Nath Mukherjee Road, Ghusuri, Howrah (a); HW/3077A, 11-8-65 (b); (1) Raw materials, (2) Plant

machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Boats and (ii) Fabricated structures (c).

23. Messrs Jagannath Dey, Chandra Nath Dey and Prosanta Kumar Dey carrying on business under the trade name Sree Ganesh Engineering Works, 14 Ashutosh Mukherjee Road, P. O. Belurmath, Howrah (a); HW/3078A, 12-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. machine oil and grease: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery and its parts (c).

24. Shri Jamuna Shaw carrying on business under the trade name of Jamuna Shaw, 1/1 I. R. Belilious Lane, Howrah (a); HW/3079A, 12-8-65 (b); M. S. Round, M. S. Rods, M. S. flats, M. S. square, Steel scrap, M. S. angles, plate cuttings and structural cuttings (d).

25. Messrs. Nemai Chandra Ghosh and Kunja Behari Ghosh carrying on business under the trade name of New Pioneer Pattern Manufacturing Co., 165, Belilious Road, Howrah (a); HW/3080A, 14-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Lubricating oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Wooden patterns (c).

26. Messrs. Hari Krishan Tandon, Robin Kumar Basu, Rama Shankar Basu and Sm. Usha Mehra carrying on business under the trade name Packs and Paints, 31 G. T. Road (North), Howrah (a); HW/3081A, 14-8-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Card board boxes, cartons, and labels (c).

27. Messrs. Ram Chandra Agarwalla and Sitaram Poddar carrying on business under the trade name Shri Radha Sarveswar Trading Co., 11/12 Harduttroy Chamaria Road, Howrah (3) Chintamony Dey Bathing Ghat Road, Ramkistopur, Howrah (a); HW/226B, 16-8-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Dal (c).

28. Shri Jivanlal Shah carrying on business under the trade name R. Jivanlal, 39 Burtolla Street, (Ground Floor), Calcutta-7 (a); JK/3487A, 16-8-65 (b); Synthetic stones and semi-precious stones (d).

29. Messrs. Parrot Sewing Machine Private Ltd., 9/1 Sovaram Bysack Street, Calcutta (a); JK/3489A, 18-8-65 (b); Industrial Lubricating oil (d).

30. Messrs. Harakchand Khetawat and Kamakhya Prasad Beriwal carrying on business under the trade name Harakchand Pawan Kumar, Nayabazar, Siliguri, Darjeeling, Calcutta (1) (a); JP/168B, 12-8-65 (b); Pulses, salt, groundnut oil, groundnut, mustard oil, spices, linseed oil, wheat, flour, jagree, sugar (d).

31. Messrs. Badrinarayan Mundra, Bhanwarlal Mundra and Radheshyam Mundra carrying on business under the trade name of Badrinarayan Radheshyam, Khalpara, Siliguri, District Darjeeling (a); JP/2252A, 12-8-65 (b); Rice, pulses, mustard oil, groundnut oil, groundnut, linseed oil, cocoanut oil, gur, salt and beaten rice (d).

32 Messrs. Debi Prasad Dutta, Taposh Kmar Dutta, Asit Kumar Dutta and Ranjit Kumar Dutta, partners, carryingon business under the trade name of S. N. Dutta and Sons, Station Road, Krishnagar, Nadia (a); KR/2155A, 9-8-65 (b); Lime, bricks, tiles, sands (d); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below . (i) Bricks and tiles (c).

33. Shri Abdul Husain Badruddin Rangoonwala carrying on business under the trade name of Messrs. Hindustan Trading Corporation, 28 Strand Road, Calcutta (a); LR/3719A, 4-8-65 (b); (1) Chain pulley blocks, (2) Stopper heads, (3) Ball bearings, (4) Tools, (5) Grinding machines, (6) Air compressors, (7) Roller chains (8) Gauge glasses, (9) Battery chargers, (10) Nozzle testing units, (11) Hydraulic Jacks (d).

34. Sarbasree Haribola Saha, Nitai Pada Saha and Haripada Saha, partners, carrying on business under the trade name of Messrs. Ram Krishna Timber Depot, Balurghat, West Dinajpur (a); ML/817A, 6-8-65 (b); Timber (d)

35. Sree Hari Gopal Chowdhury, proprietor, carrying on business under the trade name of Messrs. Santosh Kumar Parosh Kumar Chowdhury, School Road, Raiganj, West Dinajpur (a); ML/818A, 10-8-65 (b); Tubewell parts, fittings, rods, pipe, flat, screw, nail wire, buckets, pan, weights and measures, lantern, slate, haskal, tawa, jalkathi, saw, istri, glassware goods, enamel ware, bags, silnora, jata, broomsticks, gaslight, chalni, chain, mahajani khata, hessian, hamandista, reti, hammer, agar, bongaheta, nuts, bolts plain sheet, rodging, sand paper, rings pannel pin, sarashi, cocoanut, locks and keys, renda, kupkata, kubja, tai (d).

36. Sarbasree Bhagawati Prosad Goonka, Iswari Prosad Koonka, Ganeshmall Saraogi, Hulash Chand Saraogi, Uttamchand Sethia, Dulichand Sothia, Hansraj Sethia, Bachhraj Sothia, partners, carryingon business under the trade name of Messrs. Balurghat Transport Co., Khojurtaghat, Malda (a); ML/819A, 11-8-65 (b); Diesel, petrol, brake oil, mobil oil, acid, distilled water, Cardomom oil (d).

37. Shri Sardar Pritam Singh carrying on business under the trade name Bharra Truck Body Builders and Repairer, O. T. Road, India, P. O. Kharagpur, District Midnapore (a); MN/1818A, 9-8-65 (b); (1) Raw materials, 2. Plant, machinery spare parts and

accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Truck body (c);.

38. Messrs D. M. Minerals Private Ltd.. 4 Mission Row, Calcutta (a): RB/1570A. 13-8-65 (b): China clay (d);

39. Shri Kantilal Jagjivan Choksi carrying on business under the trade name Messrs Machine Craft Traders. 33 Brabourne Road. Calcutta (a); RB/1571A. 17-8-65 (b); Grinding wheels. mounted points. oil stores. honing sticks and segments (d).

40. Shrimati Amita Kundu carrying on business under the trade name Messrs. New India Minerals and Agencies, 153/1 Radhabazar Street. Calcutta (a); RB/1573A. 18-8-65 (b); Minerals, laboratory reagents. laboratory glass apparatus, bleaching powder. sodium chloride and tri-sodium phosphate (d).

41. Shri Bijoy Krishna Basak carrying on business under the trade name Hindusthan Auto Traders, 169 Acharyya Prafulla Chandra Road, Calcutta-4 (a): SH/3693A. 6-8-65 (b): Motor parts (d)

42. Shri Kehar Singh Dhaliwal carrying on business under the trade name New Punjab Hindu Hotel, 60 B. T. Road. Calcutta (a); SH/3694A. 6-8-65 (b): (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea. cooked food (c).

43. Shri Manasa Das carrying on business under the trade name Sreema Electric Stores, 9 B. K. Paul Avenue. Calcutta-5 (a); SH/3695A. 6-8-65 (b); Electric wires. switches. holder. ceiling rose. fans. conduit pipe (d).

44. Messrs. Narayan Hosiery (P) Ltd.. 5 Kali Prasanna Singhee Road, Calcutta-2 (a); SH/3696A, 9-8-65 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Steel furniture (c).

45. Messrs Bijoy Kumar Singhania. Santi Dev Singhania and Urmila Devi Singhania carrying on business under the trade name Singhania Timber Works. 72/C Maharshi Debendra Road. Calcutta (a); SH/3697A. 9-8-65 (b); Timber (d).

46. Shri Shreenath Mohta. carrying on business under the trade name Shreenath Mohta, 1 Chitpore Ghat Lane. Calcutta-2 (a); SH/3698A, 9-8-65 (b); Mosaic chips. quartz sands (d).

47. Messrs. Winstone India Private Ltd., 15 Cossipore Road, Calcutta-1 (a); SH/3699A, 10-8-65 (b); (1) Raw materials. (2) Plant, machinery, (3) Consumable stores, e.g., Gas, lubricants: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printing ink (c).

48. Shri Suresh Chandra Dutta carrying on busines under the trade name Arup Radio Service. 36 Ka Krishna Tagore Street, Calcutta (a); SH/3702A, 12-8-6 (b); (1) Raw materials, (2) Plant, machinery, spare part and accessories. Provided that all goods for whicl exemption from payment of sales tax is claimed ar intended for use in the actual process of manufacture of the goods named below: Radio (c).

49. Shri Joydev Chandra Ghosh carrying on business under the trade name Misti Mahal, 155 Rabindra Sarani, Calcutta-5 (a); SH/3703A. 13-8-65 (b); (1) Raw materials, (3) Consumable stores, e.g., Coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sweetmeats (c).

50. Messrs. Dwijendralal Chowdhury, Raimshal Ghosh and Profulla Ranjan Dutta carrying on business under the trade name United Platers, 9/1/2B South Sinthee Road, Calcutta-50 (a); SH/3705A, 16-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rolled gold ornaments (c).

51. Messrs. Shyamsundar Kundu Podder and Ramesh Chandra Roy carrying on business under the tradename Ramesh Chandra Roy. 39/1/1A Canal West Road, Calcutta-4 (a); SH/3706A. 10-8-65 (b); (1) Raw materials, (2) Plant. machinery. spare parts and accessories, (3) Consumable stores, e.g., Acid: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Battery plate (c).

52. Shri Dharamchand Bhora carrying on busines under the trade name Sushil and Co., 6 Sankar Halda Lane, Calcutta-5 (a); SH/3707A. 17-8-65 (b): Titenium di-oride. carbon black cascemite (d).

53. Messrs. Sekhar Chand Baid and Jabu Dev Patwa, carrying on business under the trade name Rubber Regenerating and Processing Co., 39/2 Canal West Road, Calcutta-4 (a); SH/3708A, 18-8-65 (b) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile rubber parts industrial rubber goods, surgical rubber goods (c)

54. Messrs. Sambhu Nath Sinha and Tarun Commar Ghosh carrying on business under the trade name Excel Enterprise, 9B Ramkrishna Lane, Calcutta-3 (a); SH/3709A, 18-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are itended for use in the actual process of manufacture of the goods named below : Rotator transformer amplifier (c).

55. Sarbasree Rupchand Mullick, Netai Chand Mullick, Nemai Chand Mullick, Gagan Chand Mullick carrying on business under the trade name Art-O-Print, 6B Malanga Lane, Calcutta (a); SL/4442A, 31-7-65 (b); Printing Ink, head types, type materials,

blocks and other printng materials; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Printed goods (c).

56. Mr. Megh Raj Jain and Mrs. Nema Devi, carrying on business under the trade name Shakti Automobiles, 73A, Ganesh Chandra Avenue, Calcutta (a); SL/4443A, 31-7-65 (b).

57. Dominion Enterpriser Privated Ltd., 12 Robert Street, Calcutta (a); SL/4444A, 31-7-65 (b); Rubber goods for automobile and Industrial use (d).

58. Sarbasree Sardar Attar Singh Sethi, Sardar Charan Singh Kohli, Sardar Ajit Singh Annad, carrying on business under the trade name National Auto Agency, 5 Sooterkeen Street, Calcutta-13 (a); SL/4445A, 3-8-65 (b).

59. Sarbasri Chitta Ranjan Dutta, Niranjan Dutta, Satya Ranjan Dutta, Gour Chandra Dutta, Partners, carrying on business under the trade name Calcutta Pencil ndustries, 22 Canal South Road, Calcutta (a);, TL/2975A, 13-8-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exeption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Pencil (c).

60. Shri Yogesh Chandra Sharma, Proprietor, carrying on business under the trade name Y. C. Ranesh and Co., 2 Chowringhee Road, Calcutta (a); TL/2976, 4-8-65 (b); Sockets, bends, elbows, nipples, flanges, vices, spanners, blades, taps, rawl bits, hacksaws, vices electric starters, switch ger units and fuses, tubes, valves, rod, wire nails, screws, wrenchs,crucible, alloy steel, gauges, scales, dies, files, drills, greases, bolts and nuts, card board, ball bearings, fan, washers, bar (d);.

61. Shri Champalal Jain, Proprietor, carrying on business under the trade name Park Street Motors, 13 Par Street, Calcutta (a); TL/2977A, 17-8-65 (b); Lubricants, cotton waste, distilled water (d).

S. K. BOSE, Commissioner.

No. 273C.T.—26th August 1965.—In pursuance of of the provisions of section 9 of the Bengal Finance Sales Tax) Act, 1941: (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of emendment.

1. Shri Bimalendu Mohan Mazumder, carrying on business under the trade name Messrs. Mazumder Brothers, 8 Shyama Prosad Mukherjee Road, Calcutta (a); AL/543A, 13-11-56 (b); (A) Super enamelled copper wire (d); 13-8-65 (e).

2 Prasanta Chandra Das & Pravas Chandra Das, carrying on business under the trade name Messrs. Pran Krishna Das & Sons, 107 Diamond Harbour Road, Calcutta (a); AL/1087A, 10-6-65 (b); (A) Castor oil (d); 16-8-65 (e).

3. Sarbasree Gour Chandra Dey, Kashab Chandra Dey X Gopal Chandra Dey carrying on business under under the trade name Messrs. Gour Chandra Dey & Co. 5/1 Orphangunj Market, Calcutta (a); AL/924A, 18-1-63 (b); (A) Til oil and castor oil (d); 18-8-65 (e).

4. (S) Shri K. C. Bagri, carrying on business under the trade name Messrs. Bagri & Co. (for) Messrs. K. C. Bagri and S. C. Bagri, carrying on business under the trade name Bagri and Co., Kajoragram, Burdwan (a); AS/1674A, 3-2-55 (b); 31-7-65 (e).

5. Shri Mansukhlal N. Upadhyay, carrying on business under the trade name Bengal Mining Stores, G. T. Road, Asansol, Burdwan (a); AS/1582A, 3-1-53 (b); (D) Colliery stores, electrical goods, hardwares and machinery parts (A) Pipes and fittings, bolts, nuts, rivets, nails, rods flats, sheets, paints, ropes, packings, bearings, engineering tools, mining books spades, picks, cane busket, linseed oil, turpentine oil switches, cable compound, wire, lamp, fan, empire cloths, black tape cotton tapes, shelders, handles, wire cuttings, rails, bus bushes, vibrator drilling machine, grinder, refrigerator, air cooler, air conditioner, water cooler, air compressor, pump and motor (d); 31-7-65. (e).

6. Shri Santilal Hargobnda Vora, Prop., carrying on business under the trade name New Bombay stores, Burnpur, P. O Burnpur (a); AS/219A, 17-10-41 (b); (A) Cooked food in sealed containers vegetables in sealed containers pickles, chatnis hair oils, hair cream, face cream, barley, tooth powder, tooth pastes, tooth brush, brushes, shoe polish, floor polish, metal polish, stainless steel utensils, glass wares, glass tumblers, glass plates, glass bowls, thermo flasks, wool, dry fruits, blades, razors, fountain pens, chocklets, buttons, threads, rose water, kewra water, toilet paper, playing cards, lenterns, incandescent lanterns, mantles, envelopes, latter pads, holdall, suitcase, kit bags, electric heater, table lamps, electric bulbs, toaster, kettle, plastic tumbler, plastic jug, plastic tray, plastic plate, plastic boxes, plastic basin, plastic bucket, plastic shoping bag, ultra marine, plastic sheet, hand and body lotion, hand and body cream, alta, nail polish, waist belt, vanity bag, muradabad brass ware, fancy calenders, ashtray, writing case, jewell box, picture frame album, wooden handi crafts, kerosin stove, spoon, fork, knife, dalmut (d); 31-7-65 (e).

7. (S) Messrs. Badridas Suhasaria, Keshovdeo Suhasaria, Shyamlal Suhasaria, Ramlal Suhasaria and Sojan Kumar Suhasaria, carrying on business under the trade name Chanduram Asharam (for) Messrs. Badridas Suhasaria, Keshovdeo Suhasaria, Shyamlal Suhasaria and Ramlal Suhasaria, carrying on business under the trade name Chanduram Asharam, Barakar, Burdwan (a); AS/227A, 17-10-41 (b); 4-8-65 (e).

8. Messrs. Banshidhar Kedia, Motilal Kedia, Kishanlal Kedia, Rameswarlal Kedia, Partners, carrying on business under the trade name Motilal Kedia, G. T. Road Asansol (a); AS/2260A, 29-11-61 (b); (A) Ghee (d); 4-8-65 (e).

9. Shri Biswanath Kajaria, carrying on business under the trade name Messrs. Lloyds Engineering Co., 3 Amratola Street, Calcutta (a); AT/4053A, 7-4-65 (b); (A) Water pumps (d); 13-8-65 (e).

10. ShriChandra Kanta Himatlal Shah, Sm. Manjula Kothari and Sm. Shanta Kothari, carrying on business under the trade name Pioneer Corporation, 71 Canning Street, (C-120) Calcutta (a); AT/3627A, 23-12-59 (b); (A) Dies moulds and toils (d); 14-8-65 (e).

11. (S) Sarbasree Chamanlal Jain, Baldeoraj Jain, and Jagat Bhusan Jain, carrying on business under the trade name B. Jain & Co. (for) Sarbasree Chamanlal Jain and Baldeoraj Jain, carrying on business under the trade name B. Jain & Co., 71 Canning Street, B.18/20 Calcutta (a); AT/2801A, 22-9-50 (b); 14-8-65 (e).

12. (S) Messrs. Hirji Haridas Rajda and Paresh Premji Rajda, carrying on business under the trade name Rajda Sales Corporation (for) Shri Hirji Haridas Rajda carrying on business under the trade name Rajda Sales Corporation, 1 Portuguese Church Street, Calcutta (a); AT/3787A, 13-10-61 (b); 14-8-65 (h).

13. (S) Shri Nandlal Makin, Kalyan Dqss Makin, Birendra Kumar Makin, Bejoy Kumar Makin, partners carrying on business under the trade name Messrs. Makin Brothers (for) Prop. Shri Nandalal Makin, carrying on business under the trade name Messrs. Makin Brothers, 5 Ashutosh Mukherjee Road, Calcutta (a); BH/1264A, 20-4-48 (b); 13-8-65 (e).

14. Shri Asoke Choudhury, carrying on business under the trade name Messrs. Choudhuri & Co., 45 Shamsulhuda Road, Calcutta. Calcutta - (1) (a); BH/282B, 19-2-59 (b); Insert Axles, trolly wheels, brake drum after the words venetion blinds (c); 14-8-65 (e).

15. (S) Sarbasri Aurobindo Bose, Hemkumar Bose, Ratan Ch. Das, carrying on business under the trade name Messrs. P. S. Bose & Co. (for) Shri Hem Kumar Bose, Ratan Ch. Das, carrying on business under the trade name Messrs. P. S. Bose & Co., 48 South Tangra Road, Calcutta 46 (a); BH/3262A, 15-2-61 (b); (A) M. s. structurals & components, industrial machine parts, m. s. materials, pipe fittings, c. i. g. m. and aluminium castings non-ferrous materils, m.s.taper, chimney, rolled pipe, m. s. sheets and sheeting materials, m. s. flanges (d); 14-8-65 (e).

16. (S) Messrs. Rakhal Chandra Saha, Harilal Saha & Sushil Chandra Saha, carrying on business under the trade name Kalika Stores (for) Kalika Stores, 93A Rash Behari Avenue, Calcutta (a); BH/1412A, 18-1-49 (b); 16-8-65 (e).

17. (S) Messrs. Ascu Wood Product: Private Ltd. (for) Shri U. R. Sonti, carrying on business under the trade name Messrs. Ascu Wood Products, 7/1 Elgin Road, Calcutta-20 (a); BH/3596A, 19-7-55 (b); 17-8-65 (e).

18. Messrs. Gobindlal Dhandhania, Mrs. Rad Devi Dhandhania, Shakuntala Devi Dhandhania, Vij Kumar Dhandhania (Minor), Sushil Kumar Dhandha (Minor) carrying on business under the trade na Messrs. R. D. Alloys, 4 Middleton Street, Calcutta (a); BH/3819A, 22-6-65 (b); (A) Aluminium ing aluminium alloy ingot, aluminium scraps (d); 17-8 (e).

19. Shri Deokinandan Agarwala, Shri Keshar Agarwalla, Shri Sitaram Agarwalla and Sm. Bhagir Devi Rajgania, partners carrying on business under t trade name of Messrs. Keshardeo Narsingdas, Nut ganj, Bankura (a); BK/574A, 4-2-64 (b); (A) Arrar cocoanut, tejpata, ghee, cardamom, grease nigers oil (d); 10-8-65 (e).

20. (S) Shri Surjya Narayan Paul, propriet carrying on business under the trade name Mes S. N. Paul (for) Messrs. S. N. Paul, Memari, Burdw (a); BN/1265A, 22-8-59 (b); (A) Tubewell pipes a parts thereof (d); 17-8-65 (e).

21. (S) Sree Karunamoy Dutta, Shree Dharmad Dutta, partners, carrying on business under the fir name Messrs. Karunamoy Dutta, Dharma Das Dut (For) Shri Karunamoy Dutta, proprietor, carrying busmess under the trade name Messrs. Karunam Dutta, Dharmadas Dutta, Memari, Burdwan (BN/1064A, 17-12-52 (b); (A) Jira, dhaniya, mou ajowan, blackjira, tejpata, chillies, cocoanut oil, groun nut oil, soda, poppy seeds, empty tins, empty bags, Spices and oils (d); 17-8-65 (e).

22 Sarbasree Girindra Nath Ghose, Amiya Kum Ghose, Anil Kumar Ghose, Aswini Kumar Gh partners, carrying on business under the trade na Messrs. Dhirendra Nath Ghose, Jamalpur, Burdwan (BN/415A, 9-8-45 (b); (A) Asbestos pepes and sheets (18-8-65 (e).

23. (S) Shri Sudhir Kumar Saha, Sm. Kanak L Saha and Shri Sushanta Kumar Saha, partners, carry on business under the trade name Kalpana Tea St (for) Shri Santosh Kumar Shaha, carrying on busin under the trade name Messrs. Kalpana Tea St Kotwali Road, Berhampore, Murshidabad (a); B 625A, 9-9-59 (b); 6-8-65 (e).

24. Shri Jagat Bandhu Dutta (Proprietor) carry on business under the trade name Messrs. Ja Bandhu Dutta Sagardighi, Mursidabad (a); BR/74 23-8-63 (b); (D) Mustard oil, salt, kerosene oil, cigaret oil cakes, atta, betelnuts, sugar, black peeper, topi globules, turmeric, cloves, cinnamon, and vegeta products. (A) Agarbati ajawa, sodi-bi-carb, groundn dry dates, groundnut oil, linseed oil, empty ti empty tins, crockery, buckets, pans, wires, weight measures, scale (balance), tea and kharimati (d); 7-8 (e).

25. Shri Kanhaiyalal Santholia, carrying on bu ness under the trade name Messrs. Sree Niwas Ramgo Dhulian, Murshidabad (a); BR/707A, 28-7-61 ((A) Til oil chirata, chandani, ritha, jaifal, posta, r oxide, alamati, empty drums, phenyle, m.s. rou empty botles and corks (d); 9-8-65 (e).

26. (S) Shri Ranjit Kumar Nath, carrying on bu ness under the trade name Messrs. Dharanidhar N

& Sons, (for) Messrs. Dharanidhar Nath and Ranjit Kumar Nath, carrying on business under the trade name Dharanidhar Nath & Sons, Khagra, Murshidabad (a); BR/273A, 21-6-50 (b); (D) Hardware and trunok (A) Canvas, hessian, robin blue, hurricane, carbide, hammer, wire nails, flat bolt, saw, lock, chain, ventilator paints and varnish, weight and measures calendar, pan and syphone with fittings, wire hinges, screws, mat, rope, flat iron, iron rod and iron plate (d); 10-8-65 (e).

27. Shri Kartick Chandra Sarkar, carrying on business under the trade name Messrs. Sarkar Stores, Kandi, Murshidabad (a); BR/654A, 28-3-60 (b); (D) Stationery goods, (A) Shaving blade, hair oil scented and unscented (d); 10-8-65 (e).

28. (S) Shri B. L. Pachisia and Padma Binani, carrying on business under the trade name Messrs. Plastics Enterprise (for) Messrs. B. L. Pachisia and Govardhandas Binani, carrying an business under the trade name Messrs. Plastic Enterprise, 38 Strand Road, Calcutta (a); CR/1931A, 22-11-50 (b); 6-8-65 (e).

29. (S) Messrs. Umashankar Modi, Jagannath Modi, Radha Kissan Modi, carrying an business under the trade name Messrs. Overseas Trading Co. (for.) S. Pralhadka, Jagannath Modi, Radha Kissan Modi, carrying on business under the trade name Messrs. Overseas Treading Co., 10 Jackson Lane, Calcutta CR/2267A, 17-12-52 (b); 6-8-65 (e).

30. (S) Messrs. Hariram Jalan & Satnarayan Jalan, carrying on business under the trade name Messrs. Jalan Industrial Corporation (for) Messrs. Harbanslal Agarlal Satnarain Jalan, Kissen Chand Jalan, Ved prokash Agarwal carrying on business under the trade name Messrs. Jalan Industrial Corporation, 39 Strand Road, Calcutta (a); CR/3354A, 8-7-63 (b); 6-8-65 (e).

31. Messrs. Brij Ratan Chandak, Suraj Ratan Chandak and Omprakash Maheswary, carrying on business under the trade name Messrs. Calcutta Anodizing Works, 38 Strand Road, Calcutta (a); CR/2951A, 29-10-59 (b); (A) Duo-flux, m. v. lantern, bulker head fitting aluminium sheets (d); Insert Duoflux, m.v. lantern, bulker head fittings after the word flood lights zits component parts in the manufacturing column 6-8-65 (e).

32. Messrs. (S) Arun Kumar Bhattacharjee, Sibnath Samanta, Chitta Ranjan Samanta and Sambhu Narayan Samanta, carrying on business under the trade name Messrs. Electro Machineries Corporation (for) Messrs. Arun Kumar Bhattacharjee, Sibnath Samanta, Chitta Ranjan Samanta, carrying on business under the trade name Messrs. Electro Machineries Corporation, 29 Strand Road, Calcutta (a); CR/2719A, 15-11-57 (b) 7-8-65 (e).

33. Messrs. Paper Tube Mfg. Co.(Pv) Ltd., 10 Jackson Lane, Calcutta (a); CR/3573A, 25-1-63 (b); (A) Insert sitecate after the word "Strand board" in the Manufacturing column (c); 7-8-65 (e).

34. (S) Sarbasree Jaharlal Ghosh, Kumaresh Ghosh, Paresh Nath Ghosh, Mrityunjoy Ghosh, Sm. Renuka Ghosh & Sons Kalpana Ghosh for Sarbasree Kumaresh Ghosh, Ashalata Ghosh, Saila Ghosh, Muktrkesi Ghosh and Sripati Charan Ghosh, Partners, carrying on business under the trade name Messrs East India Hardware Stores, 91 Netaji Subhas Road, Calcutta (a); CR/2572A, 6-1-56 (b); (A) Non-ferrous metal, electrical and overhead line fittings, tools (d); 7-8-65 (e).

35. Messrs. Mohanlal Bhansaly and Kamal Singh Bhansaly, partners carrying on business under the trade name Rajkamal Water Meter Manufacturing Co., 75 Netaji Subhas Road, Calcutta (a); CR/3538A, 25-1-65 (b); Insert Nonferrous and ferrous:- Castings, rods, wires, starts, screws and nuts, fibre, plastic, powder sheet and mouldings, p.v.c. sheets bakelite mouldings, gears, jewels, ebonite rods and other raw materials after the words raw materials. Consumable stores.viz Nil Lubricating and cutting oil, grease, cotton waste, V-belts, flat belt, tools (c); 7-8-65 (e).

36. Shri Narendra Nath Sircar, Prop., carrying on business under the trade name Associated Agencies Co., P-11 New Howrah Bridge Approach Road, Calcutta (a); CR/2562A, 9-12-55 (b); (A) Musical parts (d); 7-8-65 (e).

37. Messrs Harinath Roy Burman, Sudhir Kumar Das, Partners, carrying on business under the trade name The Supply Syndicate, 137 Biplabi Rash Behari Bose Road, Calcutta (a); CR 3409A, 29-11-63 (b); (A) Felt, electric motor with starter, aluminium hinges, hoop hiron, measuring cans, waterfilter, hammer, beltings, hose clamp, grinding stones (d); 7-8-65 (e).

38. Indocom Engineering Co., Private Ltd., 137 Canning Street, Calcutta (a); CR/3356A, 20-7-63 (b); (A) Link-V- belting (d); 7-8-65 (e).

39 Shri Shyam Sundar Khandelwal, Prop., carrying on business under the trade name S. Khandalwal & Company, 13 Portuguese Church Street, Calcutta (a); CR/3595A, 15 6 65 (b); (A) Lubricating oil (d); 9-8-65 (e).

40. Messrs Popatlal Padalia, Prop., carrying on business under the trade name Rex Corporation (India), 71A Netaji Subhas Road, Calcutta (a); CR/3199A, 14-3-62 (b); (A) Winch crab, jack pull lift, m.s. chain slings, manila rope travelling trolly, wire rope slings (d); 9-8-65 (e).

41. (S) Shri Hanuman Das Agarwala and Shri Sri Niwas Agarwala Partners, carrying on business under the trade name The Mill Stores and Machinery Merchants, 16 Bonfield Lane, Calcutta (for) Shri Hanumandas Munshi prop carrying on business and under the trade name The Mill Stores and Machinery Merchants 16 Bonfield Lane Calcutta (a), CR/2655A, 18-12-56 (b); 10-8-65 (e).

42. (S) Shri Rameswar Das Joshi and Sm. Subhadra Devi Sharma, Partners, carrying on business under the trade name Hind Metal Products, 58 Netaji Subhas Road, Calcutta (for) Messrs. Hosian Chand Sharma and Rameswardas Joshi, carrying on business under the trade name Hind Metal Producers, 58 Netaji Subhas Road, Calcutta (a); CR/1536A, 17-1-49 (b); (A) (1) Raw materials, brass, copper, iron, gun metal, lead, zinc, steel, (2) Plant, machinery spare parts and accessories (3) consumable stores, viz., paint, oil, Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) cocks and valves., (ii), (iii) (c); (D) Hardware (A) Cocks and valves, laboratory fittings, gas fittings and tube will fittings (d); 10-8-65 (e).

43. Messrs. North Dhemo Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/2504A, 12-1-48 (b); (A) In the column Consumable Store Explosives (c); 11-8-65 (e).

44. Messrs. Ratilal Lalchand Mehta and Ravi Chand Mehta, carrying on business under the trade name Kirti Trading Corporation 22 Bonfield Lane, Room No. A7 & 8, Calcutta (a); CR/3016A, 9-6-60 (b); (A) Wires, electrode, paints, terpentine, lamps, goggles brushes, glasses, welding materials (d); 11-8-65 (e).

45. Messrs. The International Enterprisers (P) Ltd., 135 Canning Street, Calcutta (a); CR/3246A, 16-10-57 (b); (D) Jute textiles, coaltar oils. (A) Ferrous scrap wire (d); 12-8-65 (e).

46. (S) Messrs. Narendra Nath Ghosh, Nilima Banerjee, Pannalal Chatterjee and Amiya Kumar Mukherjee, carrying on business under the trade name Rustom Engineering Co., 137 Canning Street, Calcutta (a); (for) Messrs. Narendranath Ghosh, Nilima Banerjee Pannalal Banerjee and Amiya Kumar Mukherjee carrying on business under the trade name Rustom Engineering Co., 137 Canning Street, Calcutta (a) CR/2977A, 15-1-60 (b); 12-8-65 (e).

47. (S) Messrs. Mahammad Abbas & Khursed A Allam, Partners, carrying on business under the trade name Wool Ways (for) Janab M. Ishaque Ghani, Proprietor, carrying on business under the trade nam Messrs. S. H. Ahmed Ghani & Sons, Chowk Bazar, Darjeeling (a); Dj. 801A, 18-12-53 (b); 9-8-65 (e).

48. (S) Shri Bisweswar Prasad, carrying on business under the trade name Paradise Madras Restaurant (for) Shri Bisweswar Prasad, carrying on business under the trade name Paradise Restaurant, 8/2 Hastings Street, Calcutta (a); EL/3362A, 20-2-60 (b); 14-8-65 (e).

49. (S) Shri Gianchand Dunichand, Premchand, Mahesh Kumar, Prakash Chand, carrying on business under the trade name Premchand Pravinkumar (for) Shri Premchand Budia, carrying on business, under the trade name Premchand Pravinkumar, (S) 29 Waterloo Street, Calcutta (for) 67B Netaji Subha Road, Calcutta (a); (S) EL/3745A, (for) CR 2968A (b); 14-8-65 (e).

50. Messrs. Samar Singh Jayaswal (P) Ltd. 4E Dalhousie Sqr. East, Calcutta, (iii) Jhalda, Distric Purulia (a); EL/248B, 16-7-58 (b); 18-8-65 (e).

51. Messrs. Datco Private Ltd., 24 Stephen House Dalhousie Sqr. Calcutta (a); EL/316B, 11-2-62, (b); Steel windows and sunmica (d); 18-8-65 (e).

52. (S) Messrs. Gumbhir Kumar Sadh, Sm. Jhilmil Dei, Jagful Narain Sadh & Rohitas Kumar Sadh, carrying on business under the trade name Messrs. Gumbhir Bros. (for) Gajraj Narain Sadh, Jugful Narain Sadh & Rohitas Kumar Sadh, carrying on business under the trade name Gumbhir Brothers, 295 G. T. Road, Salkia, Howrah (a); HW/2471A, 7-11-62 (b); 13-8-65 (e).

53. (S) Messrs. Ram Gopal Khandelwal, Radha Raman Gupta and Sukumar Gupta, carrying on business under the trade name Messrs. Shri Mahalaxmi Bhandar (for) Shri Ram Gopal Khandelwal, carrying on business under the trade name Messrs. Shri Mahalaxmi Bhandar, 257 Netaji Subhas Road, Howrah (a); HW/2881A, 19-12-64 (b); 16-8-65 (e).

54. (S) Shri Mangilal Khaitan, carrying on busines under the trade name Probhat Timber Agencies (for Messrs. Lachmi Narain Agarwala and Mangilal Khaitan carrying on business under the trade name Prabha Timber Agencies, 40/1 Swarnamayee Road, Shalimar Howrah (a); HW/1711A, 22-6-65 (b); 18-8-65 (e).

55. (S) Messrs. Baijnath Harlalka, Satyanarayan Harlalka, carrying on business under the trade nam Ashoka Engineering Corporation, (for) Shri Baijnath Haralalka, carrying on business under the trade nam Messrs. Ashoka Engineering Corporation, 4 Gourda Basak Lane, Calcutta (a); JK/2955A, 18-4-59 (b) 13-8-65 (e).

56. Messrs. Madhab Prasad Jhunjhunwala, Shyama btar Jhunjhunwala, Debidutta Ketawat, Babula Ketawat, carrying on business under the trade nam Madhab & Company, 143/1/1 Cotton Street, Calcutta (a); JK/3477A, 14-5-64 (b): (A) Aluminium foils (d); 14-8-65 (e).

57. Messrs. Janakinath Sen, Paresh Nath Sen, Sankarnath Sen, Some Nath Sen & Swaraj Coomar Sen, carrying on business under the trade name Pham Bhuson Sen & Sons, 3 Mirbahar Ghat Street, Calcutta-7 (A) 7 Nalini Sett Road, Calcutta (a); (S) JK/299B (for) JK/2988A (b): (A) Sisal rope: bolts and nuts (d); 14-8-65 (e).

58. Shri Biswanath Samanta, Shri Tarapada Daw & Shri Prasanta Kumar Samanta, carrying on business under the trade name Biswanath Samanta 2 Maharshi Debendra Road, Calcutta (a); JK/2150A, 18-7-60 (b); (A) (1) Raw materials, e.g., (a) Golvanised wire, (b) Black wire, (c) H. b. wire, (d) Arneked wire, (e) Steel strip, (f) Galvanised sheet, (g) Black sheet, (h) Steel rod and (i) Coil. (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the the goods in West Bengal named below: (a) Stranded wire, (b) Stay wire, (c) Ground wire, (d) Fencing wire, (e) Wire netting, (f) Wire nail, (g) Barbed wire, (h) Sealing wire, (i) Iron hoop for sale (c);14-8-65 (e).

59. Sm. Radha Devi and Sm. Bimla Devi, partners, carrying on business under the trade name Messrs Shri Shiva Shankar Oil Mills, 25 Burtalla Street, Cal-7 (a); JK/3138A, 24-4-59 (b); (A) Linseed oil after the word Groundnut oil (c); 16-8-65 (e).

60. (S) Messrs. Brij Mohan Laddha, Shree Ratan Bagri, Murlidhar Agarwalla and Shyamdas Kothary, carrying on business under the trade name Maheswari Engineering Co. (for) Messrs. Brij Mohan Laddha, Shree Ratan Bagri and Murlidhar Agarwalla, carrying on business under the trade name Maheswari Engineering Co., 22 Burtalla Street, Calcutta-7 (a); JK/3392A, 5-2-65 (b); 17-8-65 (e).

61. Shri Biswanath Todey, carrying on business under the trade name Messrs. Bengal Supply Syndicate, (S) 402 Rabindra Sarani, Calcutta-7 (for) 3 Commercial Building, 23 Netaji Subhas Road, Calcutta (a): (S) JK/3488A (for) LR/3215A (b); 17-8-65 (e).

62. Shr iMahendra Kumar Himatsingka, Prop carrying on business under the trade name Messrs.

M. K. Himatsingka & Company, 5 Ram Kumar Rakshit Lane, Calcutta (a); JK/3281A, 30-9-63 (b):(A) Zinc (d); 18-8-65 (e).

63. (S) Sarbasri Prasannakumar Jain & Manickchand Saraogi partners, carrying on business under the trade name Messrs. Mahabir Candle Works (for) Shri Prasannakumar Jain carrying on business under the trade name Messrs. Mahabir Candle Works, Mangturam basti, Siliguri (a); JP/1775A, 19-4-65 (b); 6-8-65 (e).

64. Sm. Ira Guha carrying on busines under he trade name Messrs. Barin & Company, 12B Netaji Subhas Road, Calcutta-1 (a); LR/3489A, 10-9-63 (b); (A) Red lead powder, pressure gauge, range, photo tray, taps, grinding, wheel, vacuum extractor for midwifery use, paints, welder's goggles, m.s. and c.i. rod, hot water bag, surgical gloves, petromax and hydrometer (d) 31-7-65 (e).

65. Shri Hiralal Saraf & Shri Budh Narain Khemka partners, carrying on business under the trade name Messrs. Mill Products, 7G Clive Row, Calcutta (a); LR/1425A, 12-1-48 (b); (A) Wooden pattern, plywood, hard wood, wooden plank, masonite, c.i. and c.s. casting (D) Machinery parts and hardware (d); 31-7-65 (e).

66. Shri Biswanath Kolay, carrying on business under the trade name Messrs. Kolay Engineering Co., 23/24 Strand Road, Calcutta (a); LR/3223A, 11-2-61 (b); After the words goods named below: (A) Jute, cotton and paper mill machinery spare parts and equipments (c); (D) Machinery spare parts, all sorts of milling pinions, steel and mild steel, all sorts of spring and spring steel (A) Jute, cotton and paper mill machinery spare parts and accessories (d); 31-7-65 (e).

67. Shri Chimanlal Ramgarhia, carrying on business under the trade name Sree Kamala Agency, 23 Canning Street, Calcutta (a); LR/323A, 25-3-61 (b); (A) sheet glass after the words stores & chemicals as raw material (c); (A) Looking glass, figured glass, wired glass, processed paper and waterproof paper (d); 2-8-65 (e).

68. Messrs. Tea Machinery Private Ltd., (S) 1, Clive Row, Calcutta (for) 2 Commercial Buildings, Calcutta (a); LR/3459A, 8-6-63 (b); 2-8-65 (e).

69. Sarbasree Chittaranjan Mazumder, Pratul Chandra Sur, carrying on business under the trade name Overseas Trading Corporation, 20 Strand Road, Calcutta (a); LR/2871A, 7-4-58 (b); (A) Bolt and nuts, screws, washers, leather aid sheets (d); 2-8-65 (e).

70. (S) Shri Makhanlal Agarwal, Bishwanath Agarwal, Purushottamlal Agarwal, Atma Ram Agarwal-Raghunath Pd. Agarwal, Deokinandan Agarwal, Sajjan, lal Agarwal, Suresh Kumar Agarwal, carrying on business under the trade name Makhanlal & Sons (for) Sarbasree Atma Ram Agarwal, Raghunath Pd. Agarwal, Sajanlal Agarwal & Suresh Kr. Agarwal, carrying on business under the trade name Makhanlal & Sons, 10 Canning Street, Calcutta (a); LR/3532A, 11-1-64 (b); 3-8-65 (e).

71. Shri G. L. Jhunjhunwala carrying on business under the trade name Inter Dominion Trading Agency, 25/27 Netaji Subhas Road, Calcutta (a); LR/243B, 13-7-49 (b); (A) Cenent paints (d); 4-8-65 (e).

72. Shri Tilak Raj Harichand Mehra, carrying on business under the trade name Messrs. Industro Commercials (India), 5 Clive Row, Calcutta (a); LR/3408A, 16-1-63 (b); (A) Sockets, socket sets, spanners, pliers, hammers, jacks, steel tapes, drills and chucks, tool kits, carborendum stones, wrenches (d); 4-8-65 (e).

73. Sarbasree Gobindalal Mitra, Purnendu Bhusan Roy, Kalipada Nandan & Ramendranath Banerjee, carrying on business under the trade name Messrs. Emeralled Industrial Corporation, 10 Canning Street, Calcutta (a); LR/3440A, 30-4-63 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mill stores, machine pars (c); 4-8-65 (e).

74. Messrs. Newar Trading Co. Pvt. Ltd., 2 India Exchange Place, Calcutta (a); LR/3117A, 27-11-59 (b); (A) Zinc slab, copper wire, die castings, tin ingot (d); 4-8-65 (e).

75. Shri Gordhan lal Agarwalla, and Shri Omprokash Agarwalla, carrying on business under the trade name Agarwalla Casein supply Agency, 141 Ultadanga Main Road, Calcutta (a); MK/3846A, 9-1-65 (b); Add:- (b) Tamarind seed powder (d); 14-8-65 (e).

76. (S) Messrs. Raghunath Prosad Verma, Ratanlal Verma and Madanlal Verma, carrying on business under the trade name Indian Tyre Retreating Co. (Regd.) (for) Shri Mulkraj Gupta, carrying on business under the trade name Messrs. Hindusthan Tyres, 242B, Upper Circular Road, Calcutta (a); MK/3385A, 26-7-60 (b); 14-8-65 (e).

77. Proprietor Shanti Sarup Chugh, carrying on business under the trade name Atis Corporation, 258/3 Acharjee Profulla Chandra Road, Calcutta-6 (a); MK/3020A, 11-7-59 (b); Add: Aluminium sheet and foil (d); 18-8-65 (e).

78. Shri Hiralal Shaw, prop. carrying on business under the trade name Messrs. Hiralal Shaw, 77 Amherst Street, Calcutta (a); MK/1017A, 14-1-44 (b); Add: Iron and steel scrap, m.s.plate, plate cuttings, corrugated sheet, roll spoils, cold rolled strip, joist rail, angle, tee, channel, round rod, bar, flat, b.p. sheet, g.p. sheet, sheet cuttings, iron and steel cutting, spring (d); Delete: Hard ware iron, new and old scrap (d); 18-8-65 (e).

79. Shrimati Nihar Bala Mitra, Shri Asoka Chandra Mitra, carrying on business under the trade name Messrs. Metal & Allied Products, 64/1 Beadon Street, Calcutta - 6 (a); MK/3957A, 22-7-65 (b); Add: in mfg. cl.: m.s.checqured plate, m.s. plate and fabricated m. s. sheet after the word expanded metal sheet (c); Addin resale:- m.s. checqured plate and fabricated m. s. plate after the word steel furniture and almirah (d); 18-8-65 (e).

80. Messrs. Indrapal Goyal and Dharampal Goyal, carrying on business under the trade name Messrs. Asian Industries, 9 Upper Chitpur Road, Calcutta-7 (a); MK/3526A, 27-12-62 (b); Add:-in mfg. cl— g.i. buckets, persian wheel buckets and buckets ears for sale after the word Black pipe (c); 18-8-65 (e).

81. Shri Phanindra Nath Kundu, prop., carrying on business under the trade name Messrs. Phanindra Nath Kundu, Kaliaganj, West Dinajpur (a); ML/807A, 8-6-65 (b); (A) Tins (d); 7-8-65 (e).

82. Shri Kanailal and Ganesh Prosad, partners, carrying on business under the trade name Messrs. Kanailal Ganesh Prosad, Bulbulchand Malda (a);ML 432A, 18-5-56 (b); (D) Groceries, (A) Linseed oil, castor oil, and washing soap, groundnut oil (d); 11-8-65(e).

83. Sarbasree Mohini Mohan Saha, Bibhuti Bhusan Saha and Bimalendu Saha, partners, carrying on business under the trade name Messrs. Mohini Mohan Saha, Damdama, Gangarampur, West Dinajpur (a); ML/154A, 23-6-51 (b); (D) Provisions, (A) Sodi-bi-carb (d); 14-8-65 (e).

84. Sarbasree Bhuramal Damodar Prasad Sanwarmal Chowdhury, partners, who are carrying on business under the trade name Messrs. Ratan Stores, Dalkhola, West Dinajpur (a); ML/519A, 13-12-57 (b); (A) Lozenges, toffee (d); 16-8-65 (e).

85. Shri Prosad Chandra Roy and others, carrying on business under the trade name Prosad Chandra Roy and Bros., Malancha Road, Kharagpur, Midnapore (a); MN/1161A, 13-3-52 (b); Nil (e); (A) Soft coke (d); 9-3-65 (e).

86. Messrs. Bholanath Nandy, Sailendra Nath Nandy and Biswanath Nandy, carrying on business under the trade name Messrs. B. N. Nandy & Bros., 62/1A Netaji Subhas Road, Calcutta (a); MR/2210A, 31-3-48 (b); (A) Lime stone dust (d); 14-8-65 (e).

87. Shri Shamsundar Khattry, carrying on business under the trade name Messrs. R. C. Mohanlal, 166 Mohatma Gandhi Road, Calcutta (a); MR/2769A, 15-6-48 (b). (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wool and yarn (e); 17-8-65 (e).

88. Messrs. Tinkori Samanta, Balai Lal Dutta, Asit Baran Dutta, carrying on business under the trade name New National Trading Corporation, 157 Netaji Subhas Road, Calcutta (a); MR/2042A, 12-2-52 (b); (A) Steel hinges, screws, tower bolts, files, gal bolts, and iron bolts and nuts, washers, measuring instruments, g.i.wire and wire products, c. i. pan and pipe and pipe fittings, iron tawa, black wire, iron jalkanti, toi, isrry, m.s. rounds, flats, square, angle, tee and beams, high speed and carron steel meterials, c.i. pump and parts, iron nails and shoe nails, agricultural implements, brass fittings, g.p. and b.p. sheets, rat traps, zine, lead and copper wire and sheet, expanded metal, hand blower, jute canvas, wire and fibre brushes, broom stick, cane busket, (D) Hardwares (d); 17-8-65 (e).

89. Shri Satyanarain Maheshwari carrying on business under the trade name Satyanarain Maheshwari, A. D. Dutta Street, Purulia (a); PR/132A, 10-10-57 (b); (A) (Insert after ghee) Cotton seed oil (d); 13-8-65 (e).

90. Shri Narsinghdas Agarwala & Shri Mamniwas Agarwala, carrying on business under the trade name Messrs. Narsinghdas Ramniwas, N. C. Dasgupta Road, Purulia (a); PR/413A, 19-7-63 (b); (A) (Insert after arrowroot) Cotton seed oil (d); 13-8-65 (e).

91. (S) Shri Jagannath Agarwalla, Shri Satyanarain Agarwalla, Shri Babulal Agarwalla & Shri Surajbhan Agarwalla, carrying on business under the trade name Messrs. B. L. Agarwalla (for) Shri Babulal Agarwalla, carrying on buiness under the trade name Messrs. B. L. Agarwalla, Purulia (a); PR/159A, 10-10-57 (b); 17-8-65 (e).

92. Messrs. Hari Prasad Harlalka and Sitaram Daga, carrying on business under the trade name Nav Bharat Suppliers, (S) P-36 India Exchange Place, Calcutta (for) 14/2 Old Chinabazar Street, Calcutta-(a); RB/1507A, 17-12-64 (b); 13-8-65 (e).

93. (S) Messrs Bimal Kumar Dass, Karta, Nirma Kumar Dass, Sasti Charan Dass, Ranjit Kumar Dass Birendra Kumar Dass, carrying on business under the trade name Bepin Behary Dass & Sons (for) Messrs. Bepin Behary Dass & Sons, 67J Radhabazar Street, Calcutta (a); RB/47A, 13-3-53 (b); (A) Tulu water pump (d); 14-8-65 (e).

94. Messrs. Zenith Traders Private Ltd., 14/2 Old Chinabazar Street, Calcutta (a); RB/980A, 22-11-58 (b); (A) M. s. angles, R. s. joist and polythene sheets (d), 17-8-65 (e).

95. (S) Charu Chandra Dutta carrying on business under the trade name Benud Behari Dutt (for) Messrs Benud Behari Dutt, 1A Bentinck Street, Calcutta-1 (D) Calcutta (1) (a); (S) RB/1572A (for) RB/48B, 18-8-65 (e).

96. (S) Messrs. Sailendra Kr. Chakraborty & Sifal Banerjee, carrying on business under the trade nam East End Accumulator Co., (for) Messrs. Sailendra Kr Chakraborty, Kalidas Mookherjee & Sefali Banerjee carrying on business under the trade name East End Accumulator Co., 13A Umakanta Sen Lane, Calcutta-3((a); SH/3533A, 15-9-64 (b); 6-8-65 (e).

97. Messrs. Mohanlal Jalan Hanuman Prosad Jalan, Beni Prosad Jalan & Sitaram Jalan Devi Trading Corporation carrying on business under the trade name Hindusthan Electrical Construction Co., 67/25 Strand Road, Calcutta (a); SH/3653A, 3-6-65 (b); (A) Consumable stores (c); 7-8-65 (e).

98. (S) Messrs. Anandilal Bagala & Balmukund Bajoria, carrying on business under the trade name Anand Timber & Traders (for) Messrs. Anandilal Bagla, Shiv Kumar Agarwalla, carrying on business under the trade name Anand Timber Traders, 80 Nimtallaghat Street, Calcutta (a); SH/3499A, 26-6-64 (b); 7-8-65 (e).

99. Messrs. Puranchand Morijawala & Kalavati Devi Agarwal, carrying on business under the trade name Hindusthan Pure Oil Agency, 51/3/3 Strand Road, Calcutta (a); SH/3615A, 2-4-65 (b); (A) Castor oil (d); 7-8-65 (e).

100. Sarbasree Ram Ratan Parsurampuria, Jiwanram Parsurampuria & Hari Kishan Parasurampuria, carrying on business under the trade name Messrs Industrial Stores Corporation, 50 Manick Boseghat Street, Calcutta (a); SH/3543A, 28-4-64 (b); (A)

Flexible pipe, steel tape, oil can, carbon steel round, drills, copper wire, bronze gas welding rods, flanges, g.m. wheel valve, electric lamp, emery cloth paper, bright shafting, brass and iron scres, cello tapes, soldering wire and hard gloves (d); 7-8-65 (e).

101. (S) Messrs. Gopinath Dey, Anil Kr. Dey, Pulin Behari Show, Netai Ch. Show, Jitendra Nath Show, Umashankar Dey, Chandra Sekhar Dey & Sasanka Sekhar Dey, carrying on business under the trade name Annapurna Pure Oil Mill (for) Messrs. Gopinath Dey, Anil Kr. Dey, Pulin Behari Show, Netai Ch. Show, Jitendra Nath Show and Umashankar Dey, carrying on business under the trade name Annapurna Pure Oil Mill, 50 Kali Krishna Tagore Street, Calcutta (a); SH/2481A, 28-9-56 (b); 7-8-65 (e).

102. Shri Narayan Chandra Das, carrying on business under the trade name Shri Durga Stores, 28 R.G. Kar Road, Calcutta (a); SH/3647A, 31-5-65 (b); (A) Linsed oil, Soda, arraroot, rosin, cardamom seeds (big and small) catechu, zira, mouri, methi, dhania, postadana, kalazira, coir strings and coal tar (d); 10-8-65 (e).

103. Messrs. Omprakash Tibruwala & Kanai Ch. Rudra carrying on business under the trade name Luxmi Group Industries, (S) 207 Maharshi Debendra Road, Calcutta-7 (for) 10 Dwarkanath Tagore Lane, Calcutta-7 (a); (S) SH/3700A (for) MK/3641A (b); 10-8-65 (e).

104. Shri Brij Kishore Jhawan, Sm. Brij Kumari Jhawan, Sm. Premlata Jhawan Sm. Hemlata Jhawan & Shri Lakshmi Narain Maheswari, carrying on business under the trade name Messrs. Sidhartha Industries, 2 Ramgopal Ghose Road, Calcutta (a); SH/2996A, 2-9-60 (b); (D) (1) Raw materials, wire, steel sheet and paint, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. gas carbide. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fan guard for sale (e); 11-8-65 (e).

105. Milk & Milk Products Distribution Scheme, (S) 64/99 Belgachia Road, Calcutta-37 (for) Writers' Buildings, Calcutta (a); (S) SH/3701A (for) LR/2638A (b); 12-8-65 (e).

106. Messrs. Bhawani Charan Nandy, Dipali Nandy, Satish Chandra Paul, carrying on business under the trade name Bhawani Pure Oil Mill, 67/46 Strand Road, Calcutta (a); SH/617A, 14-10-41 (b); (A) Linseed oil, groundnut oil and til oil (d); 13-8-65 (e).

107. (S) Sree Gobab Chand Mondia, carrying on business under the trade name Messrs. Bijoy Kumar & Co., (for) Messrs. Bijoy Kumar & Co., 48 Canal West Road, Calcutta (a); SH/2833A, 1-8-59 (b); 13-8-65 (e).

108. Shri Bisnupado Maity, carrying on business under the trade name Messrs. Bisnupada Maity, (S) 39 Manick Bose Ghat Street, Calcutta (for) P. O. Jhargram, Dist Midnapore (a); (S) SH/3704A (for) MN/106B (b); 14-8-65 (e).

109. (S) Sm. Mira Das, carrying on business under the trade name Publicity Printers, (for) Messrs. Publicity Printers, 351 Upper Chitpore Road, Calcutta (a) SH/988A, 18-9-45 (b); 18-8-65 (e).

110. Shri B. C. Dutta, Proprietor, carrying on business under the trade name Messrs. R. L. Dutt & Co., 71 Mahatma Gandhi Road, Calcutta (a); SL/3386A, 28-5-59 (b); (A) Medals, trophies and shields (d); 3-8-65 (e).

111. Shri Nalin Mohan Roy, Proprietor, carrying on business under the trade name Messrs. Jubilee Chemical Works, 1255B Bepin Behari Ganguly Street, Calcutta (a); SL/2517A, 19-12-52 (b). (D) Containers, chemicals, glassware and (1) any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable store certified by the purchasing dealer to be required for use in any process in the manufacture of Nitric Acid and Hydrochloric Acid for sale (A) Raw materials, (2) Plant machinery, spare parts and accessories (3) Consumable stores, e.g., soft coke sand, fire wood provided all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Nitric Acid and (ii) Hydrochloric Acid (e); 3-8-65 (e).

112. (S) Messrs. Sankar Kumar Das, Rabindra Nath Das, Samar Nath Das, Alok Nath Das and Nemai Chand Das, partners, carrying on business under the trade name Sankar Kumar Das & Bros., (for) Messrs. Sankar Kumar Das and Rabindra Nath Das, partners, carrying on business under the trade name Sankar Kumar Das X Bros., Singur Bazar, Singur, Hooghly. (A) Ratanpir, Singur, Hooghly (a); SP/124B (for) SP/1511A (b); (A) Groundnut oil (d); 16-8-65 (e).

113. Shri Suraj Narayan Shaw carrying on business under the trade name Messrs. S. N. Shaw & Co., 46/6 S. N. Banerjee Road, Calcutta-14 (a); TL/2814A, 15-12-59 (b); (A) Pencils, nibs, carbon paper jem clips, pens, ribbons, inkpot, calling bell, holders, fountain pen and fibre boards (d); 13-8-65 (e).

114. Messrs. United Indian Engineers (P) Ltd.; 1B Convent Road, Calcutta (a); TL/2838A, 25-6-63 (b) (A) Consumable stores e.g., Gas (e); (A) Axial flow fan, motors, reduction gear, couplings, sprockets, chains, pulley, reductions gear and speed variators, electrical control gear, solenoid brakes, limit switches, magnetic separators, slat conveyors, chain conveyors, bucket elevators, screw feeders, bearing special steel, non-ferrous metals, copper pipes, steel pipes, oil firing equipments, sand washing plant equipments, foundry equipments, material handiling equipment, belt, swing france grinder, cupolar chain links (d); 14-8-65 (e).

115. (S) Sarbasri Chandul P. Shivani, Mangharam Mulchand Advani and M. H. Mirchandani, partners, carrying on business under the trade name Messrs. Ruby Chemicals, 10B Nawab Sirajul Islam Lane, Calcutta (for) Shri Mangharam Mulchand Advani, Shri Chandulal P. Shivani and Shri Naraindas B. Ramrakhiany, partners, carrying on business under the trade name Messrs. Ruby Chemicals, 10B Nawab Sirajul Islam Lane, Calcutta (a); TL/2066A, 31-5-57 (b); 14-8-65 (e).

116. Shri Bijoylal Ghosh and Shri Nikhunja Behari Karmakar, partners, carrying on business under the trade name Messrs. Kegie & Co., 87 Dharamtola Street,

Calcutta (a); TL/2568A, 25-4-60 (b); (D) Rice Mill Stores. (A) Rice huller (milling complete machine), huller shell, huller shafts, huller chira buttom, huller blade, huller screen, huller cover, huller centre frame, huller ball frame (ball bearing frame), huller cover clamp, huller fudil, huller mukha, ghora bolts, kan screw, buttom adjusting bolts and screw, c. i. block (c.i.bearing block), buttom bolts, cut bolt, hopper, ghora, guillotine shearing machine, band saw, belt and disc sander, electric motor and quartz (d); 18-8-65 (e).

Explanatory notes— Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended.—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 274 C.T.—26th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial Number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Kishen Shaw, Dhadka Road, Asansol, Burdwan (a); AS/1161A, 27-8-65 (b); Raw materials, Consumable stores, viz., Ghee and dalda. Provided that all goods for which exemption from payment of Sales tax is claimed are intended for use in the actual process of manufacture at the goods named below : Sweetmeats for sale (c); 30-7-65 (e).

2. Messrs. Bholanath Das and Ram Sankar Das carrying on business under the trade name Bholanath Sankar Das, Jamuria Bazar, Jamuria, Burdwan (a); AS/1311A, 3-5-50 (b); Spices, pulses, poppy seeds, cocoanut oil, groundnut oil, groundnut, paper, barley, soda, tomarind, handmade soap rope, incense, tea, catachu (c); 30-7-65 (e).

3. Messrs. Inderchand Pursan, Narottamdas Mohanlal Chagalani, Saran Singh Dung, Baidyanath Ghosh, S. Trilok, carrying on business under the trade name Chemical Traders Syndicate, 7 Amratola Street, Calcutta (a); AT/3689A, 12-9-60 (b); Heavy and fine chemicals, precision instruments and gunny bags (d); 18-8-65 (e).

4. Messrs. Bisseserlal Kajaria, Bhagwati Prosad Kajaria, Mangatmam Kajaria, Ratanlal Kajaria, carrying on business under the trade name Clacutta Traders Co., 28 Amratola Street, Calcutta (a); AT/221B, 3-10-50 (b); Spices, linseed, groundnut seed, groundnut karnel and heavy chemicals, soda ash (d); 14-8-65 (e).

5. Shri Kalyan Sen, Shri Milan (Partners), carrying on business under the trade name Messrs. G. K. Sen and Co., 10/1 Elgin Road, Calcutta (a); BH/593A, 20-12-41 (b); Butter, jams, jelly, marmalade, cheese, honey, tinned fish (d); 17-8-65 (e).

6. Partners Mr. U. R. Santi, Mr. Shivaji Dr. S. V. S. Rao, Miss Lalitha Kamesam, Miss S. M. Kamesam, carrying on business under the trade name Messrs. Timber Impregnation Co., 7/1 Elgin Road, Calcutta-20 (a); BH/3595A, 15-9-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Wood preservation equipment. (2) Wood seasoning equipment. (3) Wood preservatives (c); 18-8-65 (e).

7. Messrs. Baidyanath Bastralaya, Chawkbazar, Bankura (a); BK/209A, 28-3-52 (b); Mill made and handwoven cloths, readymade garments, hosiery goods (d); 10-8-65 (e).

8. Messrs. Paul Stationery Stores, Barrabazar, Bankura (a); BK/148A, 4-7-49 (b); Stationery, trunk, suitcase, hosiery goods harricane (d); 10-8-65 (e).

9. Messrs Badrinarayan Mundra, Rameswarlal Lakotia Sovachand Lakotia, Raghunath Prosad, Radhesyam, carrying on business under the trade name Messrs. Badrinarayan Rameswarlal, Siliguri Bazar (a); JP/ 1678A, 25-5-50 (b); Spices, linseed oil, cocoanut oil, groundnut oil, castoroil, mahuaoil, vegetable oil, mustard oil til oil, rice, wheat, atta, flour, suji, bran, gur, gram pulses, salt, mustard seed, groundnut tea, oilcake, ediable oil, peas (d); 12-8-65 (e).

10. Sm. Ratni Debi, Proprietress, carrying on business under the trade name Messrs. Calcutta Bastralay, Balurghat, West Dinajpur (a); ML/502A, 11-10-57 (b); Mill-made cloth, handloom cloth readymade garments, hosiery goods, cotton (d); 14-8-65 (e).

11. Sree Ramanujdayal, Proprietor, carrying on business under the trade name Messrs. Ramanujdayal Agarwala, Old Malda, Nemasarai, Malda (a); ML/24A, 20-7-53 (b); Jute, paint and dry colours (d); 14-8-65 (e).

12. Shri Kanhaiyalal Lohiya, carrying on business under the trade name Messrs. Prabhu Textile, 8/1 Balumukud Makkar Road, Calcutta (a); MK/3574A, 11-6-63 (b); Raw materials—cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Ready-made garments for sale (c); 16-8-65 (e).

13. Sarbasree Atmaram Harchandrai, Suryaprokash Harchandrai, Sachanand Harchandrai, Suresh Atmaram, Ramesh Atmaram and Prem Surya

rokash, carrying on business under the trade name Sarchandrai Sons and Ball Bearing and Machinery orporation, 33 Brabourne Road, Calcutta (a); RB/321A, 29-6-62 (b); Ball bearings, roller bearings, ıper bearings, thrust bearings, steel balls, blocks, pipe nd pipe fittings, steel and metal sheets (d); 16-8-65 (e).

14. Shri Laxmi Card Board Box Mfg. Co., 35 Daranarayan Tagore Street, Calcutta (a): SH/1756A, 6-8-50 (b); (1) Raw materials—Paper, cardoard, cloth, needles, (2) Plant, machinery, spare parts nd accessories, (3) Consumable stores, e.g. Provided ıat all goods for which exemption from payment of ıles tax is claimed are intended for use in the actual rocess of manufacture of the goods named below: ard Board boxes and hosiery goods (c); 6-8-65 (e).

15. Messrs. Commercial Timber Stores Ltd, 29 eerpara Lane, Calcutta (a); SH/2156A, 25-7-51 (b); imber (d); 12-8-65 (e).

16. Monorama Hosiery Factory, 3 Bipradas Dey ane, Calcutta (a); SH/1650A, 7-2-50 (b); Yarn, fabric, leching powder, soda ash, caustic soda, acid, chemicals, eedles and one and two certified by the purchasing ealer to be required for use in any process in the ıanufacture of Hosiery goods for sale (c); Vests, ıbric, yarn (d); 13-8-65 (e).

17. Shom Chand Dey and Sons, 22/1 Creek Row, alcutta (a); SL/2798A, 30-3-55 (b); Building materials d); 2-8-65 (e).

18. Shri Sushil Kumar Sarda, carrying on business nder the trade name Messrs. Sarda Brothers, 35 hittaranjan Avenue, Calcutta-12 (a); SL/3232A, 5-3-58 (b); Raw materials, enamelled copper wire, ı. s. black sheets, electrical plates, eyelets and other ıw materials, (2) Plant, machinery, spare parts and ccessories (3) nil. Provided that all goods named elow (i) Fluorescent electrical chokes (c); Asbestos, ement products, conduit pipes (d); 3-8-65 (e).

19. Hsiang Yi Chi and Cheu Banning, partners, arrying on business under the trade name Messrs. hina Arts Emporium, 14/c Lindsay Street, Calcutta ı); TL/1846A, 28-11-53 (b); Leather, crepe, rubber soles ork, cloth, canvas board, shoe polish, screw, nails, uckles, threads and string, wax, shoe laces, shoe's eels wooden heels, chalk powder, conical heals. l) Any other raw material, (2) Plant, machiery, spare parts accessories and consumable stores. ertified by the purchasing dealer to be required for use ı any process in the manufacture of shoes for sale (c), hina ware, wooden ware, brass warek, store ware; lass ware, ivory ware, leather goods, embrodery goods, ewellery, enamel wares (d); 10-8-65 (e).

Explanatory notes.—Regarding goods for use in nanufacture or in the execution of contracts th ollowing code letters have been used to indicate the neaning noted against each :

A—Other raw materials.

B—Plant, machinery spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 276 C. T.—26th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Prem Kumar Kumra, carrying on business under the trade name Prem Auto Industries, G. T. Road East, Manorama Buidling, P. O. Asansol, District Burdwan (a); 827 A (AS) Central, 30-7-65 (b); Motor parts and accessories, motor oil, grease (c).

2. Messrs Gobindlal Dhandhania, Radha Devi Dhandhania, Sakuntala Devi Dhandhania, Vijay Kumar Dhandhania and Sushil Kumar Dhandhania (minor), carrying on business under the trade name R. D.Alloys, 4 Middleton Street, Calcutta (a); 974A (BH) Central, 17-8-65 (b); Alumunium ingots for use in the manuacture of alloy aluminium ingots (d).

3. Messrs Bajraglal Daga, Ghanshyamdas Rathi, Radhakishan Rathi and Banshilal Daga, carrying on business under the trade name of Industrial Tools Centre 4 Raja Woodmunt Street, Calcutta (a); 1888A (CR) C. 11-8-65 (b); Electric motors and Tools (c).

4. Shri Ved Prakash Thapar, Proprietor, carrying on business under the trade name Pioneer Webbing Factory, 38 Netaji Subhas Road, Calcutta (a); 1889A (CR) C. 12-8-65 (b).

5. Sree Biswanath Jhunjhunwala, carrying on business under the trade name Asiatic Commercial Agency, 3/1 Bankshall Street, Calcutta (a); 943A (EL) Central, 17-8-65 (b).

6. Messrs Madhav Behari Chitlangia, Laxminiwas Chitlangia, Chand Devi Chitlangia and Kasturi Devi Chitlangia, carrying on business under the trade name Associated Manufacturers (India) Brojonath Lahiri Lane, Santragachi, Howrah (a); 1097A (Hw) (Central) 14-8-65 (b); Machinery and machinery parts for the manufacture of machine screw and fabricated steel structures (d).

7. Messrs Ramchandra Agarwalla and Sitaram Podda carrying on business under the trade name Shri Radha

Sarveshwar Trading Co., 11/12 Hurduttrai Chamaria Road, Howrah, 3 Chintamony Dey Bathingghat Road, Ramkistopur, Howrah (a); 106B (HW) (Central), 16-8-65 (b); Raw materials for the manufacture of Dal (d).

8. Shri Harihar Mal, carrying on business under the trade name India Engineering Co., 20 Shri Kissan Vakat Lane, Howrah (a); 1809A (HW) (Central), 18-8-65 (b).

9. Messrs Parrot Sewing Machine Private Ltd., 9/1 Sovaram Bysack Street, Calcutta (a); 1222A (JK) Central, 13-8-65 (b); Needles (c).

10. Shri Jivanlal Shah, carrying on business under the trade name R. Jivanlal, 39 Burtolla Street, (Ground Floor) Calcutta-7 (a); 1223A (JK) Central, 16-8-65 (b); Synthetic stones and semi-precious stones (c).

11. Navinchandra Chimanlal Shah, carrying on business under the trade name Swadeshi Plastic Industries, 2 Digamber Jain Temple Road, Calcutta (a); 1225A (JK) Central, 18-8-65 (b).

12. Messrs Chandrika Prasad and Ramoiga Prasad carrying on business under the trade name Chandrika Prasad Ganesh Prasad, Nehru Road, Siliguri, Darjeeling (a); 616A (JP) Central, 6-8-65 (b); Maize, keasri chuni and oil cake (c).

13. Messrs Dayakrishan Goel, Chimanlal Jundal and Droupadi Goel, carrying on business under the trade name Modern Cloth House, Hill Cart Road, Siliguri Darjeeling (a); 617A (JP) Central, 9-8-65 (b); Ready-made garments, hosiery goods, military badge, holdall, suitcase, plastic rain coats, plastic bag and parpanlines (c).

14. Messrs Chiranjilal Agarwala and Badriprasad Agarwala, carrying on business under the trade name Central Tea House, Guganram Tarachand Building, Nehru Road, Siliguri, Darjeeling (a); 618A (JP) Central, 10-8-65 (b); Tea (c).

15. Messrs Ram Prasad Surka, Purshottamlal Sureka, Debi Prasad Sureka and Maliram Bajaj, carrying on business under the trade name Shyam Trading Co., Hill Cart Road, Siliguri, Darjeeling, Darjeeling Calcutta-1 (a); 55B (JP) Central, 11-8-65 (b); Gear oil, mobil oil, distilled water, brake oil, supper enamelled copper wire (c).

16. Messrs Harakchand Khetawat and Kamakhaya Prasad Beriwal, carrying on business under the trade name Harakchand Pawan Kumar, Naya Bazar Siliguri Darjeeling, Calcutta-1 (a); 56B (JP) Central, 12-8-65 (b); Linseed oil, jeera, ground nut, mustard oil, pulses and salt (c).

17. Badrinarayan Mundra, Bhanwarlal Mundra and Radheshyam Mundra, carrying on business under the trade name Badrinarayan Radheshyam, Khalpara, Siliguri, Darjeeling (a); 619A (JP) Central, 12-8-65 (b); Pulses, Linseed oil, mustard oil, ground nut, beaten rice and Khudi (c).

18. Messrs Debi Prosad Dutta, Taposh Kumar Dutta, Aist Kumar Dutta and Ranjit Kumar Dutta, Partners carrying on business under the trade name S. N. Dutta and Sons, Station Road, Krishnagar, Nadia (a); 174A (KR) (C), 9-8-65 (b); Lime (c).

19. Shri Haradhan Dutta, carrying on business under the trade name A. Coomar and Co., 23 Strand Road, Calcutta (a); 1685A (LR) Central, 13-7-65 (b).

20. Sarbasree Chiranjilal Agarwalla, Jagdish Prasad Sharma, Shrilal Bagri and Niranjanlal Agarwalla (Minor), represented by his gurdian, Chiranjilal Agarwalla father, carrying on business under the trade name Pawan Steel Corporation, 37 Netaji Subhas Road, Calcutta (a); 1686A (LR) Central, 31-7-65 (b); Shafting (c).

21. Shri Abdul Husain Badruddin Rangoonwala, carrying on business under the trade name Messrs Hindusthan Trading Corporation, 28 Strand Road, Calcutta (a); 1687A (LR) Central, 4-8-65 (b);

22. Sarbasree Sharwan Kumar Agarwala, Gopiram Marwari and Murlidhar Agarwala, carrying on business under the trade name Shankar Saw Mill, Kousallya (Puratan bazar), P. O. Kharagpur, District Midnapore (a); 532A (MN) Central, 9-8-65 (b); Nil (c); Logs and timber for use in manufacture of sized wood and planks (d);

23. Messrs Winstone India Private Ltd., 15 Cossipore Road, Calcutta-2 (a); 1274A (SH) Central, 10-8-65 (b); Raw materials for use in the manufacture of Printing Ink (d).

24. Messrs Dwijendralal Chowdhury, Rai Mohan Ghosh and Prafulla Ranjan Dutta, carrying on business under the trade name United Platers, 9/1/2B South Sinthee Road, Calcutta-50 (a); 1277A (SH) Central, 16-8-65 (b); Raw materials for use in the manufacture of Rolled Gold ornaments (c).

25. Shri Bulakidas Durgar, carrying on business under the trade name Gopal Bhandar, 26 Prasanna Kumar Tagore Street, Shri Sadan, Room No. 2, 1st Floor, Calcutta-6 (a); 1278A (SH) Central, 16-8-65 (b); Milk powder (c).

26. Messrs Sekhar Chand Baid and Jabu Devi Patwa, carrying on business under the trade name Regenerating and Processing Co., 39/2 Canal West Road, Calcutta-4 (a); 1279A (SH) Central, 18-8-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Rubber Automobile parts, industrial rubber goods, surgical rubber goods (d).

27. Messrs Dominion Enterprisor Private Ltd. 12 Rober Street, Calcutta- (a); 1799A (SL) Central 31-7-65 (b).

28. Sarbasri Chitta Rajan Dutta, Niranjan Dutta, Satya Ranjan Dutta, Gour Chandra Dutta, Partners, carrying on business under the trade name Calcutta Pencil Industries, 22 Canal South Road, Calcutta (a); 1011 A (TL) Central, 13-8-65 (b). Raw materials for the purpose of manufacturing pencil (d).

29. Shri Yogesh Chandra Sharma, Proprietor, carrying on business under the trade name Y. C. Ramesh and Co., 2 Jawaharlal Nehru Road, Calcutta (a); 1012A (TL) Central, 14-8-65 (b).

S. K. BOSE, Commissioner.

No. 277 C.T.—26th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Lachhipat Buchasia, Sajan Kumar Buchasia, Ajit Kumar Buchasia, Sakui Chand Buchasia, Kumari Daya Buchasia, Kumari Sakuntola Buchasia, Basanta Kumar Buchasia, Raj Kumar Buchasia, Dip Chand Buchasia and Drapati Devi Buchasia, carrying on business under the trade name, Puranmal Jagannath Selected Searsole Colliery, P.O. Raniganj, Burdwan (a); 381A (AS) Central, 11-4-58 (b); (A) Plant, machinery, spare parts and accessories for use in the extracts of mining of the goods named below: Coal (e); 5-8-65 (h).

2. (S) Messrs. Badridas Suhasaria, Keshavdio Suhasaria, Ramlal Suhasaria, Shyamalal Suhasaria and Sajan Kumar Suhasaria, carrying on business under the trade name, Chanduram Asharam (for) Messrs. Vadridas Suhasaria, Keshavdeo Suhasaria, Ramlal Suhasaria, and Shyamlal Suhasaria, carrying on business under the trade name, Chanduram Asharam, Barakar, Burdwan (a); 91A(AS) Central, 15-7-57 (b); 4-8-65 (h).

3. Messrs. Banshidhar Kedia, Motilal Kedia, Kishanlal Kedia, Rameswarlal Kedia, partners, carrying on business under the trade name, Motilal Kedia, G. T. Road, Asansol district Burdwan (a); 645A(AS) Central, 29-11-61 (b); (A) Linseed cake. (c); 4-8-65 (h).

4. Shri Bhanwarlal Daga, carrying on business under the trade name, Bhanwarlal Daga, 13 Noormal Lohia Lane, Calcutta (a); 1349A (AT) Central, 19-11-63 (b); (A) Umbrella, ribs, umbrella handles (c); 13-8-65 (h).

5. (S) Sarbasree Chandulal Jain, Baldeoraj Jain and Jagat Bhusan Jain, carrying on business under the trade name, B. Jain & Co. (for) Sarbasree Chamanlal Jain and Baldeoraj Jain, carrying on business under the trade name, B. Jain & Co., 71 Canning Street, Calcutta (a); 303A(AT) Central, 27-6-57 (b); 14-8-65 (h).

6. (S) Messrs. Hirji Haridas Rajda and Paresh Premji Rajda, carrying on business under the trade name, Rajda Sales Corporation (for) Shri Hirji Haridas Rajda, carrying on business under the trade name, Rajda Sales Corporation, 1 Portuguese Church Street, Calcutta (a); 1214A (AT) Central, 13-10-61 (b) 14-8-65 (h).

7. (S) Shri Birendra Kumar Makin, Kalyan Dass Makin, Bejoy Kumar Makin and Nandlal Makin, partners, carrying on business under the trade name, Messrs. Makin Brothers (for) Shri Nandlal Makin, proprietor, carrying on business under the trade name, Messrs. Makin Brothers, 6 Ashutosh Mukherjee Road, Calcutta (a); 159A(BH) Central, 12-7-57 (b); 13-8-65 (h).

8. Shri Dwarka Prosad Jhunjhunwala, carrying on business under the trade name, Messrs. D. P. J. International, 57 Park Street, Calcutta-16 (a); 734A (BH) Central, 14-9-63 (b); Insert Sintered bearings after the word Barrel pumps (d); 13-8-65 (h).

9. (S) Sarbasree Aurobindo Bose, Hem Kumar Bose, Ratan Chandra Das, carrying on business under the trade name, Messrs. P. S. Bose & Co., (for) Hem Kumar Bose, Ratan Chandra Das, carrying on business under the trade name, Messrs. P. S. Bose & Co., 48 South Tangra Road, Calcutta-46 (a); 562A (BH) Central, 10-3-61 (b); 14-8-65 (h).

10. Shri Tripti Kumar Roy Chowdhury, carrying on business under the trade name, Messrs. Toonaz Engineering Works, (S) 17/1B Ganga Prosad Mukherjee Road, Calcutta -25 (for) 85 Feedu Road, Belghoria, 24-Parganas (a); (S) 975A (BH) Central, (for) 679A(PG) Central, (b); 18-8-65 (h).

11. Messrs. Sampatrai Bhutoria and Surendra Kumar Bhutoria, partners, carrying on business under the trade name, Messrs. Sampatrai Surendra Kumar, Borehat, Burdwan (a); 227A(BN) Central 10-12-64 (b); (A) Groundnut oil cake (c); 18-8-65 (h).

12. Messrs. Ananda Gopal Saha and Nanda Kishore Saha, carrying on business under the trade name, Ananda Gopal Saha, Khagra, Murshidabad (a); 163A-(BR) (Central), 15-1-64 (b); (A) Linseed oil, broom stick, groundnut pulses, mustard oil, cocoanut and poppy seeds (c); 10-8-65 (h).

13. (S) Shri Ranjit Kumar Nath, carrying on business under the trade name, Messrs. Dharanidhar Nath & Sons (for) Messrs. Dharanidhar Nath and Ranjit Kumar Nath, carrying on business under the trade name, Dharanidhar Nath & Sons, Khagra, Murshidabad (a); 98A (BR) (Central), 5-1-59 (b); 10-8-65 (h).

14. Shri Jagat Bandhu Dutta, carrying on business under the trade name, Messrs. Jagat Bandhu Dutta, Sagardighi, Murshidabad (a); 157A(BR) (Central),

23-8-63 (b); (A) Cocoanut, mustard seed, jagree (molasses) (c); 10-8-65 (h).

15. (S) Shri Hari Ram Jalan and Satnarain Jalan, carrying on business under the trade name, Messrs. Jalan Industrial Corporation (for) Messrs. Harbanslal Agarwal, Satnarain Jalan, Kidher Chand Jalan and Ved Prokash Agarwal, carrying on business under the trade name, Messrs. Jalan Industrial Corporation, 39 Strand Road, Cal. (a); 1630A (CR) Central, 8-7-63 (b); 6-8-65 (h).

16. (S) B. L. Pachisia and Padma Binani, carrying on business under the trade name, Messrs. Plastics Enterprise (for) Messrs. B. L. Pachisia Govardhandas Binani, carrying on business under the trade name, Messrs. Plastics Enterprise, 38 Strand Road, Calcutta (a); 107A (CR) Central, 21-6-57 (b); 6-8-65(h).

17. (S) Messrs. Umashankar Modi, Jagannath Modi and Radha Kissen Modi, carrying on business under the trade name, Messrs. Overseas Trading Co. (for) Messrs. Sanwarmal Pralhadka, Jaganath Modi, Radha Kissen Modi, carrying on business under the trade name, Messrs. Overseas Trading, 10 Jackson Lane, Calcutta (a); 896A(CR) Central, 26-8-57 (b); 6-8-65 (h).

18. Messrs. Paper Tube Manufacturing Co. (Pv.) Ltd., 10 Jackson Lane, Calcutta (a); 1846A (CR) Central, 20-7-63 (b); (A) Silicate in the mfg. column as raw materials (d); 7-8-65 (h).

19. (S) Messrs. Arun Kumar Bhattacharjee, Shibnath Samanta, Chittaranjan Samanta, Sombhu Narayan Samanta, carrying on business under the trade name, Messrs. Electro Machineries Corporation (for) Messrs. Arun Kumar Bhattacharyya, Shibnath Samanta, Chitta Ranjan Samanta, carrying on business under the trade name, Messrs. Electro Machineries Corporation 29 Strand Road, Calcutta (a); 1015A (CR) Central, 30-12-57 (b); 7-8-65 (h).

20. Messrs. Mohanlal Bhansaly and Kamal Singh Bhansaly, partners, carrying on business under the trade name, Messrs. Raj Kamal Watermeter Mfg. Co., 75 Netaji Subhas Road, Calcutta (a); 1654A (CR) Central, 20-9-63 (b); (A) Brass, screws and nuts, p. v. c. sheets, plastic, sheets, tools for manufacture of water meters (d); 7-8-65 (h).

21. Shri Sukumar Roy, proprietor, carrying on business under the trade name, Economic Homoes Pharmacy, 89 Netaji Subhas Road, Cal. (a); 32B (CR) Central, 23-7-57 (b); (A) Essence, oil, machinery and spare parts (d); 7-8-65 (h).

22. (S) Shri Hanumandas Agarwala and Shri Sriniwas Agarwala, partners, carrying on business under the trade name, The Mill Stores, and Machinery Merchants, 16 Bonfield Lane, Calcutta (for) Shri Hanumandas Munshi, proprietor, carrying on business under the trade name, The Mill Stores and Machinery Merchants, 16 Bonfield Lane, Calcutta (a); 348A(CR) Central, 27-6-57 (b); 10-8-65 (h).

23. Sm. Kamala Mahashwari and Shri Omprakash Maheshwary, carrying on business under the trade name, Messrs. Precision Tools Co., 38 Strand Road Calcutta (a); 1768A (CR) Central, 21-8-64 (b); (A) Tools (c); 10-8-65 (h).

24. (S) Shri Rameswardas Joshi and Sm. Subhadra Devi Sharma, partners, carrying on business under the trade name, Hind Metal Products, 58 Netaji Subhas Road, Calcutta (for) Messrs. Hoshian Chand Sharma and Rameswardas Joshi, carrying on business under the trade name, Hind Metal Products, 58 Netaji Subhas Road, Calcutta (a); 656A (CR) Central, 15-7-57 (b); 10-8-65 (h).

25. Shri Gian Chand, Duni Chand, Prem Chand, Mahesh Kumar, Prakash Chand, carrying on business under the trade name, Premchand Pravinkumar (for Premchand Budia, carrying on business under th trade name, Premchand Pravinkumar (S) 29 Waterlo Street, Calcutta (for) 67B Netaji Subhas Road, Calcutta (a); (S) 942A(EL) Central, (for) 1264A(CR Central, (b); 14-8-65 (h).

26. Messrs. Shyamabatar Jhunjhunwala, Debi nath Ketawat, Babulal Ketawat, Madhab Prasad Jhunjhunwala, carrying on business under the trade name, Madhab & Company, 143/1/1 Cotton Street Calcutta (a); 1215A(JK) Central, 14-5-64 (b); (A Aluminium sheet (c); 14-8-65 (h).

27. Shri Ram Chandra Prajapati, carrying on business under the trade name, Messrs. Rajsthan Stores 29 Burtalla Street, Calcutta (a); 1154A (JK) Central 8-3-65 (b); (A) Dhania (c); 17-8-65 (h).

28. Shri Biswanath Todey, carrying on business under the trade name, Messrs. Bengal Supply Syndicate, (S) 402 Rabindra Sarani, Cal.-7 (for) 3 Commercial Building, 23A Netaji Subhas Road, Calcutta (a); (S) 1224A (JK) Central, (for) 1218A (LR) Central (b); 17-8-65 (h).

29. Messrs. Santosh Kumar Mallick & Sons (P) Ltd., D5 Jagannath Ghat , Calcutta-7 (a); 7A(JK) Central, 7-6-57 (b); (D) Hardware goods and iron and steel (c); (A) Skelp, angles, rounds, joists, square, flats, peates, channels, pick axes, hammers, beaters, crow bars, shovels, agricultural powrahs (c); 17-8-65 (h).

30. (S) Sarbasri Prasanta Kumar Jain and Manickchand Saraogi, partners, carrying on business under the trade name, Messrs. Mahabir Candle Works, (for) Shri Prasanta Kumar Jain, carrying on business under the trade name, Messrs. Mahabir Candle Works, 341A(JP) Central, 8-8-57 (b); 6-8-65 (h).

31. (S) Sarbasri Sukumar Roy, Sunil Kumar Roy and Sushanta Kumar Roy, partners, carrying on business under the trade name, Messrs. Rai & Co. (for) Shri Sukumar Roy, carrying on business under the trade name, Messrs. Rai & Co., Sevoke More, Siligur (a); 43B (JP) Central, 6-3-63 (b); 6-8-65 (h).

32. Messrs. Siliguri Wholesale Consumers' Cooperative Society Ltd., Siliguri, district Darjeeling (a); 597A(JP) Central, 31-5-65 (b); (A) Jam, handloom cloth (c); 9-8-65 (h).

33. Messrs. Kashiram Changia, Momanchand Dandia, Hanumandas Dandia, Mohanlal Changia and Omprakash Changia, carrying on business under the trade name, Om Stores, Nehru Road, Siliguri, Darjeeling (a); 959A (JP) Central, 10-5-65 (b); (A) Combs (c); 12-8-65 (h).

34. Messrs. Mahabirprasad Kalayani, Hosiery-al Kalyani, Parbatidevi, Dayalchand Kalyani, Iswar-rasad Kalyani, Shyamsundar Kalyani, Narayanprasad Kalyani, Bijoykumar Kalyani and Ajoykumar Kalyani, carrying on business under the trade name, Hanuman Rice and Oil Mills, P.O. Dhupguri, Jalpaiguri (a); 82A(JP) Central, 5-12-58 (b); (A) Gunny bags (c) 2-8-65 (h).

35. Messrs. Tea Machinery Private Ltd., (S) 15 Clive Row, Calcutta (for) 2 Commercial Building, Calcutta (a); 1449A(LR) (Central) 8-6-63 (b);2-8-65 (h).

36. (S) Shri Makhanlal Agarwal, Bishwanath Agarwal, Purshottamlal Agarwal, Atma Ram Agarwal, Raghunath Pd. Agarwal, Deokinandan Agarwal, Rajjanlal Agarwal, Suresh Kumar Agarwal, carrying on business under the trade name, Makhanlal & Sons for) Sarbasree Atma Ram Agarwal, Raghunath Pd. Agarwal, Sajanlal Agarwal and Suresh Kr. Agarwal, carrying on business under the trade name, Makhanlal & Sons, 10 Canning Street, Calcutta (a); 1498A LR) Central, 27-11-63 (b); 3-8-65 (h).

37. Messrs. Harbansla! Malhotra & Sons Private Ltd., 18 Netaji Subhas Road, Calcutta (a); 31A LR) Central, 1-7-57 (b); (A) Cellophane paper, wrapper, tucks, display boxes (g); 3-8-65 (h).,

38. G. L. Jhunjhunwala, carrying on business under the trade name, Inter Dominion Trading Agency, 5/27 Netaji Subhas Road, Calcutta (a); 41B(LR) Central, 20-8-57 (b); (A) Fire bricks (c); 4-8-65 h).

39. Messrs. Baghjan Tea Co (1935) Ltd., 2 Fairlie Place, Calcutta (a); 520A (LR) Central, 31-7-57 (b); S) (i) Tea garden plant machinery, spare parts and accessories, (ii) Tea garden consumable stores, and (iii) Hessian (for) (1) Raw materials, (2) Plant, machinery, pare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest amd components, ii) Aluminium lining, (iii) Packing paper, (iv) Containers small tins (g); 4-8-65 (h).

40. Messrs. The Nangdala Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 521A (LR) Central, 31-7-65 (b); S) (i) Tea garden plant machinery spare parts and accessories, (ii) Tea garden consumable stores, (iii) Hessian (for) (1) Raw materials, (2) Plant machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components,- ii) Aluminium lining, (iii) Packing paper, (iv) Containers– small tins (g); 4-8-65 (h).

41. The Salonath Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 522A (LR) Central, 31-7-57 (b); (S) i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) Hessian (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) Packing paper, (iv) Containers—small tins (g); 4-8-65 (h).

42. Messrs. The Silonibari Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 523A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) Packing paper, (iv) containers—small tins (g); 4-8-65 (h).

43. Messrs. The Bhooteachang Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 526A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, and (iii) hessian (for) (1) Raw materials, (2) Plant, machinery spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) packing paper, (iv) containers small tins (g); 4-8-65 (h).

44. Messrs. The Buckhial Tea Estate Ltd., 2 Fairlie Place, Calcutta (a); 530A (LR) Central, 31-7-57 (b); (S) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores and (iii) hessian (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, packing paper, (iii) Containers - small tins (g); 4-8-65 (h).

45. Messrs. The Majagram Tea Co. Ltd., 2 Fairlie Place, Calcutta (a), 531A (LR) Central, 31-7-65 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) 1 Raw materials, 2. Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) packing paper, (iv) containers– small tins (g); 4-8-65 (h).

46. Messrs. The Assam Estate Ltd., 2 Fairlie Place, Calcutta (a), 532A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) 1. Raw materials, 2 Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) Tea chests and components, (ii) Aluminium lining, (iii) Packing paper, (iv) containers—small tins (g); 4-8-65 (h).

47. Messrs. The Upper Assam Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 533A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores and (iii) hessian (for) 1. Raw materials,

2. Plant machinery, spare parts and accessories, consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Black tea (d); (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) Packing paper, (iv) Containers, small tins (g); 4-8-65 (h).

48. Messrs. The Northern Dooars Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 534A (LR) Central, 31-7-57 (b); (S) (i) Tea garden plant, machinery, spare parts and accessories, (ii) Tea garden consumable stores, (iii) hessian (for) 1. Raw materials, 2. Plant, machinery, spare parts and accessories, consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below : (A) (i) Tea chest and components, (ii) Aluminium lining, (iii) Packing paper, (iv) Containers, small tins (g); 4-8-65 (h).

49. (S) Messrs. Raghunath Prosad Verma, Ratanlal Verma and Madanlal Verma, carrying on business under the trade name, Messrs. Indian Tyre Retrading Co., (Regd.) (for) Meghraj Gupta, carrying on business under the trade name, Messrs. Hindusthan Tyres, 242B Upper Circular Road, Calcutta (a); 945A/MK Central, 26-7-60 (b); 14-8-65 (h).

50. Shri Omprokash Gupta, carrying on business, under the trade name, Messrs. Quality Engineers, 235B Maniktola Main Road, Calcutta (a); 958A/MK/Central, 30-3-62 (b); (A) Dog chucks, drill chucks, electric motors (c); 14-8-65 (h).

51. (S) Sarbasree Sushil Chandra Roy, Upendra Chandra Roy, Utpal Kumar Roy, Ujjal Kumar Roy, and Debaprasad Roy, partners, carrying on business under the trade name, Messrs. West Dinajpur Agency, Raiganj, West Dinajpur (for) West Dinajpur Agency, Raiganj, West Dinajpur (a); 12A (ML) (Central), 28-6-57 (b); 12-7-65 (h).

52. Sarbasree Gouri Sankar Agarwalla, Ramchandra Agarwalla and Ramniwas Agarwalla, partners, carrying on business under the trade name, Messrs. Gouri Sankar Ramniwas, Islampur Railway Station, Aluabari Road, West Dinajpur (a); 170A(ML) (Central), 4-11-59 (b); (A) Kerosene oil, and mobil oil (c); 12-7-65 (h).

53. Sarbasree Kamala Pada Sen and Bagala Pada Sen, partners, carrying on business under the trade name Messrs. Kamala Pada Sen, Bagala Pada Sen, Raiganj, West Dinajpur (a); 46A (ML) (Central) 15-7-57 (b); (A) Linseed oil (c); 14-7-65 (h).

54. Sarbasree Bhuramal Damodar Prosad and Sanwarmal Chowdhury who are carrying on business under the trade name, Messrs. Ratan Store, Dalkhola, West Dinajpur (a); 37A(ML) (Central), 11-7-57 (b); (A) Linseed oil (c); 16-8-65 (h).

55. Messrs. Kishore Chand Khetry, Surinder Chana-Khetry, Bajpat Khetry, Pratap Chand Khetry, Ramesh Chand Khetry and Vijoy Chand Khetry, carrying on business under the trade name, Ramesh Chand and Brothers, 14 Pagyapatty Street, Calcutta (a); 1018A(MR) (Central), 29-4-64 (b); (A) Umbrella parts (d); 14-8-65 (h).

56. Shri Jagmandirdas Jain Karta of Hindu Undivided Family, carrying on business under the trade name, Messrs. Ashoke Company, 157 Netaji Subhas Road, Calcutta (a); 59B (MR) (Central), 4-11-58 (b) (A) Skelp, g. c. sheets, g. p. sheets (c); 14-8-65 (h).

57. (S) Shri Bhagwandas Lohia, proprietor, carrying on business under the trade name, Messrs. Premsukhdass Sitaram (for) Messrs. Haribux Lohia, Bhagwandass Lohia and Prohladrai Lohai, carrying on business under the trade name, Premsukhdass Sitaram, 174 Mohatma Gandhi Road, Calcutta (a); 40B(MR) (Central), 20-7-57 (b); 17-8-65 (h).

58. Shri Shamsundar Khattry, carrying on business under the trade name, Messrs. R. C. Mohanlal, 166 Mohatma Gandhi Road, Calcutta (a); 1039A (MR) (Central), 12-6-57 (b); (A) Wool and yarn (d); 17-8-65 (h).

59. (S) Messrs. Ramniklal Dhanji Shah and Prafulla Chandra Panchmia, carrying on business under the trade name, Aluminium and Alloys Industries (for) Ramrik Lal D. Shah, carrying on business under the trade name, Aluminium and Alloys Industries, 435 Jessore Road, Dum Dum, Calcutta-28 (a); 468A(PG) (Central), 1-9-60 (b); 10-8-65 (h).

60. (S) Shri Jagannath Agarwalla, Shri Satyanarain Agarwalla, Shi Babulal Agarwalla, Shri Suraj bhan Agarwalla, carrying on business under the trade name, Messrs. B. L. Agarwalla, (for) Shri Babulal Agarwalla, carrying on business under the trade name, Messrs. B. L. Agarwalla, Purulia, district Purulia (a); 206A (PR) Central, 14-12-57 (b); 17-8-65 (h).

61. (S) Messrs. Sailendra Kumar Chakraborty and Sefali Banerjee, carrying on business under the trade name, East End Accemulator Co. (for) Messrs Sailendra Kumar Chakraborty, Kalidas Mookerjee and Sefali Banerjee, carrying on business under the trade name, East End Accemulator Co., 13A Uma Kanta Sen Lane, Calcutta (a); 1155A(SH) Central 15-9-64 (b); 6-8-65 (h).

62. Messrs. Omprakash Tibruwala and Kanai Ch. Rudhra, carrying on business under the trade name, Luxmi Group Industries, (S) 207 Maharshi Debendra Road, Calcutta-7 (for) 10 Dwarkanath Tagore Lane Calcutta (a); (S) 1275A (SH) Central,(for) 1170A (MK) Central (b); 10-8-65 (h).

63. Messrs. Anil Kr. Maity, Ram Kumar Maity and Prahlad Kr. Maity, carrying on business under the trade name, Surendra Nath Maity and Sons, 72/A Maharshi Debendra Road, Calcutta (a); 907A (SH) (Central), 3-2-62 (b); (A) Mug, musur, arahar, khesari, moth, peas, kalai (black grams) and chuni bhusi (c); 13-8-65 (h).

64. Shri Bisnupado Maity, carrying on business under the trade name, Messrs. Bisnupado Maity (S) 39 Manick Bose Ghat Street, Calcutta (for) P.O. Jhargram, district Midnapore (a); (S) 1276A (SH) (Central), (for) 9B (MN) Central (b); 14-8-65 (h).

65. (S) Messrs. Anandilall Bagla and Balmukund Bajoria, carrying on business under the trade name Anand Timber and Traders (for) Messrs. Anandilal Bagla and Shiv Kumar Agarwalla, carrying on busi-

ness under the trade name, Messrs. Anand Timber and Traders, 80 Nimtallaghat Road, Calcutta (a); 137A(SH) (Central), 8-7-64 (b); 18-8-65 (h).

66. Shri B. C. Dutta, proprietor, carrying on business under the trade name, R. L. Dutta and Co. 1 Mahatma Gandhi Road, Calcutta-9 (a); 1099A SL) (Central), 4-8-60 (b); (A) Medals, trophies and shields (c); 3-8-65 (h).

67. Tractors and Machinery Pvt. Ltd., 25 Ganesh Ch. Avenue, Calcutta (a); 1289A (SL) (Central), 6-2-62 (b); (A) Steel furnitures (c); 31-7-65 (h).

68. Shri Pannalal Show, carrying on business under the trade name, Messrs. Laxmi Prosad Show, Beparitola Lane, Calcutta (a); 1684A (SL) (Central), 9-12-64 (b); (A) Battery scraps, rejected battery and old typewriter machines (c); 31-7-65 (h).

69. Messrs. Shalimar and Industries Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); 1571A (SL) Central), 17-4-64 (b); (A) Insert stainless steel wire and rod copper wire and rod packing materials :— paper, boards and adhesives for the purpose of manufacture of Fourdrinier wire cloth after the word chemicals (d); 2-8-65 (h).

70. United India Engineers (P) Ltd., 1B Convent Road, Calcutta-14 (a); 919A(TL) Central, 1-6-63 b); (A) Plant, machinery, spare parts and accessories. Consumable stores, e.g., Grease for manufacture of machines and machine parts and components, foundry equipments, machineries and components (d); 14-8-65 h).

71. (S) Messrs. Harry Brothers Private Ltd., 9A Chowringhee Rd., Calcutta (for) Shri Harish Chandra Chawla, proprietor, carrying on business under the trade name, Harry Brothers, 19A Chowringhee Road, Calcutta (a); 256A(TL) Central, 16-7-57 b); (A) Refrigerator and aluminium fittings (c); 18-8-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended :—

(A) means "Add";

(D) menas "Delete";

(S) means "Substitute"

S. K. BOSE, Commissioner.

No. 278. C. T.—26th August 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes. —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(g) Date of cancellation.

1. Messrs. Ramanuj Kar, Konjakura, Bankura (a); 22A (BK) Central, 1-7-57 (b); Bellmetal utensils, copper, tin, khunt and brass for manufactured of thalies and baties (d); 2-8-65 (h).

2. Messrs Badrinarayan Mundra, Sovachand Lokotia, Rameswarlal Lakotia and Raghunath Prosad Radheshyam carrying on business under the trade name Messrs. Badrinarayan Rameswarlal, P. O. Siliguri, District Darjeeling (a); 269A (JP) Central, 15-7-57 (b); Spices, pulses, wheat and wheat products, sugar, jagree, mustard oil, linseed oil, salt, cocoanut oil, vegitable oil, vegitable ghee, girigola, rice (c); 12-8-65 (g).

3. Shri Kanhaiyalal Lohia carrying on business under the trade name Messrs. Prabhu Textiles, 8/1 Balmukund Makkar Road, Calcutta (a); 1072A (MK) Central, 30-4-63 (b); 16-8-65 (h).

4. Messrs. Shri Laxmi Card Board Box Mfg. Co., 35 Darpanarayan Tagore Street, Calcutta (a); 251A (SH) Central, 29-7-57 (b); 6-8-65 (h).

5. Messrs. Commercial Timber Stores Privte Ltd., 29B Beerpara Lane, Calcutta (a); 279A (SH) (c); 8-8-57 (b); Timber (c); 12-8-65 (h).

6. Shri Sushil Kumar Sarda carrying on business under the trade name Messrs. Sarda Brothers, 35, Chittaranjan Avenue, Calcutta-12 (a); 830A (SL) Central, 10-5-58. Conduit pipes and flat and corrugated asbestos cement sheets (c); Enamolled copper wire, eyelets and other raw materials (other than declared goods), plants and machineries and spare parts and accessiores and consumable stores and packing materials for manufacture of fluoresent electrical chokes (d); 3-8-65 (h).

S. K. BOSE, Commissioner.

No. 275 C. T.—26th August 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-689031	Presidency Jail, 2/2 Thackery Road, Alipur, Calcutta-27. AL/94A.
(2) E-296022 and E-296023	Messrs. Coal and Mineral Syndicate (P.) Ltd., 36 Strand Road, Calcutta. CR/106B.
(3) A/10-610661 ..	Messrs. J. B. Chettri, Banarhat, Jalpaiguri. JP/1101A. [Said to have been lost from the custody of Divisional Forest Officer, Jalpaiguri Division to whom the form was issued for the purpose of Rule 27A(1). JP/113B]
(4) B-228308, B-228304, B-228306 and B-228307, B-228326 and B-22 8327.22	Messrs. The Mohini Mills Ltd. No. 2. Baplabi Rash Behari Basu Road, Calcutta. LR/184B. [Said to have been lost from the custody of Messrs. Nagindas Kilabhai Pvt. Ltd., Calcutta.]

S. K. BOSE, Commissioner.

egistered No. C207

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ARTIKA 6] THURSDAY, OCTOBER 28, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL

NOTIFICATIONS

No. 279 C.T.—2nd September 1965. In pursuance of ie provisions of section 9 of the Bengal Finance Sales Tax), Act 1941 (Bengal Act VI of 1941), the ollowing names and addresses of newly registered ealers together with a description of the goods covered y their registration certificates are published for general iformation:—

lotes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.

1. Shri Kartick Prasad Sha and Shri Durga Prosad ha, carrying on business under the trade name Messrs. anta Timber Co., 18 & 19 Orphangunj Market, alcutta-23 (a); AL/IIIIA, 20-8-65 (b); Timber and rope lamp (d).

2. Shri Lakshman Chandra Garai, carrying on usiness under the trade name of Lakshman Chandra arai, Nutan Bazar, P. O. Sainthia, Dist. Birbhum); AS/2626A, 11-8-65 (b); Pulses, fenugreeseed, salt, erosine oil, chillies, cocoanut oil, soda, cumuin seed, niseed, coriander seed, poppy seed, turmeric and olasses (d).

3. Shri Shiv Kumar Bajaj, carrying on business nder the trade name Messrs. Bajaj Traders, Machan Road, Durgapur-4, Burdwan (a); AS/2627A, 16-8-65 (b); Steel furniture, gunny bag, mustard oil and steel chair (d).

4. Shri Hazari Lal Agarwal, carrying on business under the trade name M/S. Shree Shiv Bhandar, Nachan Road, P. O. Durgapur-4, Burdwan (a); AS/2628A, 18-8-65 (b); Electric lamp, refined oil, groundnut oil and gunny bag (c).

5. Shri Bhanu Kumar, carrying on business under the trade name Messrs. Nalhati Stone Works, Bindapura, P.O. Nalhati, District Birbhum (a); AS/2629A, 18-8-65 (b); Plant, machinery, spare parts and accessories, consumable stores, e.g., Explosive and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Stone chips (c).

6. Shri M. T. Johnny, Shri M. T. Varied, carrying on business under the trade name Mookhen Brothers, 15/2 Armenian Street, Calcutta (a); AT/4091A, 23-8-65 (b); Pipal, dhai flower, inderjew, crude drugs, blue, napthalene powder, caustic soda, copper sulphate, iron sulphate (d).

7. Shri Debi Prosad Saraf, Shri Rajendra Kumar Saraf (minor) by his mother and natural guardian Sabitri Debi, carrying on business under the trade name Shree Durga Stores, 150/2 Mahatma Gandhi Road, Calcutta (a); AT/4094A, 25-8-65 (b); Readymade garments (d).

8. Shri Kewal Krishan Puri, Shri Ramesh Chandra Babulal Adani, Shri Surya Narayan Mishra Nirala, carrying on business under the trade name Allied Manu

facturing Corporation, 71 Canning Street, Calcutta (Room No. B-107) (a); AT/4095A, 26-8-65 (b); (1) Raw materials (Presphan paper, glue chemicals for glue) (2) Plant, machinery spare parts and accessories (Dyes, mandles, ball presses and heater). Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below (i) Tube light bobbins (c).

9. Sarbasree Sefakat Hossain, Sahadat Hossainn Sujwat Hossain and Munilal Shorey (partners), carrying on business under the trade name Indrani, 12 Manindra Road, Khagra, Murshidabad (a); BR/802A, 16-8-65 (b); Readymade garments, umbrella, benarashi saree, silk saree, kashmiri shawl and scarf and mosquito nets (d).

10. Shri Gopi Nath Saha, proprietor, carrying on business under the trade name Messrs. Venus Confectionery, Nripendra Narayan Road, Cooch Behar (a); CB/1034A, 24-8-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal and Fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturing of the goods named below : Lozenges and toffies (c);

11. Shri Gobinda Chandra Roy, proprietor, carrying on business under the trade name Messrs. Gobinda Chandra Roy, P.O. Hamiltonganj, District Jalpaiguri (a); CB/1035A, 24-8-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sized timber (c).

12. Sarbasree Bhanu Sarkor, Milan Sarker and Benoy Sarker, carrying on business under the trade name Sirker Footwear, 94 College Street Market, Calcutta (a); CL/3914A 12-8-65 (b); Footwear, socks, boot polish and shoe polish (d).

13. Shri Taher Ali Abbasbhai, proprietor, carrying on business under the trade name Janta Hardware Mart 89 Netaji Subhas Road, Calcutta (a); CR/3622A, 13-8-65 (b); Pipe, pipe fittings, gun metal fittings tools (d).

14. Messrs. Subodh Chandra Golui and Basudeb Golui, carrying on business under the trade name Bee Gee Traders (India), 85 Netaji Subhas Road, Calcutta-1 (a); CR/3623A, 16-8-65 (b); Non-ferrous articles, gun metal, tube wire (d).

15. Messrs. North Tukvar Tea Co. (P) Ltd., North Tukvar Tea Estate, Darjeeling (a); Dj. 1106A, 18-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Fire wood and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Tea & black tea (c).

16. Shri Ranjit Kumar Bose and Shri Mukul Chatterjee, carrying on business under the trade name Messrs. Micro Tool & Gauje Company, 2 Church Lane, Calcutta (a); BL/3737A, 26-8-65 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories. Provided that all goods for wich exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Carbide tipped tools, jigs and fixtures, (ii) Chisels, hss. blades, screw drivers, (iii) hss turning tools (c).

17. Shri Shyam Sundar Poddar, carrying on business under the trade name S. S. Poddar, 30 Shibtolla Street, Calcutta (a); JK/3490A, 23-8-65 (b); Sand (d).

18. Messrs. Madan Properties Private Ltd., P16 Kalakar Street, Calcutta (a); JK/3491A, 23-8-65 (b). G. i. wires, and m. s. rods (d).

19. Shri Rampratap Agarwala, carrying on business under the trade name Rampratap Madanlal, Nehru Road, Khalpara, Siliguri, District Darjeeling (a); JP/2254A, 17-8-65 (b); Pulses, mustard oil, groundnut oil, linseed oil, salt, chilli, jeera, dhania, soda, coir rope, paper bags and soap stone powder (d).

20. Madura Mills Co', Ltd., carrying on business under the trade name Madura Mills Co., Ltd., 4 Clive Row, Calcutta (a); LR/3721A, 12-8-65 (b).

21. Shri Nand Kishore Arora, carrying on busines under the trade name Messrs. Luxmi Cosmetics, 2 Bhulac Chatterjee Lane, Calcutta (a); MK/3968A, 21-8-65 (b) (1) Raw materials—n. c. thinoor, colour, gum, amy acetate, ethyl acetate, butya acetate, n. c. lacquers dextrine, powder, salicylic acid, acetore. Provided tha all goods for which exemption from payment of sale tax is caimed are intended for use in the actual proces of manufacture of the goods named below : (i) Bind and nail polish for sale (c); Alkalthene brushes and hair (d).

22. Shrimati Rajrani Arora, carrying on busines under the trade name Messrs. Arora Pen Industries 9 Sonagachi Lane, Calcutta-6 (a); MK/3969A, 23-8-65 (b) (1) Raw materials—Plastic powder, n. c. sheets, poly thene powder, nibs, clips, feeder, ring, rubber, tube caps, refill. Provided that all goods for which exemp tion from payment of sales tax is claimed are intende for use in actual process of manufacture of good named below : (i) Fountain pen and parts, (ii) ball (iii) Fountain pen and parts for sale (c).

23. Shri Haripada Jana, carrying on business under the trade name Messrs. Jana and Sons, 153B Upper Circular Road, Calcutta (a); MK/3970A, 24-8-65 (b) (1) Raw materials— Lead and gun metal. Provided that all goods for which exemption from payment o sales tax is claimed are intended for use in the actua process of manufacture of the goods named below (i) Lead thimble for sale (c).

24. Shri Virander Singh, Jain Shiv Shankar Lal Sm. Madan Kumari and Sm. Binay Kumari, carrying on business under the trade name Messrs Hindustha Supply Company, 18 Beadon Street, Calcutta (a) MK/3971A, 24-8-65 (b); Goods for resale—Pig iron iron scrap, melting scraps, tin scraps (d);

25. Messrs. Orient Strips and Pipes Private Ltd. 15 Daspara Road, Calcutta (a); MK/3972A, 24-8-65 (b) (1) Raw materials—B. p. strips, m. s. rounds, c. i castings, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, viz., Oxygen acetelye, carbide gas, lubricating oil, cutting oil, paints and varnish Provided that all goods for which exemption fro payment of sales tax is claimed are intended for use i

he actual process of manufacture of the goods named elow: (i) Conduit and galvanized pipes and fittings, ii) bailing hoop, hoop iron bright, (iii) Steel strips for ale (c).

26. Shri Kamala Prosad Gupta, carrying on business nder the trade name Messrs. National Tools & Manuacturing, 83 Madan Mohon Burman Street, Calcutta, alcutta-1 (a); MK/276B, 24-8-65 (b); Goods for resale—rilling machine, lathe machine, hacksaw machine,. nlly (d); Raw materials— (1) Motor slide hails, c. i, grinding wheel body, m. s. rounds, bolts, nuts, ball earings. (2) Plant, machinery, spare parts and ccessories. Consumable stores—viz. belts grease, arnish, paints. Provided that all goods for which xemption from payment of sales tax is claimed are ntended for use in the actual process of manufacture f the goods named below: (i) V. pulleys and polishing achine for sale (c).

27. Messrs. Khimji Ratanshi Patel, Dayalal Ratanshi Patel, Keshar Patha Patel, Keshar Devji Patel Monji Kheta Patel, Madhavji Nathu Patel Vasantlal Patel nd Chaganlal Patel, carrying on business under the rade name Messrs. Jyoti Trading Co., 11A Canal East Road, Calcutta-4 (a); MK/3973, 25-8-65 (b); (1) Raw materials—Wood and wire nails, (2) Machinery parts, (3) Consumable stors, viz. Grease and engine oil. Provided that all goods for which exemption is claimed are intended for use in the actual process of manufacture of the goods named below (i) Packing boxes and plank for sale (c).

28. Shri Jagannath Prosad Singh, proprietor, carrying on business under the trade name Messrs Jagannath Prosad Singh, Sadullapur, P.O. Birampur, District Malda (a); ML/820A, 24-8-65 (b); Consumable stores, e. g. coal. Provided that all gods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks for sale (c).

29. Sarbasree Raghunath Kar and Rathindranath Kar, partners, carrying on business under the trade name Messrs. R. N. Kar and Brothers, 113B Monohardas Chowk, Calcutta (a); MR/2803A, 20-8-65 (b); Panel pin, iron tacks, tingel rivets, washers, bolts and nuts screws, hinges and brass pin (d).

30. Sarbasree Jogmohan Jalan, Sujjan Kumar Jalan, Binode Kumar Jalan, Sharkarlal Jalan, Lakhi Prosad Jalan, Chandrabhan Kajria and Deokinandn Kajaria, partners, carrying on business under the trade name Messrs. Wood India, 178 Mahatma Gandhi Road, Calcutta (a); MR/2805A, 25-8-65 (b).

31. Messrs. Anil Kumar Haldar and Tulsi Charan Haldar, carrying on business under the trade name Modern Industrial Products, Sibarampur, P.O. Barisha, Calcutta-8 (a); PG/3261A, 13-8-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods nammed below: (i) Household fittings made of brass (c).

32. Shri Gordhandas Patel, carrying on business under the trade name Gordhandas Patel & Co., New Market, Beltolla, Basirhat, 24-Parganas (a); PG/3262A, 16-8-65 (b); Biri leaves and biri tobacco (d).

33. Shri Mahabir Prasad Jain, carrying on business under the trade name Messrs. Jain Iron and Steel Company, 9 Lalbazar Street, Calcutta (a); RB/1575A, 24-8-65 (b); m. s. channels, plates, r. s. joists, rail, g. i. wires, m. s. angles, h. b. wire and wire nails (d);

34. Messrs. Kessel Power Engineers Private Ltd., 10-1F Lalbazar Street, Mercantile Buildings, Calcutta (a); RB/1576A, 25-8-65 (b), (1) Raw materials; (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g. Electrode and Oxyacetylen gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Boiler parts and accessories (c); Boiler and accessories, chimneys and accessories, insulating materials and refractories (d);

35. Shri Loon Karan Bhandari, proprietor, carrying on business under the trade name Messrs. Joyvir Commercial Co., 199-5 Mahatma Gandhi Road, Calcutta-(a); RJ/3157A, 13-8-65 (b), Eyelets, jute canvas (d); (1) Raw materials, (2) Consumable store, viz., jute canvas, eyelets, jute rope, twine, flex and cotton twines. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) turpulins, jute products (c).

36. Messrs J. & P. Coats (India) P. Ltd., 40-B Princep Street, Calcutta- (a); SL/4446A, 6-8-65 (b).

37. Sarbasree Trilochan Sahu, Kali Charan Sahu, carrying on business under the trade name Messrs. Modern Eating House, 9 Chandney Approach, Calcutta (a), SL/4447A, 12-8-65 (b)

38. Shri Anaditya Kumar Singha, carrying on business under the trade name Messrs. A. K. Singha, 27/30 Crandney Chawk 1st Gate, Calcutta-13 (a); SL/4448A, 12-8-65 (b).

39. Sarbasree Jyoti Prakash Bhaduri, Bhaswati Bhaduri, Bhaskar Bhaduri, Sunil Chowdhury, carrying on business under the trade name Messrs. A. B. B. Service, 60/1A Nirmal Chandra Street, Calcutta (a); SL/4449A, 12-8-65 (b), Office Stationery (d).

40 Shri Girindra Chandra Dutta Chowdhury, carrying on business under the trade name Messrs. G. Chowdhury & Co., 11/12 Chandney Chawk 3rd Gate, Calcutta-13 (a); SL/4450A, 13-8-65 (b), Spring coir, matting, door mat, gunney, rexin, cotton canvas, jute canvas (d)

41. Sree Girindra Chandra Dutta Chowdhury, carrying on business under the trade name Messrs. Smriti Stores 8 Chandney Chawk 4th Gate Calcutta-13 (a); SL/4451A, 13-8-65 (b); Spring gunny, rexin, cotton canvas, jute canvas, coir fibre (d).

42. Messrs. Peekey Auto Industries P. Ltd., P-47 Bentinck Street, Calcutta-1(a) SL 4452A, 14-8-65 (b); Raw materials, Plants, machinery spare parts accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in manufacture in West Bengal of the goods named below: clutch plates, pressure plates and its components (c).

43. Sarbasree Omprakash Gupta, Robert Donald Qualtrough, Mrs. Rinchin Chap Khanawala, Shri Hair Charan Gupta, carrying on business undrer the trade name Interior Design Group, 34 Ganesh Chandra Avenue, Calcutta (a); SL/4453A, 17-8-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (1) furniture, (2) partitions and interior decorative furnishing in residential houses and offices (c).

44. Shri Ram Tarak Shaw, carrying on business under the trade name Messrs The Republic Traders, Creek Row, Calcutta-1 4(a); SL/4454A, 17-8-65 (b); Lead, copper, brass, metal, zinc (d).

45. Shri Tarapada Saha, carrying on business under the trade name Messrs. Banga Luxmi Hotel Restaurant 2/1 Wellington Street, Calcutta (a); SL/4455A, 17-8-65 (b).

46. Messrs. Middle East Construction and Equipment P. Ltd., 4 Chandney Chawk Stret, Calcutta (a); SL/4456A, 17-8-65 (b), Drawing and surveying instruments, Welding equipments (d).

47. Mohamad Rafique, proprietor, carrying on business under the trade name Mahamad Rafique, Sultangacha Road, Mogra, Hooghly (a); SP/1755A, 21-8-65 (b); Cloth, ready made garments, umbrella (d).

48. Messrs. Valjee Hansraj Patel and Ratanshi Hansraj Patel, partners, carrying on business under the trade name Shree Valjee Patel, 41 Shan Piri Lane, Ballavpur, Serampore, Hooghly (a), SP/1756A, 23-8-65 (b); (1) Raw materials, (ii) machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sized timber, (i) door and windows (c).

49. Shri Rakhahari Ghosh, proprietor, carrying on business under the trade name Rakhahari Ghosh, Vill. Kalipur, P.O. Arambagh, District Hooghly, (a) SP/1757A, 25-8-65 (b). (1) Raw material, (ii)machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Doors, windows, (ii) furniture (c). sized wood, logs (d);

50. Sarbasree Babulal Jaipuria, Harish Kumar Jaipuria, Sm. Shanti Devi Jaipugira, Sm. Bhagwati Devi Jaipuria, S Santosh Devi Jaipuria, Sm. Bimla Devi Jaipuria Sm. Krishnalata Devi Jaipuria, partners, carrying on business under the trade name Jaipuria & Company, 1A S. N. Banerjee Road, Calcutta (a); TL/2973A, 10-8-65 (b); Cotton yarn, lubricating oil, machinery parts, hessian, ganny bags (d).

51. Shri Ramesh Kumar Bhagava, proprietor, carrying on business under the trade name Packaging Products, 6 Jawaharlal Nehru Road, Calcutta (a); TL/2974A, 10-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided thatall goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Laminated packaging products (c).

52. Sarbasree Fulchand Shaw, Chandrika Singh, Daya Sagar Singh, partners, carrying on busines under the trade name Sree Sree Lakshmi Timber Co., 45/1 & 2, S. N. Banerjee Road, Calcutta (a); TL/2979A, 20-8-65 (b); Sized timber (d).

53. Shri Samir Ghosh, proprietor, carrying on business under the trade name Core & Container Corporation, 61 Mott Lane, Calcutta-13 (a); TL/2980A, 21-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores,e.g., lubricanting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods name below : (i) Card board box, paper tube (c).

54. Sarbasree Vallabhdas Vasanji Maniwala, Charandas Vallabhdas Maniwala, Hansraj Vallabhas Maniwalla Jay Sih Vallabhadas Maniwalla, carrying on business under the trade name Messrs. Kanji Moorarji Kanmin Home, 281/287 Natha Street, Bombay-9 (a); CS/39A, 14-8-65 (b).

S. K. BOSE, Commissioner.

No. 280 C.T.—2nd September 1965.—In pusuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information—

Notes—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal
(e) Date of amendment.

1. Shri Dhirendra Nath Saha, carrying on business under the trade name Messrs. D. N. Saha & Co., 32/1 Mahim Halder Street, Calcutta (a); AL/297A, 21-12-53 (b); (A) Fire brick and lime stone (d); 20-8-65 (e).

2. Banamali Dey, Kartic Chandra Dey, Raghu Nath Dey, Dinabandhu Dey, Surendra Nath Dey and Annapura Dey, carrying on business under the trade name Messrs. Banamali Dey & Bros., 17/15(2) Orphangunj Market Calcutta-23 (a); AL/913A, 26-11-62 (b); (A) Tea, corn-flower, barley, mauri rehta, cashia leaf, haritaki, isabgul bhusi, kabab sugar, sha-gua, methia, dry ginger, pupal and katila (d); 20-8-65 (e).

3. Shri Abdul Mohim, carrying on business under the trade name Messrs. A. M. Traders, (S) 54/B Dent

ission Road, Calcutta-23 (for) 5 Dr. Sudhir Bose oad, Calcutta-23 (a); AL/965A, 19-7-65 (b); 21-8-65).

4. Shri Ramawatar Todani, carrying on business nder the trade name Messrs. Bharat Khadya Bandar, L. Nehru Road, P.O. Raniganj, Burdwan (a); S/2587A, 20-4-65 (b); (A) Popy seeds, jeera, dhaniya, illy, (d); 6-8-65 (e).

5. Messrs. Matadhin Gheedia, Ram Chandra Gheedia, d Babulal Gheedia, carrying on business under the ade name Shewkarandas Matadin, P.O. Neamatpur, rdwan (a); AS/76A, 27-9-41 (b); (A) Ghuni (Churi) (d); 8-65 (e).

6. Messrs. Fulchand Rungta and Durga Prosad ngta, carrying on business under the trade name chminarayan Fulchand, P.O. Neamatpur, Burdwan); AS/48B, 11-8-65 (b); (A) Cotton seed, refined oil and tton seed oil (d); 14-8-65 (e).

7 Messrs. Tarachand Agarwala and Motilal Agarwala rrying on business under the trade name Mahabir osad Sajan Kumar, Kendua Bazar, Kulti, Burdwan.); AS/2039A, 30-12-59 (b); (D) Stationery goods, smetics, perfumery goods (b); (A) Talcum powder, ow, tooth-paste, cocoanut oil, hair oil, glasswares, k, barley powder, robin blue, tinopal, boot polish, ffee, lantern, button, tooth brush, tooth powder, lled gold ornaments (d); 16-8-65 (e).

8. Messrs. Laxmichand Nuhta, Shakunmal Jain d Mansukhalal Jain, carrying on business under the ade name United Metal Industries (S) 14 Noormale ohia Lane, Calcutta (for) 21 Dharamtola Road, ulur, Howrah (D) Howrah-1 (e); (S) AT/4092A, (for) W/148B (b); 25-8-65 (e).

9. Sarbasree Dilmohanchand Mehta, Ganpatraj ohnot Arun, Kumar Jain (minor) and Smt. Valjabh umari Mehta, Partners, carrying on business under e trade name Pearl Industries, 14 Noormal Lohia ane, Calcutta (a); AT/3995A, 10-10-64 (b); Insert Clips d typewriter spare parts after the words Ready-ade garments (e); (A) Metals, rivets, bolts and nuts ashes, hand saw blade and pipe and pipe fittings;); 25-8-65 (e).

10. Shri Purusottam Kumar Gupta, carrying on siness under the trade name Messrs Purusottam Tea Co., (S) 8 Amratola Street, Calcutta, Room No. 155, or) Jalpaiguri (D) Jalpaiguri (1) (a); (S) AT/3094A, or) JP/123B (b); 25-8-65 (e).

11. Shri Suwati Devi, Shri Girdharilal Gupta, ri Sajankumar Sanganaria carrying on business under e trade name Messrs. Bhagirathmal Girdharilal, 16 mratola Street, Calcutta (a); AT/3805A, 23-2-62 (b); A) Topioca Starch and gunny and hessian cuttings); 26-8-65 (e).

12. Messrs. Industrial Electrical Installations (Pr.) td, (S) 38/1 Purnadas Road, Calcutta-29 (for) 37/1 archa Road, Calcutta-19 (a); BH/3405A, 25-7-62.); 20-8-65 (e).

13. (S) Shri Hariprasad Ganeriwalla, carrying on siness under the trade name Messrs The Standard ulcanising Corporation, 64 Ballygung Circular Road, alcutta (a); BH/393A, 22-9-41 (b); 20-8-65 (e).

14. Shri Tripti Coomar Roy Chowdhury, carrying on business under the trade name Alex Industries, 17/1B Ganga Prosad Mukherjee Road, Calcutta (a); (A) Iron and steel defective (d); 21-8-65 (e).

15. Messrs. Eastern Forum Private Ltd., 7A Tiljala Road, Calcutta-46 (a); BH/3828A, 1-7-65 (b); (A) Cycle and cycle parts (d); 21-8-65 (e).

16. Sarbasri Banshi Shaw and Shankarlal Shaw, carrying on business under the trade name Messrs. Hanuman Metal & Iron Works, 58 Bondel Road, Calcutta-19 (a); BH/3812A, 4-6-65 (b); (A) Gun Metal scrap, iron scrap, c. i. scrap, zinc scrap, lead scrap, aluminium scrap (d); 23-8-65 (d); 23-8-65 (e).

17. (S) Shri Kishorilal Agarwala, Rameshwarlal Agarwala, Probhudayal Agarwala, carrying on business under the trade name Messrs. Kishorilal Rameshlal (for) Kishorilal Rameshwarlal, 61 Paddapukur Road, Calcutta (a); BH/37A, 18-9-41 (b); 23-8-65 (e).

18. Shri Balaram Chandra Ghose, Proprietor, carrying on business under the trade name Messrs. Fashion House Jewellers, 200/2B Rash Behari Avenue, Calcutta (a); BH/3135A, 25-1-60 (b); (D) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., Gold, silver, bronze stones. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Gold, silver and bronze ornaments (e). (D) ornaments (d); (A) Dhuty and saree (d); 24-8-65 (e).

19. Messrs Bishnupada Banerjee, Hemata Kumar Banerjee, Saktipada Banerjee, Sobodh Kumar Banerjee and Santi Kumar Banerjee, partners, carrying on business under the trade name Messrs. Lake Basan Stores D-1 Lake market, Ballygunge, Calcutta (a) BH/2958A, 12-4-58 (b); Umberlla (d); 24-8-65 (e).

20. (S) Messrs. Santosh Kumar Saha, Ramanath Saha, Radhakanta Saha (minor), Haripada Saha, Subodh Chandra Saha, Tarak Chandra Saha and Gopinath Saha, carrying on business under the trade name Amrita Bastrajaya (for) Messrs. Haripada Saha, Subodh Chandra Saha, Tarak Chandra Saha and Gopinath Saha, carrying on business under the trade name Amrita Bastralaya, 157/c Rash Behari Avenue, Calcutta (a); BH/2869A, 15-2-57 (b); 24-8-65 (e).

21. Shri Srinivasan (Proprietor), carrying on business under the trade name Messrs. Rajasree, D/5 Lake Market, Calcutta (a); BH/2538A 29-8-65 (b); (D) Tooth powder, and paste, tooth brush, food drink, viz., bourn vita, shaving blades, fruit, juices, squashes, cordials, jams, jellies, marmalades, pickles, chutneys, hair oils, shampoo, toilet powder, note books, paper, pencils, hosiery, face cream, tea (d); 24-8-65 (e).

22. (S) Shri Ajit Kumar Dey and Sm. Rani Dey, carrying on business under the trade name Messrs. South Jewellery House (for) Messrs. South Jewellery House, partners, Ajit Kumar Dey and another, 159B Rash Behari Avenue, Calcutta, Hindusthan Mart No. 1 (a); BH/3110A, 7-11-59 (b); 24-8-65 (e).

23. (S) Sarbasri Mohanlal Arora and Hiralal Arorac carrying on business under the trade name Messrs. Arora & Co., (for) Messrs. Arora & Co., 2 Russel Street Calcutta (a); BH/1895A, 11-8-50 (b); 24-8-65 (e).

24. (S) Shri Santosh Kumar Dutta and Shri Anita Ghosh, carrying on business under the trade name Messrs. Ashoke Cement Supply Agency (for) Messrs. Ashoke Cement Supply Agency, 4 Andulraj Road, Calcutta (a); BH/3199A, 26-7-60 (b); 24-8-65 (e).

25. (S) Messrs. Santosh Kumar Saha, Subodh Chandra Saha, Radhakanta Saha, (minor), Haripada Saha, Tarak Chandra Saha and Gopinath Saha, carrying on business under the trade name Messrs. Amrita Bastrajaya No. 2 (for) Shri Haripada Saha, Shri Tarak Chandra Saha and Gopinath Saha, carrying on business under the trade name Messrs. Amrita Bastrajaya No. 2, 155 Rash Behari Avenue, Calcutta (a); LH/3302A, 8-8-61 (b); 24-8-65 (e).

26. Shri Govindalal Ray, Shri Shib Narayan Ray, partners, carrying on business under the trade name Messrs. G. S. Brothers, 326 Rash Behari Avenue, Calcutta (a); BH/2854A, 15-12-56 (b); (A) Refrigerator, Electric Fan, Record Changer, Record Player, Wooden Radiogram Cabinet, Electric Cooking range, Electric Heator, Electric Hot Plates, Electric Water boiler, Electric water heater, Electric Kettle, Electric Toaster, Electric Iron, Ironing Table (d); 25-8-65 (e).

27. (S) Shri Jaydeb Chandra Das, Gour Chandra Das and Purna Chandra Das, partners, carrying on business under the trade name Shri Krishna Motal Industries (for) Purna Chandra Das, carrying on business under the trade name Messrs. Shri Krishna Metal Industries, 3/C Mahendra Chatterjee, Lane, Calcutta (a); BH/3320A, 6-10-61 (b); 25-8-65 (e).

28. Messrs. Turner Hoare & Co. Private Ltd., (S) 6 Little Russel Street, Calcutta (for) 207 Lower Circular Road, Calcutta (a); BH3114A, 29-9-54 (b); 25-8-65 (e).

29. (S) Shri Bimala Banik, carrying on business under the trade name Messrs. Hindusthan Supply Agency, Corporation (for) Shri Hari Sankar Banik carrying on business under the trade name Messrs. Hindusthan Supply Agency Corporation, 1/18 Prince Golam Mohammed Road, Calcutta-26 (a); BH/3767A, 5-3-65 (b); 25-3-65 (e).

30. (S) Shri Jayantilal Jadavji Shah and Smt. Rekha Shah, Partners, carrying on business under the trade name Messrs. Shah Trading Concern (for) Jamilal Jadavji Shah, proprietor, carrying on business under the trade name Messrs. Shah Trading Concern, 38/3A Girish Mukherjee Road, Calcutta (a); BH/3295A, 30-5-61 (b); 25-8-65 (e).

31. (S) Shri Shivdas Patel, Meghjee Patel Jivraj Patel, carrying on business under the trade name Messrs. Mahaluxmi Saw Mill (for) Shri Shivdas Patel, Shri Lakhmanshi Patel, Narayan Patel, Megjhee Patel, Jivraj Patel, Mawjee Patel, carrying on business under the trade name Messrs. Mahalaxmi Saw Mill, Nimtala, Bishnupur, Bankura (a); BK/452A, 29-7-60 (b); 16-8-65 (e).

32. Messrs. Babulal Goenka, Ananda Ram Goenka, Biswanath Goenka, Shri Krishna Goenka, partners, carrying on business under the trade name Messrs. Jiban Ram Babulal, Katwa, Burdwan (a); BN/29A, 24-9-41 (b); (A) Linseed oil, groundnut oil, groundnut, linseed, starch empty tins, chillies, mouri, methi, dhaniya black jira, poppy seeds ajwan elach, tejpata and dhuna (D) Spices (d); 20-8-65 (e).

33. (S) Shri Bejoy Krishna Mondal, Shri Mad Mohon Mondal, partners, are carrying on business und the trade name Messrs. Bejoy Krishna Mondal (f Shri Bejoy Krishna Mondal, proprietor, carrying business under trade name Messs. Bejoy Kri Mondal, Badamtala, Burdwan, (a); BH/914A, 29-6 (b); 21-8-65 (e).

34. (D) Bhanji Karson Patel, Ramji Narayan Pa Dhanji Pachan Patel, Sivagon Vesta Patel, de Premji Patel, Lakshmi Bai Kishan, partners, carry on business under the trade name Messrs. Aja Timber Works (for) Messrs. Ajanta Timber W Kalna Road, Burdwan (a); BH/1186A, 27-5-57 (24-8-65 (e).

35. (S) Habiba Khantoon, Chowdhury Farug Ahmad, partners, carrying on business under th name Messrs. Betar Shilpa Prathisthan (fo S Chowdhury Habibar Rasul, proprietor, carryi business under the trade name Messrs. Betar S Prathisthan, B.C. Road, Kalitala, Burdw BN/1371A, 10-5-62 (b); 24-8-65 (e).

36 Sarbasri Satya Narayan Dey, Barid Baran and Ram Chandra Dey, paleners, carrying on bu under the trade name Messrs. Gokul Chandra D Sons, Station Bazar, Katwa, Burdwan (a); BN 2-3-51 (b); (A) Coconut oil (d); 24-8-65 (e).

37. (S) Shri Sasthi Charan Dutta, prop carrying on business under the trade name M Kamala Cycle Co. (for) Messrs. Sasthi Charan D and Sm. Moka Bala Dasi, partners, carrying on bu under the trade name Messrs. Kamala Cycle Co Road, Burdwan (a); BN/898A, 21-5-51 (b); 24-8-

38. Messrs. Netai Pada Nath and Gopal Chan Nath (Partners), carrying on business under the t name Matri Stores, Khagra, Berhampore, Murshid (a); BR-113A, 28-2-46 (b); (D) Stationery goods, Coc oil in small tin containers, scented hair oil, mir comb, laedye, carbide, mat, weights and mea umbrella, rolled gold ornaments, barley, blue to brush, tooth paste, creem, shoe polish, brush bo ink, hurricane, lock, ironpan, bucket and binding k (d); 31-7-65 (e).

39. Messrs. Mohammad Mahasin and Haji Sh Abdul Hamed, carrying on business under the t name Mohammad Mahasin, Bhabta, Murshidabad BR-248A, 29-12-649 (b); (D) Tishi, gunny bag barley (d); 31-7-65 (e).

40. Shri Nausad Hossain carrying on business u the trade name Messrs. Variety Stores, Salar, Murshid (a); BR-737A, 22-3-63 (b); (A) Cumminseed a corrian- der seed, ground-nut oil, linseed oil and tea 2-8-65 (e).

41. (S) Shri Pratul Chandra Chatterjee, carr on business under the trade name West Bengal Company (for) Messrs. Pratul Chandra Chatte and Bikash Chandra Chatterjee, carrying on busi under the trade name West Bengal Coal Comp Beldanga, Murshidabad (a); BR-460A, 7-8-65 2-8-65 (e).

42. (S) Shri Enamel Haque, Proprietor, carrying on business under the trade name Enamel Haque, (for) Messrs. Enamel Haque and Abdul Hamid, carrying on business under the trade name Enamel Haque and Sk. Abdul Hamid, Barua, Beldanga (Natunhat), Murshidabad (a); BR-518A, 18-12-57 (b), 4-8-65 (c).

43. (S) Shri Arabinda Saha, carrying on business under the trade name Messrs. Annada Prasad Saha (for) Sm. Swetbarani Saha, Shri Biswa Nath Saha, and Arabinda Saha, carrying on business under the trade name Annada Prasad Saha, Beldanga, Murshidabad (a); BR-34A, 2-10-41 (b); 13-8-65 (c).

44. (S) Shri Ananda Kumar Das (Proprietor), carrying on business under the trade name Messrs. Ananda Kumar Das (for) Sarbasree Sisir Kumar Das, Saroj Kumar Das, Ananda Kumar Das and Bibhuti Bhusan Das, carrying on business under the trade name Sisir Kumar Das, Tungi, P. S. Nawda, Murshidabad (a); BR-649A, 13-2-60 (b); 14-8-65 (c).

45. (S) Messrs. Chandanmal Jain, Bhowarlal Jain and Chouthmal Jain (Partners), carrying on business under the trade name Chandanmal Jain (for) Shri Chandanmal Jain, carrying on business underthe trade name Messrs. Chandanmal Jain,Jiaganj Murshidabad (a); BR-221A, 6-7-49 (b); 16-8-65 (c).

46. Shri Jagannath Saha, carrying on business under the trade name Messrs Jagannath Saha, Jelangi Bazar, Murshidabad (a); BR-439A, 28-7-55 (b); (A) Umbrella (d); 16-8-65 (c).

47. (S) Dulichand Somani, Giridharimal Somani, Hukumchand Somani, carrying on business under the trade name Messrs. Dulichand Giridharimal (for) Dulichand Maheswari, Giridharimal Maheswari, Hukumchand Maheswari, carrying on business under the trade name Messrs. Dulichand Giridharimal, Dinhata, Cooch Behar (a); CB-102A, 9-3-51 (b); (A) Refined groundnut oil (d); 13-8-65 (c).

48. (S) Shri Bachraj Pugalia, Prop., carrying on business under the trade name Messrs. Shree Jain Stores (for) Shri Chandanmal Bhansali, Prop., carrying on business under the trade name Shri Jain Stores P. O. Alipurduar, District Jalpaiguri (a); CB-705A, 3-10-55 (b); 14-8-65 (c).

49. Messrs. Meghraj Bothra, Ramlal Bothra and Srichand Bothra, carrying on business under the trade name Messrs. Bothra Cloth Stores, Dinhata Cooch Behar (a); CB-533A 12-12-56 (b); (A) Readymade garments (d); 24-8-65 (c).

50. Messrs. Hem Chandra Gupta, Omprokash Gupta, Madan Mohan Gupta and Sanat Kumar Gupta, carrying on business under the trade name Messrs Impex Sales Corporation, 37A Tara Chand Dutta Street, Calcutta (a); CL-3101A, 20-7-59 (b); (Add) Motor cycle chains, rubber, chemicals (d); 7-8-65 (c).

51. (S) Mr. K. M. Khadim, Shri Satya Prasad Roy Burman, carrying on business under the trade name K. M. Khadim and Co., 150B Lower Chitpur Road, Calcutta (for) Messrs. K. M. Khadim & Co.,150B Lower Chitpur Road, Calcutta (a); CL-2035A, 18-9-50 (b); 9-8-65 (c).

52. Messrs. D. S. Mahawar, C. L. Mahawar, S. K. Mahawar, S. B. Mahawar and S. L. Mahawar minor, natural guardian R. K. Mahawar, carrying on business under the trade name Shree Rama Trading Co. 36 Ezra Street, Calcutta (a). CL-2965A, 8-9-58 (b); (A) Dhuna, caustic soda (d); 9-8-65 (c).

53. (S) Shri Kantilal Parekh and Bipin Chandra Parekh, carrying on business under the trade name Guzrat Trading Co (for) Shri Kantilal Parekh, carrying on business under the trade name Guzrat Trading Co., P-40 Ezra Street, Calcutta (a), CL-2467A, 11-7-53 (b); 9-8-65 (c)

54. Sarbasree Harshvardhan Sheth, Sm. Daya Kumari Sheth and Sm Nirmjana Sheth carrying on business under the trade name Messrs Sheth Brothers (S) 309 Bepin Behari Ganguli Street, Calcutta (for) 12 Lower Chitpur Road, Calcutta (a); CL-3748A, 14-8-64 (b); 10-8-65 (c).

55 Shri Mahendra Kristo Dutt carrying on business under the trade name Messrs Sen & Co., (S) 10 Lower Chitpore Road Calcutta (for) 2 Mitter Lane, Calcutta (a); (S) CL-3913A (for) MK-2596A (b); 10-8-65 (c).

56. Shri Abhoyram Gupta carrying on business under the trade name Abhoyram Gupta & Co., 134-1 Mahatma Gandhi Road, Calcutta (a); CL-3896A, 28-6-65 (b), (A) Hessian cloth (d), 11-8-65 (c).

57. Shri K. A. Badani, Prop., carrying on business under the trade name Rangoon Trading Corporation, 89 Netaji Subhas Road, Calcutta (a), CR-3571A, 13-5-65 (b), (A) Flat bars m. s. rods, files, grease, plumber block, cotton waste, drill, humber, hessian cloth, channels, m. s. squares, paints, square springs and washers (d), 13-8-65 (c)

58. Shri Tulsidas Panja, Prop., carrying on business under the trade name Tulsidas Panja & Co., 56 Netaji Subhas Road, Calcutta (a); CR-395A, 23-9-41 (b); (A) Powders for paints, oxides, graphites, minerals for paints, distempers, coal tar, driers, thinners, resins, earth oil cutting oil, creosote oil sand papers, glue, brushes, grease, lubricating oil (d) 14-8-65 (c).

59 (S) Messrs Nav Ratan Chandak, Brij Ratan Chandak & Shrilal Gandhi carrying on business under the trade name Messrs Calcutta Anodizing Works (for) Messrs Brij Ratan Chandak Suraj Ratan Chandak & Omprakash Maheshwary carrying on business under the trade name Messrs Calcutta Anodizing Works, 38 Strand Road Calcutta (a) CR-2951A, 29-10-59 (b); 14-8-65 (c)

60 Shri Baleram Sen Gupta, Prop., carrying on business under the trade name Ideal Spring & Metal Works 18 Raj woodmunt Street, Calcutta (a); CR-3493A, 18-8-64 (b) (A) Agricultural Implements after the wards cycle parts (c) 14-8-65 (c)

61. Sarbasree Damodardas Jadavji Patel, Vallavdas Kalyanji Patel, Mansukhlal Ramjibhai Patel, Gopaldas Chhagunbhai Patel Mulji Gangadas Patel, partners, carrying on business under the trade name Messrs. D. Chimanlal & Co. 20 Netaji Subhas Road Calcutta (a), CR-2554A 30-4-56 (b), (A) Chain Pully blocks, rachet hoist (pull lift) travelling trolley, pulling and lifting machine, electric hoist, segmental saws, slitting and slotting cutters, electric motors and grinders (d); 14-8-65 (c)

62. (S) Shree Shyam Lal Damani, Shri Monoharlal Damani, partners, carrying on business under the trade name S. Manohar & Co., 40 Netaji Subhas Road, Calcutta (for) Shri Monohar Lal K. Damani, Prop., carrying on business under the trade name S. Monohar & Co., 4. Netaji Subhas Road, Calcutta (a); CR-3456A, 28-4-64 (b); 14-8-65 (e).

63. Shri Mohanlal Daga, Prop., carrying on business under the trade name D. Mohanlal & Co., 138 Canning Street, Calcutta (a); CR-3481A, 9-7-64 (b); (A) C.i. block and huller parts (d); 14-8-65 (e).

64. (S) Messrs. Beni Prasad Jhunjhunwala, Mahabir Prasad Saraf, Ramantar Saraf and Shyamlal Jhunjhunwala, Partners, carrying on business under the the trade name Bijoy Kumar & Co., (for) Messrs. Goenka Trading Private Ltd. and Shri Peni Prasad Jhunjhunwala, Partners, carrying on business under the trade name Bijoy Kumar & Co., 135 Canning Street, Calcutta (a); R-3528A, 28-8-54 (b); 16-8-65 (e).

65. Sarshee Pravin Chandra Keshablal Seth, Kantilal Kesablal Seth, Ramesh Chandra Keshablal Seth, Harsharai Keshablal Sheth, and Haresh Kumar Anup Chand Sheth, partners, carrying on business under the trade name Messrs. West Bengal Rock Manufacturing Company, 85 Netaji Subhas Road, Calcutta (a); CR-3587A, 20-12-51 (b); (A) Pipes (d); 17-8-65 (e).

66. Shri Anadinath Banerjee, Prop., carrying on business under the trade name Dominico Engineering Co., 138 Canning Street, Calcutta (a); CR-2747A, 8-3-58 (b); (A) Chemicals required in paint industry (d); 18-8-65 (e).

67. Government Sales Emporium, (S) 11A & B Esplanade East, Calcutta (for) 21 Chittaranjan Avenue, Calcutta (a); (s) EL-343B (for) SL-212B, 2-3-56 (b); 20-8-65 (e).

68. Kshitish Chandra Datta, Proprietor, carrying on business under the trade name Indian Chemicals and Instruments, 7 Gastin Place, Calcutta (a); EL-3657A, 11-6-64 (b); (A) Wooden furniture, steel rack, components for gas and water connection for laboratory (d); 21-8-65 (e).

69. (S) Onkar Nath Goenka, Amar Nath Goenka, Urmila Goenka, Prava Goenka, partners, carrying on business under the trade name Messrs. India Fittings Manufacturers (for) Onkar Nath Goenka and Dilip Kumar Bose, carrying on business under the trade name Messrs. India Fittings Manufacturers, 3 Netaji Subhas Road, Calcutta-1 (a); EL-3352A, 8-1-60 (b); 25-8-65 (e).

70. Sarbasree Bibhuti Bhusan Sen, Phani Bhusan Sen, Mani Bhusan Sen, Sukumar Sen & Debabrata Sen, Partners, carrying on business under the trade name Messrs. N. B. Sen & Bros., 11 Esplanade East, Calcutta (a); EL-16B, 8-10-41 (b); (A) Indane gas, cylinders, not plate burners, rubber hose pipes, ovens and geysers and their accessories (d); 26-8-65 (e).

71. Messrs. Shri Kamal Mercantile Company Ltd., carrying on business under the trade name Messrs. Shri Kamal Mercantile Company Ltd., 402 Upper Chitpore Road, (2nd floor, Room No. 82), Calcutta-7 (a); JK-3382A, 6-1-65 (b); (A) M. s. angles (d); 20-8-65 (e).

72. (S) Sudhansu Sekhar Bhattacharjee, (Prop.), carrying on business under the trade name Laxmi Iron & Steel Co. (for) Shri Shyam Sundar Agarwala, carrying on business under the trade name Laxmi Iron & Steel Company, 20 Maharshi Debendra Road, Calcutta (a); JK-2700A, 2-2-56 (b); 20-8-65 (e).

73. Messrs. Gopal Gupta, Gopi Krishna Gupta, carrying on business under the trade name G. S. Gupta & Co., 20-1 Maharshi Debendra Road, Calcutta (a); JK-3294A, 11-12-59 (b); (A) Rock sulphar (d); 23-8-65 (e).

74. Messrs. Babulal Gamriwala, Bishwanath Gamriwala, Kailash Prasad Gamriwala, carrying on business under the trade name Kamala Store. 145 Cotton Street, Calcutta (a); (A) Addl. place of business—16 India Exchange Place, Calcutta (a); (S) JK-300B, (for) JK-2717A (b); 23-8-65 (e).

75. Shri C. I. Somi, Prop., carrying on business under the trade name Messrs. Cocks and Burners, 16 HansPukur 1st Lane, Calcutta (a); JK-2184A, 13-9-50 (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e g., lubricants and gases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below; (1) Vacuum and pressure gauges for sale (c); 25-8-65 (e).

76. Messrs. Maheswary Import & Export Ltd., 4 Doychatta Street, Calcutta (a); JK-2682A, 5-12-55 (b); (A) Zinc and copper wire (d); 26-8-65 (e).

77. Mesrs. Sohanlal Mundra, Hiralal Mundra, Rewatmal Mundra, Laxmi Narayan Mundra & Sohanlal Mundra as gurdian of minor Kailash Chand Mundra & Prakash Chand Mundra, carrying on business under the trade name Messrs. Chaitanram Hiralal, P. O Banarhat, Dist. Jalpaiguri, (D) dealer's branch shop at Gairkata, Dist. Jalpaiguri (a); (S) JP-2253A (for) JP-146B (b); (A) Tea chest (d); 13-8-65 (e).

78. Sarbasree Prakash Ch. Shaha, Paresh Chandra Shaha & Rai Mohan Shaha, Partners, carrying on business under the trade name Messrs. Abhoy & Co., Nayabazar, P. O. Siliguri, District Darjeeling (a); JP-2130A, 11-2-63 (b); (A) Blue, barley and shoti food (d); 16-8-65 (e).

79. Messrs. Gopal Ch. Hazra and Sm Sandhya Rani Ghosh and Sm. Sarashi Bala Paul, carrying on business under the trade name Messrs. Ideal Belting & Rubber Industries, 2-2 Jugipara Lane, Calcutta (a); MK-3570A, 22-5-63 (b); (A) Solvent oil as raw materials after the words carbon black and kerosine oil as consumable stores (c); (A) Belting (d); 20-8-65 (e).

80. (S) Shri Raj Krishna Dutt and Shri Kashinath Dutta, carrying on business under the trade name Messrs. D. M. Printing Works, 58 Kailash Bose Street, Calcutta (for) Messrs. Pasupati Nath Dutt and Raj Krishna Dutt, partners, carrying on business under the trade name D. M. Printing Works (a); MK-268A, 17-8-56 (b); 20-8-65 (e).

81. Messrs. Pannalal Khetawat & Brijlal Khetwat, rrying on business under the trade name Messrs. hetawat Enterprise, 6 Jatindra Mohan Avenue, lcutta, Siliguri (J) (a); MK-217B, 3-9-60 (b); (A) .) Castor oil, groundnut and jira (d); 21-8-65 (e).

82. Messrs. Gourdas Dhar, Hrishikesh Dutt, Bridra r. Biswas, carrying on business under the trade name perway Service Station, P-327 C.I.T Road, Manik-la Scheme VI-M, Calcutta-54 (a) MK-3895A, 24-4-65); (A) Powerine (d); 21-8-65 (e)

83. (S) Shri Ramchandra Baid Shri Satyanarayan id and Sm. Anusua Devi (Baid) carrying on business der the trade name Messrs. Ram Chandra Satyana-yan, (for) Shri Ram Chandra Baid & Satyanarayan id, carrying on business under the trade name Messrs. m Chandra Satyanarayan, 170 Chittaranjan Avenue, lcutta (a); MK-1798A, 10-8-48 (b); 24-8-65 (e)

84. Shri Tridibesh Bose, Prop., carrying on business der the trade name Messrs. K. P Basu Printing orks, 11 Mohendra Goswami Lane, Calcutta (a); K-255A, 24-9-41 (b); (A) Ink, type, machine, oil cerine, blocks, lead, wooden gulley after the words nsumable stores, viz. (e); 25-8-65 (e)

85. Messrs. Nimcha Coal Co. Ltd. Jatindra Mohan venue, Calcutta (a); MK-3740A 16-5-64 (b). (A) plosive, cotton waste, chalk, rubber insution, kero-ne oil, diesel oil, petrol, mobile, grease yellow, grease ack, cement and lime after the wards consumable ores, viz. (e); (D) Coal before the coke (d); (A) raising coal after the word coke for sale (d); 25-8-65 (e)

86. Shri Sauren Banerjee, carrying on business nuder trade name Messrs. Industrial Machine Supply, -1 Sastitala Road, Calcutta (a), MK-3769A, 23-7-64); (A) Generating set (d); 25-8-65 (e)

87. (S) Sarbasree Bajranglall Saraf, Jhabarmal raf, Balkishan Saraf and Jugal Kishore Saraf, part-rs, carrying on business under the trade name Messrs iganj Oil Co. (for) Sree Jugal Kishore Agarwala oprietor, carrying on business under the trade name ssrs. Raiganj Oil Co., Raiganj, West Dinajpur (a), -713A, 1-8-63 (b); 20-8-65 (e)

88. Shri Sambhu Nath Dey, Prop., carrying on siness under the trade name Messrs. Dey Brothers, taji Subhas Road, Malda (a); ML/746A, 15-4-64 (b). Rubber solution, grease and jelly, seat leather, t cover, tyre, tube, cycle oil and lantern (d); 20-8-65

89. Shri Kshitish Chandra Mitra, Prop., carrying business under the trade name Messrs. K. C. Mitra, iganj, West Dinajpur (a); ML/794A 23-4-65 (b); Sulphuric Acid (d); 21-8-65 (e).

90. Sarbasree Dhrubanath Saha & Lakshman andra Saha, Partners, who are carrying on business der the trade name Messrs. Dhurba Nath Saha, pore, Kaliachak, Malda (a); ML/36A, 21-7-53 (b); Soap (d); 21-8-65 (e).

91. Sarbasri Kedarnath Pande, Shewnarayan Pande Badri Narayan Pande, Partners, carrying on business der the trade name Messrs. Sree Hanuman Stores, tkhola, Malda (a); ML/52A, 14-10-60 (b); (A) genges, coffee and tejpata (d); 24-8-65 (e).

92. (S) Sarbasree Sushil Ch. Roy, Utpal Kr. Roy, Ujjal Kumar Roy, Debaprosad Roy and Upendra Ch. Roy, Partners, carrying on business under the trade name Messrs. West Dinajpur Agency (for) Sarbasree Utpal Kumar Roy, Ujal Kumar Roy, Debaprosad Roy and Upendra Ch. Roy, Partners, carrying on business under the trade name Messs. West Dinajpur Agency, Raiganj, West Dinajpur (a); ML 262A, 9-8-54 (b); 25-8-65 (e).

93 Sarbasree Anil Kumar Chanda Baidya Nath Chanda, Partners, carrying on business under the trade name Messrs. Baidyanath Anil Kumar Chanda, Hili, West Dinajpur, ML/633A, 25-11-60 (b), (A) Consumable stores e.g., biri leaves. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manu-acture of the goods named below (i) Biri for sale (e); 24-8-65 (e).

94 Sarbasree Nirmal Kumar Karmakar Nitaipada Karmakar and Sachindra Nath Karmakar, Partners, carrying on business under the trade name Messrs. Karmakar Brothers Balurghat West Dinajpur (a); ML/26B 16-9-658 (b); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below(i) Clamp, jimari, haskol dumur k-a, cham, bati: da, khunti, kural, kaste, khurpee pirani jalkata, beri, sarasi hata, ulan and hak for sale (e), 24-8-65 (e).

95 Sarbasree Chhaluram Kanshik Lajjaram Pan-sari Lalaram Pandit and Smt Maya D-i carrying on business under the trade nam Bhagwati Stores, 117B Chandni Chak, P O Kharagpur Midnapore (a); MN-1799A 21-4-65 (b), Nil (e), (A) Catechu and poppy husk (d), 18-8-65 (e).

96 Shri Jayantilal M Mehta Proprietor carrying on business under the trade name Messrs. Jayantilal and Brothers 113G Netaji Subhas Road Calcutta, (A) Calcutta-1 (a), (S) MR/237B (for) MR/2585A (b), 20-8-65 (e)

97 Shri Hira Chand Mehta Proprietor, carrying on business under the trade name Messrs Peeh Char, (S) 70 Netaji Subhas Road Calcutta (for) 109 Netaji Subhas Road Calcutta (a), MR 2740A 12-5-64 (b); 20-8-65 (e)

98. (S) Shri Krishna Chandra Manna and Shri Paresh Chandra Manna, carrying on business under the trade name Messrs. Krishna Chandra & Co. (for) Messrs Krishna Chandra & Co., 70 Netaji Subhas Road, Calcutta (a); MR/2556A, 27-11-59 (b), 21-8-65 (e).

99 Shri Gurupada Dey, Proprietor carrying on business under the trade name Gurupada Dey, 37/C Ram Mohan Mallick Lane Calcutta (a); MR/2794A, 31-5-65 (b); (A) Glass marble playing card blue, barley palm candey (d); 23-8-65 (e)

100 (S) Shri Lalit Mohan Majhi Proprietor, carrying on business under the trade name Messrs Lalit Mohan Majhi (for) Messrs. Lalit Mohan Majhi and Santi Kumar Chakraborty, carrying on business under the trade name Lalit Mohan Majhi 157 Netaji Subhas Road Calcutta (a); MR/2254A, 3-12-54 (b); 26-8-65 (e)

101. (S) Messrs. Manik Ratan Paul, Dilip Kumar Paul, Samir Kumar Paul, Sisir Kumar Paul and Shrimati Anjali Bala Paul, Saroj Kumar Paul and Pradip Kumar Paul, carrying on business under the trade name Prionath Paul, Manik Ratan Paul (for) Messrs. Manik Ratan Paul, Dilip Kumar Paul, Pradip Kumar Paul, Saroj Kumar Paul and Shrimati Anjali Bala Paul, carrying on business under the trade name Messrs. Prionath Paul, Manik Ratan Paul, 157 Netaji Subhas Road, Calcutta (a); MR/1085A, 27-4-44 (b); 21-8-65 (c).

102 Messrs. Pratap N. Vora and Pravin Kumar N. Vora, carrying on business under the tade name Unique Trading Co., 47 South Tangra Road, Calcutta 46 (a); PG/2784A, 26-12-62 (b); (A) Lime (d); 6-8-65 (e).

103. Messrs. Behala Wholesale Consumers, Co-operative Society Ltd., carrying on business under the trade name Messrs. Behala Wholesale Consumers' Co-operative Society Ltd., 4 Panchanantola Lane, Behala, Calcutta-34 (a); PG/3154A, 6-1-65 (b); (A) Dehydrated vegetables, razor blades, cigaratte lighter, dynama light for cycle, robin blue, boot polish, shaving stick, safety razor, playing cards, tinopal, condiments (d); 9-8-65 (e).

104. (S) Shri Dalal Chandra Dalal, carrying on business under the trade name Haripada Dalal (for) Messrs. Haripada Dalal, Basirhat Bazar, P. O. Basirhat, 24-Parganas (a); PG/1259A, 27-4-51 (b); 9-8-65 (e).

105. Sm. Pratima Roy, carrying on business under the trade name H. G Industries, 47 Roy Bahadur Road, Calcutta-34 (a); PG/2491A, 18-3-61 (b); (A) Pipe fittings, felt gaskets (d); 10-8-65 (e).

106. (S) Messrs. Ramniklal Dhanji Shah and Prafulla Chandra Panchmia, carrying on business under the trade name Messrs. Aluminium & Alloys Industries (for) Ramricklal D. Shah, carrying on business under the trade name Aluminium & Alloys Industries, 435 Jessore Road, Dum Dum, Calcutta-28 (a); PG/2384A, 13-8-60 (b); 10-8-65 (e)

107. (S) Shri Amullya Charan Mondal, carrying on business under the trade name Jodhpur Engineering Works (for) Joudhpur Engineering Works, (S) 41 R. N. Dass Road, Dhakuria, Calcutta-31 (for) Gariahat Road, Dhakuria, 24-Parganas (a); PG/417A, 1-10-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g., Lubricant oil, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oil lamps, electric lamps, wheel barrows, signalling spare parts, railway body fitting spare parts casting, taper pins and cotters (for) iron sheets, tin, plates, rods, dats and (1) any other raw materials (2) plant machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of Railway and Military requirements (c); 11-8-65 (e).

108. (S) Messrs. Saraj Kumar Chowdhury and Radha Kanta Chowdhury, carrying on business under the trade name Chowdhury Brothers (for) Messrs. Chowdhury Brothers, 89 Kulpi Road, Jaynagar, 24-Parganas (a); PG/1926A, 7-2-57 (b); (A) Enamel wares, torch, bulb, battery, butter, blue, barley, lozen oxide, ghee, cocoanut oil, hurricane, mantle, tea 13-8-65 (e).

109. (S) Shri Mihir Kumar Bose carrying on busi under the trade name Dum Dum Manufacturing (for) Shri Sushil Kumar Bose, carrying on busi under the trade name Dun Dum Manufacturing ((S) 15 Chanditola Lane, Tollygunge, Calcutta-40 (16 Chanditola Lane, Russa, Tollyganj (a); PG/75 29-12-48 (b); 18-8-65 (e).

110. Shri Purshottamdas Chandak, carrying business under the trade name Messrs. Republic Sto N. C. Dasgupta Road (Main Road) Purulia (a); I 400A, 29-3-63 (b); (A) Insert after Talcum pow hima peas (d); 24-8-65 (e).

111. (S) Shri Raojibhai Patel, Shri Ishwarbh Patel, and Shri Pushpakant Patel alias Punjabhai P carrying on business under the trade name Mes Jayantibhai B Patel (for) Shri Raojibhai Patel Shri Ishwarbhai Patel, carrying on business under trade name Messrs. Jayantibhai B. Patel, Paresh Ghosh Street, Purulia (a); PR/60A 21-9-57 24-8-65 (e).

112 (S) Shri Narayandas Mall and Laxmi Nar Mall carrying on business under the trade name Mes Thakurdas Badrinarayan for Shri Narayan Das M carrying on business under the trade name M Thakurdas Badrinarayan, Ramchandra Babu S Purulia (a); PR/46A, 18-9-57 (b); 26-8-65 (e).

113 Messrs. Ivan Jones Ltd., 18B Bentinck Street Calcutta (a); BB/424A, 27-9-41 (b); (A) Tarpaul 20-8-65 (e)

114. Messrs. Sudhrangsu Kumar Mukherjee, P nath Bhattacherjee, Nirapada Chakraborty, K Das carrying on business under the trade Essem Trade, 57 Radhabazar Street, Calcutta RB/1475A, 27-6-61 (b); (A) Starter for fluore lamp, ebonite rod copper pipe (d); 29-8-65 (e)

115. Messrs Cromlete (India) Pvt. Ltd., carry on business under the trade name Messrs. Cromlete (India) Pvt. Ltd., P-35 India Exchange Place, Cal I (a); RB/79B, 31-8-60 (b); (A) Fastener, cabin hoo catches pivots, knobs, key holes plates handles stays, rings, knockers double ball catches, robe hook barrel bolts (roauer bolts), castors, pole hooks fasteners, casement stays, flup hinges, bult lock flush bolts, sockets, table catches, shelf brackets 24-8-65 (e)

116. Shri Surendra Singh Kothari carrying business under the trade name Messrs. Atoz Indus Corporation. (S) P-36 India Exchange Place, Cal (for) P-56 Vivekananda Nagar, Lillooah, Howrah ((S) RB/1574A for HW/2615A (e); 24-8-65 (e).

117. Messrs Vanechand Desai, N. Desai & B Desai carrying on business under the trade nal Calcutta Light Agency, 14/2 Old Chinabazar Stre Calcutta (a); RB/610A, 14-8-53 (b); (A) Taper rol bearing and Ball bearing (d); 25-8-65 (e).

118. Shri Arun Ranjan Roy Choudhury, Smt Pratima Roy Choudhury, Partners, carrying on business under the trade name Messrs. Pekoe Steel Works, (S) 165A Netaji Subhas Road, Howrah-7 (for) 10 Canning Street, Calcutta (a); (S) RJ 5156A (for) LR 2926A (b); 14-8-65 (e).

119. (S) Shri Kesturilal Jain, Shri Krishanlal Jain, Sm. yash Jain, Sm. Swarn Jain and Sm Sashi Jain Partners, carrying on business under the trade name Messrs. S. P. Jain Hosiery (for) Shri Kasturilal Oswal (Jain), Shri Rajkumar Oswal, Shri Satpal Oswal, Shri Kishanlal Oswal, Shri Vijoy Kumar Oswal (minor), Shri Abi Kumar Oswal (minor), Shri Robindra Kumar Oswal (minor), Partners, carrying on business under the trade name Messrs. S. P. Jain Hosiery, 171A Harrison Road Calcutta (a); RJ/1991A, 26-12-50 (b); 14-8-65 (e).

120. Shri Banwardal Bajoria Shri Mohanlal Bajoria Shri Lokenath Bajoria and Shri Murarilal Bajoria Partners, carrying on business under the trade name Messrs. National Oil Co. of 65 Cotton Street, Calcutta (a); RJ/2765A, 4-5-57 (b); (A) (D) Refined Oil (d) 15-8-65 (e)

121. (S) Shri Pranlal Sedani and Smt Lilavati Raja Partners, carrying on business under the trade name Messrs. Swastik Stainless Steel Store, for Shri Pranlal Sedani, Smt Lilabati Raja Shri Kamal Sm. Kamla Devi Lahoria (Jain) and Smt Basantimal Jain Partners carrying on business under the trade name Messrs Swastik Stainless Steel Store, of 195 1 Harrison Road Calcutta (a); RJ/2731A, 6-11-56 (b) 16 8 65 (e)

122. (S) Shri Dwijendralal Karmakar, Shri Netai Chand Karmakar, Shri Gora Chand Karmakar, Shri Broja Chand Karmakar and Shri Raj Chand Karmakar Partners, carrying on business under the trade name Messrs. Wooma Charan Karmakar for Shri Dwijendralal Karmakar, Proprietor, carrying on business under the trade name Messrs. Wooma Charan Karmakar 161-165 Netaji Subhas Road (225 Harrison Road) Calcutta (a). RJ/2963A, 10-11-60 (b); 16-8-65 (e)

123. Sarbasree Mahaburprasad Sarawgi, Nathmall Sarawgi, carrying on business under the trade name Messrs. Overseas Paper Tube Co. 5 Canal West Road Calcutta (a); SL/4416A, 25-6-65 (b); (D) Canvas between the words paper tube and sleeves, (A) Canes therein (e); 6-8-65 (e)

124. Sarbasree Satpal Singh and Jagpal Singh, carrying on business under the trade name Messrs. S. P. Singh & Co., 62 Ganesh Chandra Avenue, Calcutta (a); SL/339B, 29-8-57 (b); (A) Caustic soda (d); 9 8-65 (e).

125. Shri Banwari Bhartia carrying on business under the trade name Messrs. Anand Trading Co., 3C Madan Street, Calcutta (a); SL/4390A, 24-5-65 (b); (A) Ferrous and non-ferrous wires, barbed wires, panel pins (d); 10-8-65 (e).

126. Central Radip Service Pr. Ltd., 25A Chittaranjan Avenue, Calcutta (a); SL/1500A, 5-10-48 (b); (A) Spare parts and electric switch, leather case for radio set and measuring instruments (d); 10-8-65 (e).

127. (S) Shri Harendra Joni, Prop., carrying on business under the trade name Messrs. Auto Diessel Component Services (for) Sarbasree Kantilal Shah and Harendra Joni, Partners, carrying on business under the trade name Messrs. Auto Diesel Component Services, 7 Sooterkin Street, Calcutta (a); SL/4012A, 13-7-63 (b); 13-8-65 (e).

128. Shri Kamal Singh Dugar Proprietor, carrying on business under the trade name Messrs. Auto mobile Accessories & Co., 57 Upper Circular Road, Calcutta (a); SL/3665A, 16-2-61 (b); (A) Asbestos sheet and coppersheet after the words raw materials cork sheet and hellite sheet (e), 16-8-65 (e)

129. Khaliluddin, Proprietor, carrying on business under the trade name Messrs Sk Khaliluddin Abdul Sattar (S) 297 Upper Circular Road for 30 Upper Circular Road, Calcutta (1) (a); SL 1898, 28-7-54 (b); 17-8-65 (e)

130 M Damani M Kaheria carrying on business under the trade name Pearl Automobile, P-31 Mission Road Extension, Calcutta (e); SL/4162A 22-5-64 (b); (A) Cadmium plate (d) 17 8-65 (e)

131. (S) Shri Nirmalendu Das, Shri Bimalendu Das, Shri Sukhendu Das carrying on business under the trade name Messrs. Bengal Acid & Chemical Mfg Co for H. C Das, proprietor, carrying on business under the trade name Messrs Bengal Acid & Chemical Mfg. Co 27A Upper Circular Road Calcutta (a); SL/991A, 24-9 41 (b), 17-8-65 (e)

132 Shri Prokash Chandra Pramanick, Proprietor, carrying on business under the trade name Prokash Chandra Pramanick Gondalpara Chandernagore, Hoochly (a) SP/1550A 7-2-63 (b), (A) Til oil packed in tins from 250 gm to 2 Kg (d), 31-7-65 (e).

133. Messrs Rabikinkar Kundu Soshanka Sekhar Kundu Rupchand Kundu and Mohan Chand Kundu, Partners, carrying on business under the trade name Basanta Kumar Kundu, Kalipore, Arambagh, Hooghly (a), SP/398A 14-7-45 (b), (A) Groundnut oil and til oil (d) 2-8-65 (e)

134 Messrs Sambhu Nath Roy and Sm. Ava Roy, Partners, carrying on business under the trade name Panchanon Roy & Co G T Road, Sheoraphully, Hooghly (a); SP 1570A 16-5-63 (b) (A) 14 caret gold ornament and silver ornaments (d); 23-8 65 (e).

135. (S) Messrs Biswanath Modak & Madan Mohan Modak, Partners carrying on business under the trade name Adi Mistanna Pratishan (for) Messrs. Biswanath Modak, Madan Mohan Modak, Sambhu Nath Modak, Tarak Nath Modak Partners carrying on business under the trade name Panchanan Modak (S) 75 G.T. Road, Uttarparabazar Hooghly (for) Uttarparabazar, Hooghly SP/833A 6-12-51 (a); (S) (i) Raw materials, (3) Consumable stores, viz. coal Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) sweetmeats (for) Sugar, ghee, vegetable products, wheat products, chhana, khoya khir (d). 26-8-65 (e).

136. Shri Anath Kumar Paul, Proprietor, carrying on business under the trade name A. K. Industries, P-290, C.I.T. Road, Calcutta-10 (a); TL/2959A, 1-7-65 (b); (A) Steel road (d); 21-8-65 (e).

137. (S) Shri Balkrishna Shroff and Shri Dilip Kumar Dutta, Partners, carrying on business under the trade name Messrs. Pioneer Pipe & Manufacturing Works, 7/1 Guripara Road, Calcutta (for) Shri Dilip Kumar Dutta, Proprietor, carrying on business under the trade name Messrs. Pioneer Pipe & Manufacturing Works, 7/1 Guripara Road, Calcutta (a); TL/2631A, 24-10-62 (b); 21-8-65 (e).

138. (S) Sarbasri Chandrabhaga Paramanand and Gobindram Khusaldas Bahrunani carrying on business under the trade name Messrs. All India Textiles, 6A Chowringhee Place, Calcutta-13 (for) Messrs. Chandrabhaga Paramanand carrying on business under the trade name All India Textiles, 6A Chowringhee Place, Calcutta-13 (a); TL/2471A, 29-9-61 (b); 21-8-65 (e).

139. Shri Jatindra Nath Dasgupta & Shri Chittaranjan Das Gupta, Partners, carrying on business under the trade name Messrs. Das Gupta & Nephew, 6/C/34 Kulia Tangra 4th Lane, Calcutta (a); TL/1094A, 13-2-48 (b); (D) General Merchandise as and when required by the dealer for resale. (A) Hinges, iron and brass, bucket g. i. and n. s. and brass, bath tubs, cans, h. s. dags, master sheet, cases for hand signals dags, salamandar, pan horse, dropping, nails, iron and brass, hasps and staples made of iron and brass, tower bolts, rings, screw, fire buckets, pans motor, karahies m.s s. and c. i. pumps, g. i. tawa iron, keys blank, khunti, jhanjra, locks pad, drawer and almirah locks sutter, mats iron door, pestles and morter, sprayors, scissors, brick bath, lampware and glass were, canvas, tarpaulins, purdah, dak bag, ticket collecting bag, gunny bag, ground sheet, bed binding, jute twine, hemp twine, dax twine, sack, hessian, coir string, ropes, leadlin, logline, cordwhip, muj, munj raw, crockery and icutlery, chair, almirah, table, brushes of all sorts, brooms, matting coir, pringes china matting, mat door coir, rubber mat, rubber cloth, cane busket, bamboo tea sook, durma, muli bamboo, pastry board, chicks bamboo, khus khus for purdah and tatties, matting mat red, felt of all sorts, straw, wax of all kinds, rosin, putting, earthen utensils, earthen flower pot, bamboo bamboo ladders, soap, french chalk, chalk, shellac, lac button, cork sheet, sajimatty, portfolio bag, campher phynils, tape, playing cards, naptheline, atachu, berkosh, drums, castor oil, linseed oil, cocoanut oil, ground nut oil, coir fibre, enamel utensiles, brass utensils, commode, chamber, tea strainer, urinal, bed pan, mug, phials and bottles, mosquito net, pillow, rita, sulphate of copper, wirenetting, mattess, coir, pencil, khatas, ink, ink pot, pen holder, paint and fiits (d); 21-8-65 (e).

140. Messrs. Tata Finlay Ltd., (S) 45 Free School Street, Calcutta (for) 26 Rajendra Nath Mukherjee Road, Calcutta (a); (S) TL/2978A (for) RB/1420A (b); 23-8-65 (e).

141. Shri Pritam Chand, Chawla Proprietor, carrying on business under the trade name Diana & Company, 18A Chowringhee Road, Calcutta (a); TL/629A, 17-10- (b); (A) Dunlopillo, rubber goods (d); 23-8-65 (e).

Explanatory notes.— Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended.—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner

No. 281 C.T. —2nd September 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information—

Notes—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Mr. P. E. Walde Proprietor carrying on business under the trade name Messrs Paul Walde, Hall & Anderson Building, Park Street, Calcutta (a); BH/2609A, 15-5-54 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lenses, optical blanks, plastic sheets, screws, joints, rivets, nylon cord, plastic powder, liquid monomer. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Spectacles, sun glass lenses, artificial eyes, contact lenses (c); Spectacle frames optical instruments, spectacle cases, lense cleaners, all optical goods, appliances and accessories, packing materials (d); 23-8-65 (e)

2. Messrs. Sobhagchand and Dalip Kumar, partners carrying on business under the trade name Messrs. Sobhag Chand Dalip Kumar, Jotram, Burdwan (a); BN/1271A, 3-11-59 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., tools and implements, chimney coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c), 25-8-65 (e).

3. Messrs. Naraindas Jewraj, 50 Ezra Street Calcutta (a); CL/813A, 27-9-41 (b); ghee, hessian cloth jute, jute manufactured goods (d); 7-8-65 (e).

4. Messrs. Eastern Jute Export Corporation, 38 Netaji Subhas Road, Calcutta (a); CR/2222A, 31-7-52 (b); Jute, jute product, shellac, lac, tea, electrical goods (d); 14-8-65 (e).

5. Messrs. Prayagdutt Sharma, Pyarilal Sharma, airamdas Sharma and Ekram Sharma, partners arrying on business under the trade name Dharamdas airamdas, Kalimpong (a); Dj. 852A 13 9-55 (b); otton, woollen and silk piece goods, glass panes, mbrella, iron and steel, brass (d); (1) Raw materials,) Machinery spare parts and accessories (3) Consumable ores, viz., Sewing machine oil. Provided that all oods for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below. (1) Ready-ade garments (c); 17-8-65 (c).

6. Sarbasree Mohendra Chandra Paul, Shambhu ath Paul, partners, carrying on business under the ade name Babu Bakery, Sevoke Road, Siliguri, istrict Darjeeling (a); JP/1990A, 16-8-60 (b); (1) Raw aterials, (2) Plant, machinery, spare parts and cessories, (3) Consumable stores. Provided that l goods for which exemption from payment of sales x is claimed are intended for use in the actual process manufacture of the goods named below (1) Bread and iscuit (c); 16-8-65 (c).

7. Shri Tulsiram Agarwalla, Karta H. U. F., carrying business under the trade name Ramchandra Tulsiram, ahabirsthan, P.O. Siliguri, District Darjeeling (a), /1905A, 15-6-59 (b); Paints and varsinhes, buckets, al tar, ridging, jute and coir, electrical goods empty s and lime (d); 16-8-65 (e).

8. Messrs. Bimala Rice Mill, 2 Gurudas Dutta Garden ne, Calcutta (a); MK/822A, 22-9-61 (b); Paddy and y other raw materials (2) Plant, machinery, spare rts, consumable stores. Certified by the purchasing aler to be required for use in any process in the anufacture of rice for sale (c); 29-8-65 (c)

9. Shri Madan Mohan Pal, proprietor carrying on siness under the trade name Messrs. Madan Mohan l, 27/H/6 Canal East Road. Calcutta-11 (a). K/2736A, 16-1-57 (b); Log (d); 21-8-65 (c)

10. Shri Bisweswar Ghose, carrying on business der the trade name Messrs. Calcutta Mill Stores pply Co., 243 Upper Circular Road, Calcutta (a); K/101A, 27-9-41 (b); Mill Stores of all description (d); -8-65 (e).

11. Messrs. Kritodass Law & Co., 63 Radhabazar reet, Calcutta (a); RB/325A, 13-10-41 (b); White tton twills, piece goods, woollen goods (d); 24-8-65 (e).

12. Messrs. Dey Bannermann & Co. (India) Ltd., Weston Street, Calcutta (a); SL/3128A, 29-7-51 (b); w materials, plant, machinery, spare parts and cessories, consumable stores, viz, Logs, machines, achine spare parts, tool and equipments, raw sola, wing thread, khaki gabardin, white drill cloth, nned and sheep skin, jute canvas, locks and phenol. ovided that all goods for which exemption from yment of sales tax is claimed are intende for use the actual process of manufacture of the goods med below: Packing boxes, sola hats, pheneol (c); d and yellow orchre powder, sola pit hat, ink pots, seed oil, turpentine oil, myrabalam locks, cotton pe (d); 7-8-65 (e).

13. Shri Vanravan Reva Mehta, carrying on business der the trade name Messrs. Mehta Automobiles, Princep Street, Calcutta (a); SL/3503A, 9-1-60 (b); otor parts and accessories (d); 7-8-65 (e).

14. Bhawarlal Sovasaria and Bajranglal Sovasaria carrying on business under the trade name Messrs. Sovasaria Automobile Trading Co., 14 Princep Street. Calcutta (a); SL/3882A, 31-7-62 (b); Motor parts, cycle and cycle parts, motor tyres and tubes (d); 7-8-65 (c)

15. Messrs Subodh Chandra Mukherjee, S. M. Abdullah, carrying on business under the trade name Eastern Trading Syndicate, 4A Bowbazar Orphanage Lane, Calcutta-12 (a); SL/3536A, 20-4-60 (b); Tea and sweets (d); 17-8-65 (c).

16 Shri J Ahamed, carrying on business under the trade name Messrs. Bool Bool, 12 Lindsay Street, Calcutta-16 (a), TL/1497A, 5-3-51 (b); (1) Raw materials, (3) Consumable stores, e.g., Thread, button. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c); Cotton silk-rayon and woollen piece goods (d), 25-8-65 (c)

Explanatory notes—Regarding goods for use in manufacture or in the execution of contracts following code letters have been used to indicate the meaning noted against each

A —Other raw materials.
B —Plant, machinery, spare parts, accessories and consumable stores

S. K. BOSE, Commissioner.

No. 283 C.T. 2nd September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with Rule 11 of the Central Sales Tax (West Bengal) Rules 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificaes under the Central Sales Tax Act, 1956, are published for general information

Notes. —(a) Serial number name, address chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale

(d) Goods for use in manufacture of processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Ion Exchange (India) Ltd., 16 Taratalla Road, Calcutta-27 (a); 415A/AL (C), 20-8-65 (b); Pipe fittings and pipe, valves and gauze glass (c);

2. Shri M. B. Naik and Shri H. C. Master, carrying on business under the trade name, Messrs. Quality Traders, 21/1C Harish Mukherjee Road, Calcutta-25 (a); 416A/AL (C), 24-8-65 (b).

3. Shri Shiv Kumar Bajaj, carrying on business under the trade name, Messrs. Bajaj Traders, Nachan Road, P.O. Durgapur-4, Burdwan (a); 882A (AS) Central, 16-8-65 (b); Steel furinture, gunny bag, mustard oil and steel chair (c).

4. Shri Hazari Lal Agarwal carrying on business under the trade name, Messrs. Shree Shiv Bhandar, Nachan Road, P.O. Durgapur-4, Burdwan (a); 829A (AS) Central, 18-8-65 (b); Groundnut oil, refined oil, electric lamp, biscuit and gunny bag (c).

5. Sarbasree Bhanu Sarkar, Milan Sarkar and Benoy Sarkar, carrying on business under the trade name Sirkar Footwear, E94 College Street Market, Calcutta (a); 1657A (CL) Central, 12-8-65 (b); Shoes (c).

6. Shri Taher Ali Abbasbhai, proprietor, carrying on business under the trade name, Janata Hardware Mart, 89 Netaji Subhas Road, Calcutta (a); 1890A (CR) Central, 13-8-65 (b); Pipe fittings (c).

7. Shri Ranjit Kr. Bose and Shri Mukul Chatterjee, carrying on business under the trade name, Messrs Micro Tool & Gauge Company, 2 Church Lane, Calcutta (a); 944A (EL) Central, 26-8-65 (b).

8. Sm. Manidevi Goel, carrying on business under the trade name Lachhminarain Manmohan Saran, 25 Burtolla Street, Cal. (a); 1219A (JK) Central, 7-8-65 (b); Pulses (c).

9. Shri Sitaram Lath, carrying on business under the trade name Bharat Tube Industries, 1/B Kalakar Street, Calcutta, 89 Netaji Subhas Road, Calcutta (branch) (a); 116B (JK) Central, 9-8-65 (b).

10. Shri Shyam Sundar Poddar, carrying on business under the trade name S. S. Poddar, 30 Shibtolla Street, (3rd floor), Cal.-7 (a); 1220A (JK) Central, 9-8-65 (b).

11. Shri Bhawarlal Golchha, carrying on business under the trade name Bhawarlal Golchha, 10 Digambar Jain Temple Road, Calcutta (a); 1221A(JK) Central, 10-8-65 (b); Dry fruits, soap-nuts and salamee (c).

12. Messrs. Balaprosad Shroff and Babulal Khandelwal, carrying on business under the trade name Ganesh Trading Co., 58 Burtolla Street, Calcutta (a); 1226A(JK) Central, 25-8-65 (b); Amchur (i.e., dry mango), corriandar seeds, ani seeds and cummin seeds (c).

13. Messrs. Chamurchi Tea Company Ltd., P.O. and district Jalpaiguri (a); 604A(JP) Central, 28-6-65 (b); Tea (d).

14. Sarbasree Ram Bhagat Gupta, Puranmall Agarwalla and Sugan Chand Sharma, carrying on business under the trade name, Messrs. Bharat Seteel Products, Sevoke Road, P.O. Siliguri, district Darjeeling (a); 605A(JP) Central, 29-6-65 (b); Rubber foam products and plastic cane (c).

15. Shrimali Raj Ram Arora, carrying on business under the trade name Messrs. Arora Pen Industries, 9 Sonagachi Lane, Calcutta (a); 1326A (MK) Central, 23-8-65 (b).

16. Orient Strips & Pipes Pvt. Ltd., 15 Despara Road, Calcutta (a); 1327A (MK) Central, 24-8-65 (b); Thread cutting machine for the manufacture of conduit and galvanized pipes and fittings, bailing hoop, hoop iron, bright steel strips (d).

17. Shri Rathin Das Gupta, proprietor, carrying business under the trade name Messrs. Rathin Das Gupta, Mokdumpur, Malda (a), 286A, (ML) (Central), 26-8-65 (b); Stone chips (c).

18. Sarbasree Raghunath Kar and Rathindra nath Kar, carrying on business under the trade name, Messrs. R. N. Kar & Bros., 113B Monohardas Chowk Calcutta (a); 1072A(MR) Central, 20-8-65 (b).

19. The Century Spinning & Manufacturing Co Ltd., proprietor, carrying on business under the trade name Century Rayon, 39 Seth Jamunalal Baza Street, Calcutta (a); 1073A (MR) Central, 23-8-6 (b).

20. Sarbasree Jogmohan Jalan, Sajjan Kuma Jalan, Binode Kumar Jalan, Shankarlal Jalan, Lakh Prosad Jalan, Chandrabhan Kajaria and Deokinanda Kajaria, partners, carrying on business Inder the trad name Messrs. Wood India, 178 Mahatma Gandi Road, Calcutta (a); 1075A (MR) Central, 25-8-6 (b).

21. Shrimati Gouri Tagore, carrying on busines under the trade name Oasis Chemicals, 20 Greet Avenue, Santoshpur, Calcutta-32 (a); 920A (PG (Central), 14-8-65 (b); Chemicals and napthalen balls (c); Raw materials intended for use in the manu facture of Camphor tablet, napthalene balls, d. d. t solution and cadmium oxide (d).

22. Shri Sheobhagwan Agarwala, carrying o business under the trade name Messrs. Giriraj Agar wala, Balarampur, district Purulia (a); 60 Bentinck Street, Calcutta, 232B(PR) Central, 25-8-65 (b) Sticklac, seedlac, shellac and other lac products (c) (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process and manu facture of goods named below for acls: Seedlac, shellac and other lac products (d).

23. Messrs. Glass Centre Private Ltd., 7 Ezra Street, Calcutta (a); 1242A(RB) (Central), 23-8-65 (b)

24. Shri Mahabir Prasad Jain, carrying on busine under the trade name Messrs. Jain Iron and Ste Company, 9 Lalbazar Street, Calcutta (a); 1244 (RB) (Central), 24-8-65 (b); Wirenails, joists, angles an rails (c).

25. Shri Loon Karan Bhandari, proprietor, carrying on business under the trade name, Messrs. Joyvir Commercial Co., 199/5 Mahatma Gandhi Road, Calcutta (a); 942A(RJ) Central, 13-8-65 (b); Eyelets (c).

26. Messrs. J. and P. Goals (Ind.) P. Ltd., 40B Princep Street, Calcutta (a); 1800A (SL) (Central), 3-8-65 (b).

27. Shri Hardie Singh, carrying on business under the trade name Messrs Raj Robbin & Co. 86/1 Mahatma Gandhi Road, Calcutta-9 (a) 1801A (SL) (Central), 13-8-65 (b).

28. Shri Adyaita Charan Goswami, proprietor, carrying on business under the trade name Radharani Cycle Stores, Luxmigunj, Chandernagore, Hooghly (a); 327A (SP) (Central), 21-8-65 (b); Cycles and cycle parts (c).

29. Messrs. Valjee Hansraj Patel and Ratanshi Hansraj Patel, partners, carrying on business under the trade name, Shree Valjee Patel, 41 Suan Piri Lane, Ballavpur, Serampore Hooghly (a); 328A (SP) (Central), 23-8-65 (b)

30. Shri Amar Chand Jain, proprietor, carrying on business under the trade name, Amar Stores, 5 Dharamtola Street, Calcutta (a), 1009A (TL) Central 10-8-65 (b).

31. Sarbashri Babulal Jaipuria, Harish Kumar Jaipuria, Sm. Silwanti Devi Jaipuria Sm. Bhagwati Devi Jaipuria, Sm. Santosh Devi Jaipuria, Sm Bimala Devi Jaipuria, Sm. Kusumlata Devi Jaipuria partners, carrying on business under the trade name Jaipuria & Company, 1A S. N Banerjee Road, Calcutta (a); 1010A (TL) Central, 10-8-65 (b)

S K BOSE,

Commissioner.

No. 284 C.T.—2nd September 1965 - In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 17 of the Central Sales Tax (West Bengal) Rules, 1958 the following names nad addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, ddress, chief place of business and numb of branches

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale

(h) Date of amendment.

1 Sarbasree H. Agarwala, R S. Gupta, Rukmine Devi and Ramwater, carrying on business under the trade name Messrs. Radheyshyam Trading Co., 105-A Diamond Harbour Road, Calcutta-23 (a); 409A(AL) Central, 8-7-65 (b), (A) Groundnut oil, oil cake and gunny bags (c), 26-8-65 (h).

2. Shri Ramwatar Todani, carrying on business under the trade name, Bharat Khadya Bhandar, J. L. Nehru Road, P.O. Raniganj, Burdwan (a); 810A (AS) Central, 20-4-65 (b), (A) Bran of pulses (c); 6-5-65 (f)

3 Messrs. Matadin Gheedia, Babulal Gheedia and Ram Chandra Gheedia, carrying on business under the trade name Sewkarandas Matadin, P.O. Nematpur district Burdwan (a); 130(AS) Central, 2-7-57 (b); (A) Chuni (churi) (c) 11-8-56 (f).

4 Shri Nathmal Khandelwala (proprietor), carrying on business under the trade name Nathmal Omprakash, P.O. Raniganj, district Burwdan (a); 88A(AS) Central, 12-7-57 (b); (A) Turmeric (c); 6-8-65 (f)

5 Messrs Fulchand Rungta and Durga Prosad Rungta carrying on business under the trade name Lachhmnarayan Fulchand, P.O. Nematpur, district Burdwan (a); 137A (AS) Central, 22-7-57 (b); (A) Cotton seed, refined oil and cotton seed oil (c); 14-8-65 (f)

6 Messrs. Laxmichand Nahta, Shakunmal Jain and Mansukhlal Jain, carrying on business under the trade name United Metal Industries, (S) 14 Noormal Lohia Lane, Calcutta (for) 21 Dharamtola Road, Belur Howrah, (D) Howrah (1) (a); (S) 1475A (AT) Central (for) 37V(HW) Central, (b); 25-8-65 (h)

7. Shri Purshottam Kumar Gupta, carrying on business under the trade name Messrs. Purshottam Tea Co (S) 8 Amratola Street, Cal., Room No. 105 (for) district Jalpaiguri (D) Jalpaiguri (1) (a); (S) 1476A (AT) Central, (for) 3B (JP) Central (b); 25-8-65 (h).

8. Messs. Industrial Electrical Installation (P) Ltd., (S) 38-1 Purnadas Road, Calcutta-29 (for) 37-1A Garcha Road, Calcutta-19 (a); 843A (BH) Central 18-7-64 (b); 20-8-65 (h)

9. (S) Messrs. Ascu Wood Products Private Ltd (for) Shri V. R. Sonti, carrying on business under the trade name Messrs. Ascu Wood Products, 71-Elgin Road, Calcutta-20 (a); 782A (BH) Central, 14-9-57 (b); 21-8-65 (h).

10. (S) Messrs. W. S. Pereira, J. Pereira, Mrs. Saibalini Pereira and Miss Kamala Pereira, carrying on business under the trade name, Messrs. National Colar Photo Laboratory (for) Mr. W. S. Pereira, (proprietor), carrying on business under the trade name Messrs. National Colar Photo Laboratory, 33 Raja Basanta Roy Road, Calcutta (a); 376A(BH) Central. 19-9-58 (b); 24-8-65 (h).

11. (S) Electrical Manufacturers and Suppliers (Pr) Ltd., carrying on business under the trade name The Engineering Material Supply Co. (for) Shri Krishna Narayan, carrying on business under the trade name Messrs. The Engineering Material Supply Co. (S) 2 Bipin Pal Road, Calcutta (for) 128 Hazra Road, Kshirode Ghosh Market, Calcutta (a); 977A (BH) Central, (for) 165A (AL) Central, (b); 25-8-65 (h).

12. Messrs. Great Eastern Stores (Private) Ltd., 30 Chowringhee Road, Calcutta (a); 38A (BH) Central, 22-5-57 (b); (A) Bottle opener, tincutter and combs (c); 25-8-65 (h).

13. Messrs. Turner Hoare & Co. (Private) Ltd., (S) 6 Little Russle Street, Calcutta (for) 207 Lower Circular Road, Calcutta (a); 454A (BH) Central. 1-7-57 (b); 25-8-65 (h).

14. Messrs. Sonelal Sharma, Matilal Sharma, carrying on business under the trade name Messrs. Sharma Timber Works, 27 Shyama Prosad Mukherjee Road, Calcutta (a); 884A(BH) Central, 1-12-64 (b); (A) Log and sized timber (c); 25-8-65 (h).

15. (S) Shri Jayantilal Jadavji Shah and Sm. Rekha J. Shah, carrying on business under the trade name Messrs. Shah Trading Concern (for) Shri Jantilal Jadavji Shah, carrying on business under the trade name, Messrs. Shah Trading Concern, 38/3A Girish Mukherjee Road, Calcutta (a); 602A (BH) Central 24-1-62 (b); 25-8-65 (h).

16. (S) Messrs. Babulal Goenka, Ananda Ram Goenka, Biswanath Goenka and Shri Krishna Goenka, partners, carrying on business under the trade name Messrs. Jiban Ram Babulal (for) Shri Babulal Goenka, proprietor, carrying on business under the trade name Messrs. Jiban Ram Babulal, Katwa, Burdwan (a); 66A(BN)(C), 8-8-57 (b); 20-8-65 (h).

17. (S) Bhanji Karson Patel, Ramji Narayan Patel, Dhanji Pachan Patel, Siragon Vista Patel, Jesha Premji Patel, Lakshmi Bai Kishan, partners, carrying on business under the trade name Messrs. Ajanta Timber Works (for) Bhanji Karshan, Narayan Nathu, Dhanji Pachan Patel, Sirgaon Vista Patel, Jesha Premji Patel, Lakshmi Bai Karshan, partners, carrying on business under the trade name, Messrs. Ajanta Timber Works, Kalna Road, Burdwan (a); 86A (BN) (C), 27-5-57 (b); 24-8-65 (h).

18. (S) Shri Sasthi Charan Dutta, proprietor, carrying on business under the trade name, Messrs. Kamala Cycle Co., (for) Messrs. Sasthi Charan Dutta, Sm. Aloka Bala Dasi, partners, carrying on business under the trade name, Messrs. Kamala Cycle Co., G. T. Road, Burdwan (a); 10A(BN)(C), 25-6-57 (b); 25-8-65 (h).

19. (S) Shri Jnanendra Nath Roy, Shri Arun Kumar Roy, partners, carrying on business under the trade name Messrs. Janata Cycle Mart, (for) Messrs. Janata Cycle Mart, B. C. Road, Burdwan (a); 140A (BN) (C), 21-8-59 (b); 26-8-65 (h).

20. (S) Mr. K. M. Khadim and Shri Satya Prosad Roy Burman, carrying on business under the trade name K. M. Khadim & Co., (for) Messrs. K. M. Khadim & Co., 150B Lower Chitpur Road, Calcutta (a); 412A (CL) Central, 6-7-57 (b); 9-8-65 (h).

21. Sarbasree Harsavardhan Shantilal Seth, Daya Kumari Shantilal Seth, and Niranjana Kirtikant Sheth, carrying on business under the trade name Messrs. Sheth Brothers (S) 309 Bepin Behari Ganguli Street, Calcutta (for) 12 Lower Chitpore Road, Calcutta (a); 1501A(CL) Central, 9-7-64 (b) 10-8-65 (h).

22. Shri Mahendra Krista Dutta, carrying on business under the trade name, Messrs. Sen & Co (S) 10 Lower Chitpur Road, Calcutta (for) 2 Mitter Lane, Calcutta (a). (S) 1656A (CL) Central, (for) 350A (MK) Central (b). 10-8-65 (h).

23. Shri Jamunadas Agarwalla, carrying on business under the trade name Jamunadas Agarwalla, Alipurduar, district Jalpaiguri (a); 166A (CB) Central, 11-7-57 (b). (A) Kerosene oil (c). 14-8-65 (h).

24. (S) Dulichand Somani, Giridharimal Somani and Hukumchand Somani, partners, carrying on business under the trade name Messrs. Dulichand Giridharimal (for) Dulichand Maheswari, Giridharimal Maheswari, Hukumchand Maheswari, partners carrying on business under the trade name Messrs Dulichand Giridharimal, Dinhata, Cooch Behar (a), 28A (CB) Central, 18-6-57 (b); 14-8-65 (h).

25. (S) Shri Bachraj Pugalia, proprietor, carrying on business under the trade name, Messrs. Sree Jain Stores, for Messrs. Jain Stores, P.O. Alipurduar, district Jalpaiguri (a); 235A(CB) Central. 13-7-57 (b); 14-8-65 (h)

26. (S) Shri Jethmal Lakhotia, carrying on business under the trade name Messrs. Sushil Kumar Hari Prosad for Messrs. Sushil Kumar Hari Prosad, P.O. Alipurduar, district Jalpaiguri (a); 167A(CB) Central. 11-7-57 (b); 16-8-65 (h).

27. Sreemati Champabati, proprietress, carrying on business under the trade name Vijay Stores, P-5 Canning St., (Ground floor, Shop No. 22), Calcutta (a); 1858A (CR) C, 27-5-65 (b); (A) Toy pistols and cap shooters (c), 13-8-65 (h).

28. (S) Messrs. Suraj Ratan Chandak, Nav Ratan Chandak and Shrilal Gandhi, carrying on business under the trade name, Messrs. Calcutta Anodizing Works, for Messrs. Brij Ratan Chandak, Suraj Ratan Chandak and Omprakash Maheshwary, carrying on business under the trade name, Messrs. Calcutta Anodizing Works, 38 Strand Road, Calcutta (a); 1290A (CR) C, 3-3-60 (b); 14-8-65 (h).

29. Messrs. Tambawalla Products Co. Agencies Private Ltd., 81 Netaji Subhas Road, Calcutta (a); 300A(CR)(Central), 27-6-57 (b); (A) Sheet, wire, ingot, rod, scrap, bearing and tiles of copper, brass, zinc, tin and bad stert, ingot, scrap and bearing of gun metal, white metal, acting and other metals (c), 14-8-65 (h).

30. Sarbasree Damodardas Jadavji Patel, Vallavdas Kalyanji Patel, Mansukhlal Premjibhai Patel, Gopaldas Chhaganbhai Patel, Mulji Gungadas Patel, partners, carrying on business under the trade name, Messrs. Messrs. D. Chimanlal & Co., 30 Netahi Subhas Road, Cal. (a); 756A (CR)(Central), 24-7-57 (b); (A) Chain pully blowvs (c); 14-8-65 (h)

31. Messrs. Ratilal S. Shah, Fazal Abbas Jalal and Narayan das J. Thakkar, carrying on business under the trade name Pramanick Mill Stores, Co., 138 Canning Street, Calcutta (a); 1096A (CR) Central, 1-9-58 (b); (A) 1. Raw materials, c. i. casting iron hopper, shafting nuts-bolts, springs, grease cup, steel ball, screw, ball bearing, tools, wood, iron sheet, magnasium chloride, magnesite cement, emery, carbarndna, flint stone, etc. 2 Plant, machinery, spare parts, and accessories. 3. Consumable stores, viz., Paint, mobil oil, grease, varnish brush. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the goods named below : (i) Flour mill machinery and parts thereof. (ii) Rice mill machinery and parts thereof, oil mill machinery parts and (iii) Dal mill machinery parts (d); 14-8-65 (h).

32. Messrs. Bhanji Omer Anpo Chand Mongalji and Prem Chand Gulab Chand, carrying on business under the trade name Pabco Engineering Industries, 138 Canning St., Calcutta (a); 1655A (CR) (Central), 20-9-63 (b); (A) Roller bearing and belt hooks (c); 14-8-65 (h)

33. Messrs. Kishore Vora and Rajni Nare Chania, carrying on business under the trade name Kishore and Rajni, 138 Canning St., Calcutta (a), 1813A (CR) (Central), 16-2-65 (b); (A) Pipe fittings (c), 14-8-65 (h).

34. (S) Shree Shyamlal Damani, Shree Manoharlal Damani, partners, carrying on business under the trade name S. Manohar & Co., 40 Netaji Subhas Road Calcutta (for) Shree Monoharlal K Damani, proprietor, carrying on business under the trade name S. Monohar & Co. 40 Netaji Subhas Road, Calcutta (a); 1733A (CR) (Central), 28-4-64 (b); 14-8-65 (h).

35. Messrs. Babulal Thirani, Malchand Thirani and Ramgopal Thirani, partners, carrying on business under the trade name, Amarchand Iswardas, Darjeeling, (A) Mangturam Compound, Siliguri (a); (S) 68B(DJ)(Central), (for) 150A(DJ)(Central), 16-8-65 (h).

36. (S) Messrs. Chananmal Somani, Brajmohan Somani, Chhagan Lal Somani, Durgamal Somani and Shant Kumar Somani, partners, carrying on business under the trade name, Gangabishan Chananmal (for) Shri Chananmal Somani, Karta, Hindu undivided family, carrying on business under the trade name, Gangabishan Chananmal, Kalimpong (a); 51B (DJ) (Central), 15-7-57 (b); 18-8-65 (h).

37. (S) Shri Onkar Nath Goenka, Amar Nath Goenka, Sm. Urmila Goenka, Prava Goenka, Partners, carrying on business under the trade name Messrs. India Fittings Manufacturers (for) Shri Onkar Nath Goenka and Shri Dilip Kumar Bose, partners, carrying on business under the trade name Messrs. India Fittings Manufacturers, 3 Netaji Subhas Road, Calcutta (a), 607A (EL) Central, 22-1-60 (b); 25-8-65 (h).

38. Sarbasree Bibhuti Bhusan Sen, Mom Bhusan Sen, Phom Bhusan Sen, Sukumar Sen and Debabrata Sen, partners, carrying on business under the trae name Messrs. N B Sen & Bros., 11 Esplanade East, Calcutta (a); 10B(EL) Central, 1-7-57 (b); (A) Indane gas, cylinders, hot plate burners, rubber hose pipes, gas cookers, ovens, , geysers and their accessories (c), 26-8-65 (h).

39. Messrs. Sagarmal Agarwal, Shanti Kumar Agarwal, Mahabir Prosad Agarwal and Radhakishen Agarwal, carrying on business under the trade name Nihalchand Sagarmal and Company, 53 Nalini Sett Road Calcutta (a), 1205A (JK) Central, 17-6-57 (b); (A) Coriander seeds (c), 20-8-65 (h).

40. Messrs Pushraj Agarwal, and Nagarmal Agarwal, carrying on business under the trade name Kishrichand Pushraj & Co., 53 Nalini Sett Road, Calcutta (a), 1195A(JK) Central, 28-5-65 (b), (A) Cornander seeds (c); 20-8-65 (h).

41. Messrs Fathechand Agarwala and Sampatrai Agarwala, carrying on business under the trade name Ghewarchand Kamal Kumar & Co., 53 Nalini Sett Road, Calcutta (a), 1206A (JK) Central, 19-6-65 (b); (A) Coriander seeds (c) 20-8-65 (h).

42 (S) Shri Sudhansu Sekhar Bhattacherjee (proprietor), carrying on business under the trade name Laxmi Iron & Steel Co., for Shri Shyam Sundar Agarwala (proprietor), carrying on business under under the trade name Laxmi Iron & Steel Co., 20 Maharshi Debendra Road, Cal. (a); 559A (JK) Central, 31-7-57 (b); 20-8-65 (h)

43 Messrs Janakinath Sen, Paresh Nath Sen, Sankar Nath Sen, Some Nath Sen and Swaraj Coomar Sen, carrying on business under the trade name Phani Bhusan Sen & Sons, 3 Mirbahar Ghat Street, Calcutta-7 (a); (S) 117B(JK) Central, (for) 1084A (JK) Central, (b), 21-8-65 (h).

44. Shri Premratan Kothary, (proprietor), carrying on business under the trade name P. Kothary & Co., 16 Nalini Sett Road, Calcutta (a), 1027A (JK) Central 6-5-63 (b), (A) Wire (c) 21-8-65 (h).

45. Shri Surajmal Jain (proprietor), carrying on business under the trade name Padamah Engineering Corp., 48 Nalini Sett Road Calcutta (a); 1197A(JK) Central, 2-6-65 (b). (A) G. c. sheets and skelp (c); 21-8-65 (h).

46. Messrs. Babulal Gamriwala, Bishnath Gamriwala, Kailash Prasad Gamriwala, carrying on business under the trade name Kamla Store, 145 Cotton Street, Calcutta (A) Addl. place of business : 16 India Exchange Place, Calcutta (a); (S) 118B (JK) Central, for 1587A(JK) Central, (b); 23-8-65 (h).

47. Shri Hari Ram Agarwala and Jatram Agarwala, carrying on business under the trade name Messrs. Mittal Trading Company, 8 Narayan Prosad Babu Lane, Calcutta (a); 1171A (JK) Central, 7-4-65 (b); (A) Welding Accessories (c); 25-8-65 (h).

48. Messrs. Chouthmal Agarwalla and Biswanath Agarwalla, carrying on business under the trade name Mangala Stores, P.O. Siliguri, district Darjeeling, (a); 284A (JP) Central, 15-7-57 (b); (A) Biscuit (c); 16-7-65 (h).

49. Shri Amar Chand Agarwalla, proprietor, carrying on business under the trade name Messrs. Amar Chand Agarwalla, Nayabazar, P.O. Siliguri, district Darjeeling (a); 435A (JP) Central, 3-3-60 (b); (A) Linseed oil (c); 21-7-65 (h).

50. Sarbasree Layakram Agarwala, Indra K Agarwala, Sashi Bhusan, Narendra Kumar, Sat/e dra Kumar, Rajendra Kumar, Ashoke Kumar, Ana n Kumar, carrying on business under the trade name Industrial and Engineering Corporation, Hill Cart Road, Siliguri, district Darjeeling (a); 592A (JP) Central, 22-4-65 (b); (Ad) Water tank, M. s. sheet, hard board, plywood sheets, lime, aluminium sheets, asbestos cement sheets, asbestos cement pipe, hessian gunny bags, alkethene pipe, cellotap, packing and joint sheets, alkethene tubing, metal sheets, fencing post, tarpauline, cotton waste, pump sprayers, chemicals, insecticides and hand saw (c); 16-8-65 (f).

51. Messrs. The Darjeeling Tea and Chinchona Association Ltd., 2 Fairlie Place, Calcutta (a); 889A (LR) Central, 18-6-58 (b); (S) (i) Tea garden plant and machinery, spare parts and accessories, (ii) Tea-garden consumable stores, (iii) Hessian for manufac. ture of tea. (1) Raw materials, (2) Plant machinery spare parts and accessories, consumable stores, e.g. Tea garden stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below : Tea (d); (A) (1) Tea chest and components, (2) Aluminium lining, (3) Packing papers (4) Containers—small tins (g); 6-8-65 (h).

52. Messrs. The Pahargoomiah Tea Association Ltd., 2 Fairlie Place, Calcutta (a); 890A (LR) Central, 30-7-57 (b); (S) (1) Tea garden plant, machinery, spare parts and a essories (ii) Tea garden consumable stores, (iii) hessian for manufacture of tea. (1) Raw materials, (2) Plant, machinery, spare parts and accessories, consumable stores, e.g., Tea garden stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Tea (d); (A) (i) Tea chest and components, (2) aluminium lining, (3) Packing paper, (4) Containers—small tins (g); 6-8-65 (h).

53. Messrs. The New Terai Association Ltd., 2 Fairlie Place, Calcutta (a); 887A(LR) Central, 30-7-57 (b); (S) Tea garden plant, machinery, spar parts and accessories, (ii) Tea garden consumable stores, (iii) hessian for manufacture of tea. (1) Raw materials, (2) Plant, machinery, spare parts and accessories, consumable stores, e.g., Tea garden stores. Provided that all goods are intended for use in the actua process of manufacture of the goods named below : Tea (d); (A) (1) Tea chest and components (2) aluminium lining, (3) Packing papers, (4) Containers—small tins (g); 6-8-65 (h).

54. Bhajan Singh Nahar, carrying on busines under the trade name Indian Industrial (Sales & Agenci es) Corporation, (S) 13, India Exchange Place, Cal cutta (for) 91 Netaji Subhas Road, Calcutta (a); (S 1688A (LR) Central (for) 1779A (CR) Central, (b) 9-8-65 (h).

55. Sarbasree Baldeo Das Bagri, carrying on busi ness under the trade name Messrs. Indo Commercia Co., B/1Gillander House, 8 Netaji Subhas Road Calcutta (a); 1339A (LR) Central, 26-5-62 (b) A) Steel bar, round, . square, flat, joist, beam, channel angle, rail, tees, axles, fish plate, plate, sheets, strips g. p., g. c., and b. c. sheets, pig iron, cast iron, ingot mould, c. i. skull, hoop iron, wire, iron and steel scraj defective and cuttings. (D) Goods covered by pric circular No. 10 of 1960 (Defective and scraps) issue by the iron and steel controller, Government of India Iron and Steel (c); 10-8-65 (h).

56. Sarbasree Eusufbhoy Hasanali Paliwala an Hussainbhai Golamali Habib, carrying on busines under the trade name Messrs. The Central Pipe Fittin Mart, 23 Canning Street, Calcutta (a); 1658A (LR Central, 10-4-65 (b); (A) Pipe fittings (c); 11-8-6 (h).

57. Messrs. Nalikul Cold Storage Pv. Ltd., 3 Netaji Subhas Road, Cal. (a); 1593A (LR) Centra 1-10-64 (b); (A) Hard bright wire, annealed wir zinc wire nails (c); 12 8-65 (h).

58. Messrs. Singhania Commercial Co. Private Ltd 6 Clive Row, Cal. (1st floor) (a); 1672A (LR) Centra 27-5-65 (b); (A) Cement bags (c); 12-8-65 (e).

59. Shri Gurudas Hazra, carrying on busine under the trade name Messrs. H. Guru, 121 Manickto Main Road, Calcutta (a); 1037A /MK/C, 24-1-6 (b); Add : Brass sheet, rod, tubes, stainless ste steel rods and tubes, german silver wire, ethylo chlorid mercury, amyle alchohal (c); 21-8-65 (h).

60. Messrs. Pannalal Whetawat and Brijlal On prakash, carrying on business under the trade nam Messrs. Khetawat Enterprise, 6 Jatindra Moh Avenue, Calcutta, Siliguri (1) (a); 76B/MK/ 18-5-61 (b); Groundnut oil, musurdal, gram, gramda khesaridal, jira and mugdal (c); Tin and drums (g 21-8-65 (h).

61. (S) Shri Ram Chandra Baid, Shri Saty narayan Baid, Sm. Anusua Devi (Vaid), carrying business under the trade name, Messrs. Ramchand Satyanarayan, for Shri Ram Chandra Baid, Shri Saty narayan Baid, carrying on business under the tra name of Messrs. Ramchandra Satyanarayan, 1 Chittaranjan Avenue, Calcutta (a); 65A/MK/ 1-7-57 (b); 24-8-65 (h).

62. Shri Makhanlal Saha, proprietor, carrying business under the trade name Messrs. Makhan Saha and Sons.; Mohendraganj, Kaliaganj, We Dinajpur (a); 257A (ML) (Central), 24-7-64 (I (A) Dhupbati (c); 20-8-65 (h).

63. Sarbasri Kedarnath Pande, Shew Narayan Pande and Badrinarayan Pande, partners, who are carrying on business under the trade name Messrs. Sree Hanuman Stores, Hatkhola, English Bazar, Malda (a); 188A(ML) (Central), 25-10-60 (b); (A) Katha (c); 21-8-65 (h).

64. (S) Sarbasree Ram Gopal Agarwalla and Gita Debi Agarwala, partners, carrying on business under the trade name Messrs. Hemraj Ram Gopal for Messrs. Hemraj Ram Gopal, Hili, West Dinajpur (a); 13B (ML) (Central), 1-7-57 (b); 24-8-65 (h).

65. Shri Jayantilal M. Mehta, proprietor, carrying on business under the trade name Messrs. Jayantilal & Brothers, 113G Netaji Subhas Road, Calcutta (A) Calcutta (a); (S) 83B (MR) Central (for) 883A (MR) Central, (b); 20-8-65 (h).

66. (S) Shri Krishna Chandra Mamna and Shri Paresh Chandra Mamna, carrying on business under the trade name, Messrs. Krishna Chandra & Co. (for) Messrs. Krishna Chandra & Co., 70 Netaji Subhas Road, Calcutta (a); 848A(MR) Central, 1-12-59 (b); 21-8-65 (h).

67. (S) Messrs. Samir Kumar Paul, Saroj Kumar Paul, Sisir Kumar Paul, Manik Ratan Paul and Srimati Anjalibala Paul, Dilip Kumar Paul and Pradip Kumar Paul, carrying on business under the trade name Prionath Paul Mnikratan Paul for Messrs. Saroj and Manikratan Paul and Srimati Anjalibala Paul and Dilip Kumar Paul and Pradip Kumar Paul, carrying on business under the trade name Prionath Paul, Manikratan Paul, 157 Netaji Subhas Road, Calcutta (a); 71A(MR) Central, 25-6-57 (b); 21-8-65 (h).

68. (S) Shri Lalit Mohan Majhi proprietor carrying on business under the trade name Messrs Lalit Mohan Majhi for Messrs. Lalit Johan Majhi and Santi Kumar Chakraborty, carrying on business under the trade name Lalit Mohan Majhi, 157 Netaji Subhas Road, Calcutta (a); 426A(MR) Central 12-7-57 (b); 26-8-65 (h).

69. Shri Motilal Chandak and Hiralall Chandak, carrying on business under the trade name Messrs. Motilall Hiralall, N. C. Dasgupta Road, Purulia, P.O. Purulia, district Purulia (a); 64A (PR) Central, 0-7-57 (b); (Insert after buscuits) Pan masalla and Dhup batty (c); 20-8-65 (h).

70. Shri Hanumandas Mall, carrying on business under the trade name Messrs. Hanumandas Mall (S) B. B. Das Road, Purulia (for) Main Road, Purulia. (A) (1) N. C. Dasgupta Road, Purulia, (2) Nutanganj, Bankura (a); (S) 231A(PR) Central, (for) 35A(PR) Central, 10-7-57 (b); 21-8-65 (h).

71. (S) Sarbashri Raojibhai S. Patel, Ishwarbhai Patel and Puspakant Patel alias Punjabhai Patel, carrying on business under the trade name Messrs. Jayantilal B. Patel, for Sarbasri Raojibhai S. Patel and Ishwarbahi Patel, carrying on business under the trade name Messrs. Jayantilal B. Patel, Pareshnath Ghosh Street, Purulia (a); 39A (PR) Central, 10-7-57 (b); 24-8-65 (h).

72. (S) Shri Narayandas Mall and Shri Laxminarain Mall, carrying on business under the trade name Messrs. Thakurdas Badrinarayan, for Shri Narayandas Mall, carrying on business under the trade name Messrs. Thakurdas Badrinarayan, Purulia, P.O, Purulia, district Purulia (a); 2A(PR) Central, 10-7-57 (b); 26-8-65 (h).

73. Messrs. Cromolete (India) Pvt. Ltd., P-35 India Exchange Place, Calcutta-1 (a); 62B (RB)(Central), 5-7-57 (b); (A) Fastner, cabin hooks, catches pivete, knobes, key holes plates, handles, hinges, stags, rings, knockers, double ball catches, robe hooks, barrel bolts (toaur bolts), castores, pole hooks, sash fastners, casement stays, flu, hinges, balt hinges, flush bolts, sokcets, table catches, shelf brackets (c); 24-8-65 (h).

74. Shri Surendra Singh Kothari, carrying on business under the trade name Messrs. Atoz Industrial Corporation, (S) P-36 India Exchange Place, Calcutta (for) P-56 Vivekananda Nagar, Lillooah, Howrah (a); (S) 1243A (RB) (Central), (for) 838A (HW) (C), (b); 24-8-65 (h).

75 Messrs. Alexander Moddy & Co., (Private) Ltd., P-21-22 Radhabazar Street, Calcutta (a); 614A(RB) (Central), 7-12-57 (b); (D) Mill stores and machinery parts ; (A) Mill stores, machineries and machinery parts for jute cotton, silk, rayon, woolen machine tools, mechanical engineering, electrical engineering, tea, rubber, agricultural, sugar, paper, cement, glass, printing, building, constructional, structural, weight and lifting, automobile, cycle, tractors, bill dozers, tune recording, watches, clocks, furniture and small tool industries (c); 26-8-65 (h).

76. (S) Shri Arun Ranjan Roy Choudhury Sm. Pratima Roy Choudhury, partners, carrying on business under the trade name, Messrs. Pekoe Steel Works, (for) Messrs. Pekoe Steel Works, 165A Netaji Subhas Road, Calcutta-7 (for) 10 Canning Street Calcutta (a), (S) 941A (RJ) Central, (for) 996A (RJ) Central (b); 14-8-65 (h).

77 (S) Shri Kasturilal Jain, Shri Krishanlal Jain Sm. Yashi Jain, Sm. Swarn Jain, and Sm. Sashi Jain partners, carrying on business under the trade name Messrs. S. P. Jain Hosiery (for) Shri Kasturilal Oswal (Jain), Shri Raj Kumar Oswal, Shri Satpal Oswal, Shri Krishanlal Oswal Shri Vijoy Kumar Oswal (minor), Shri Aluk Kumar Oswal (minor) and Shri Rabindra Kumar Oswal (minor), partners, carrying on business under the trade name Messrs. S. P. Jain, Hosiery, 171A Mahatma Gandhi Road, Calcutta (a); 507A(RJ) Central, 24-7-57 (b); 14-8-65 (h).

78 (S) Shri Pranlal Sadani and Sm. Lilavati Raja, partners, carrying on business under the trade name Messrs. Swastik Stainless Steel Stores for Shri Pranlal Sadani, Sm. Lilavati Raja, Sm. Basantamala Jain and Sm. Kamala Devi Lahoria (Jain), partners, carrying on business under the trade name Messrs. Swastik Stainless Steel Stores, 195/1 Harrison Road, Calcutta (a); 137A (RJ) Central, 27-6-57 (b); 16-8-65 (h).

79. (S) Shri Dwijendralal Karmakar, Shri Netai Chand Karmakar, Shri Gora Chand Karmakar Shri Brojo Chand Karmakar and Shri Raj Chand Karmakar, partners, carrying on business under the trade name Messrs. Wooma Charan Karmakar for Shri Dwijendralal Karmakar, proprietor, carrying on

business under the trade name, Messrs. Wooma Charan Karmakar, 161-165 Netaji Subhas Road (225 Harrison Road) Calcutta (-); 807A (RJ) Central, 17-6-61 (b); 16-8-65 (h).

80. Central Radio Service, Pr. Ltd., 25A Chittaranjan Avenue, Calcutta (a); 618A (SL) (Central), 27-8-57 (b); (A) Electric switch and spare parts and accessories for battery charge (c); 7-8-65 (h).

81. (S) Shri Harendra Jain, Proprietor, carrying on business under the trade name Messrs. Auto Diesel Components Services (for) Sarbasree Kantilal Shah and Harendra Jain, partners, carrying on business under the trade name Messrs. Auto Diesel Components Services, 7 Sooterkin Street, Calcutta (a); 1456A (SL) (Central), 13-7-63 (b); 13-8-65 (h).

82. Sarbasree Kishanlal Narbheram Dhabaria, Bhogilal Narbheram Dhabaria, Navin Chandra Narbheram Dhaburia and Sm. Sushila Prabhash Chandra Dhabaria, carrying on business under the trade name Modern Auto Equipments 25A Chittaranjan Avenue, Calcutta (a); 1785A (SL) (Central), 8-7-65 (b); (A) Bleeder screw, nozzle pipe sleeves, valve, cap (c); 17-8-65 (h).

83. Sk. Khaliluddin, proprietor, carrying on business under the trade name Messrs. Khaliluddin Abdul Sattar, (S) 297 Upper Circular Road, Calcutta, for 30 Upper Circular Road, Calcutta, Calcutta (1) (a); 15B (SL) (Central), 24-6-57 (b); 17-8-65 (h).

84. (S) Shri Bimalendu Das, Nirmalendu Das and Sukhendu Das, carrying on business under the trade name Messrs. Bengal Acid & Chemical Mfg. Co., for H. C. Das, proprietor, carrying on business under the trade name Messrs. Bengal Acid & Chemical Mfg. Co., 27A Upper Circular Road, Calcutta (a); 124A (SL) (Central), 26-6-57 (b); 17-8-65 (h).

85. (S) Sarbasri Chandrabhaga Parmanand and Gobindram Khusladas Bahrunani, carrying on business under the trade name Messrs. All India Textiles, 6A Chowringhee Place, Cal.-13 (for) Mrs. Chandrabhaga Parmanand, carrying on business under the trade name Messrs. All India Textiles, 6A Chowringhee Place, Cal.-13 (a); 710A (TL) Central, 6-1-62 (b); 21-8-65 (h).

86. Messrs. Ritz Continental Hotel Ltd., 18/2 Chowringhee Road, Calcutta (a); 223A (TL) Central, 12-7-57 (b); (A) Wine, beer, liquors, spirit (c); 23-8-65 (h).

87. Shri Saroj Narayan Shaw, carrying on business under the trade name Messrs. S. N. Shaw & Co., 46/6 S. N. Banerjee Road, Calcutta-16 (a); 906A (TL, Central, 4-1-60 (b); (A) Pencils, nibs, carbon paper, jem clips, pins, ribbons, inkpot, calling bell, holders fountain pen, fibre boards (c); 26-8-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add";
(D) means "Delete";
(S) means "Substitute".

S. K. BOSE, Commissioner.

No. 285 C. T.—2nd September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Messrs Paul Walde, Hall Anderson Buildings, Park Street, Calcutta (a); 130B (BH) Central, 8-7-57 (b); Spectator frames, lenses, optical blanks, spectacle cases (d); 23-8-65 (h).

2. Shri Tulsiram Agarwalla, Karta, H. u. f., carrying on business under the trade nameMessrs Ram Chandra Tulsiram, Siliguri Bazar, P.O. Siliguri, District Darjeeling (a); 417A (JP) Central, 16-7-65 (b); Paints, vernishes, bunkets, coaltar, lime, ridging, jute, coir, strings, electrical goods (c); 16-8-65 (h).

3. Messrs Jayramdas, Piyarilal, Prayagchand and Ekram Sharma, Partners, carrying on business under the trade name Dharamdutt Jairamdass, Kalimpong (a); 293A (Dj) (C) 1-11-57 (b); Woollen, Cotton, Silk, Garments (c); 17-8-65 (h).

4. Messrs Dey Bannermane and Co., (India) Private Ltd., 27 Weston Street, Calcutta (a); 621A (SL (Central), 7-8-57 (b); Raw materials, (excluding declared goods) and consumable stores for the manufacture o wooden packing boxes and Sola hats for sale (d); Jute canvas, yellow and red Ochre, Sola hats and packing materials (c); 7-8-65 (h).

5. Shri Venravan Reva Shankar Mehta, carrying on business under the trade name Messrs Mehta Automobiles, 14, Princep Street, Calcutta (a); 1031A (SL) (Central) 18-1-60 (b); Motor parts and Accessories (c); 7-8-65 (h).

6. Shri Bhawarlal Sovasaria, Bajranglal Sovasaria carrying on business under the trade name Messr Sovasaria Automobile Trading Co., 14 Princep Street Calcutta (a); 1351A (SL) (Central) 31-7-62 (b); Motor pzrts and Cycle parts (c).

S. K. BOSE, Commissioner

No. 282 C. T.—2nd September 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) E-256961 to E-256965 ..	Messrs. New India Rubber Works (Private) Ltd., 34-A Debendra Chandra Dey Road, Calcutta. BH/2427A.
(2) B-012181, A-086620 to A-086627.	Messrs. Dilip Biri Factory Private Ltd., Aurangabad, Murshidabad. BR-444A.
(3) A-011808, B-011601 to B-011604.	Messrs. Gurupada Dutta and Shyama Pada Dutta Raghunathgunje, Murshidabad. BR-29A.
(4) B-528899 to B-528900 ..	Messrs. The Navroz Printing Works, 27/30 Ezra Street, Calcutta CL/1987A.
(5) C-206774 and C-206775 ..	Messrs. Process and Prints (Pr.) Ltd., 3, Dacres Lane, Calcutta-1. EL/3404A.
(6) B-077648 to B-077655, C-175408.	Messrs. Printing Materials Co., 20 British Indian Street, Calcutta EL/1337A.
(7) D-144590	Messrs Azad Hind Stores, P. O. Siliguri Dist Darjeeling JP/167P.
(8) A-542565	Messrs. Karunamoyee Bhandar, Kalnagunj, West Dinajpur. ML/585A.

S. K. BOSE, Commissioner.

No. 286 C. T.—2nd September 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 read with sub rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of declaration forms which have been cancelled under Rule 27A(4) of Bengal Sales Tax Rules, 1941.	Name, address and Registration Certificate No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/0-090883 to N/0-090885	Messrs. Joydeb Hosiery, 46 Cross Street, Calcutta. 945A(AT) Central.
(2) N-901078 and N-901079	Messrs. Nemichand Bherubux, Mirzapore, Conkar, Murshidabad. 11B(BR) (Central).
(3) N-901982 and N-901983	Messrs. Khemraj Madanlal, Dhulian, Murshidabad. 126A(BR) (Central).
(4) N/0-344185	Messrs. Process and Prints (Pr.) Ltd., 3 Dacres Lane, Calcutta. 649A(EL) (Central).
(5) N-157425	Messrs. Printing Materials Co., 20 British Indian Street, Calcutta. 142A(EL) (Central).
(6) N/0-635171 to N/0-635175	Messrs. Azad Hind Stores, P. O. Siliguri, Dist. Darjeeling. 54B(JP) (Central).
(7) N-272304 to N-272310 ..	East India Agencies, 243 Chittaranjan Avenue, Calcutta. 587A(MK) (Central).
(8) N/0-121857 to N/0-121860	Messrs. Karunamoyee Bhandar, Kalnagunj, West Dinajpur. 167A(ML) (Central).
(9) N/0 339707 to N/0 339710	Messrs. Banerjee Pharmacy, G. T. Road, Rishra, Hooghly, 275A(SP) (Central).

S. K. BOSE, Commissioner.

No. 15261C.T. — 25th August 1965.—Shri Kabid Kumar Ghosh, Commercial Tax Officer, Grade II of Amratala charge was allowed earned leave for sixteen days from 8th June 1965 to 23rd June 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 15913C.T.—3rd September 1965.—Shri I. C. Chatterjee, Assistant Commissioner, Commercial Taxes of North Circle was allowed earned leave for five days from 6th July 1965 to 10th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 16146C.T.—6th September 1965.—Shri Satya Ranjan Paul, Commercial Tax Officer, Grade I of C.S. was allowed earned leave for forty-one days from 26th June 1965 to 5th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 16244C.T. — 7th September 1965. — Shri Pijushmoy Ganguly, Commercial Tax Officer, Grade II of Taltala charge was allowed earned leave for sixteen days from 5th July 1965 to 20th July 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 309C.T. — 29th September 1965.—All entries against serial No. 13 of notification No. 169C.T., dated 4th June 1964, published at page 447 of the "Calcutta Gazette" (Part ID), dated 25th June 1964, are hereby cancelled.

No. 310C.T. — 29th September 1965.—All entries against serial No. 3 of notification No. 173C.T., dated 4th June 1964, published at page 454 of the "Calcutta Gazette" (Part ID), dated 25th June 1964, are hereby cancelled.

S. K. BOSE, Commissioner.

gistered No. C207

The Calcutta Gazette

सत्यमेव जयते

RTIKA 13] THURSDAY, NOVEMBER 4, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

IRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

lo. 287 C.T.—9th September 1965.—In pursuance he provisions of section 9 of the Bengal Finance es Tax) Act, 1941 (Bengal Act VI of 1941), the owing names and addresses of newly registered lers together with a description of the goods covered heir registration certificates are published for general rmation :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

. Sarbasree Prafulla Kumar Dey, Chaitanyadas and Narayandas Dey, partners, carrying on bus- s under the trade name of Messrs Laxmi Narayan ss, and Co., 128 Hazra Road, Calcutta-26 (a); /1112A, 30-8-65 (b); 1. Raw materials. 2. Plant chinery, spare parts and accessories. Provided that goods for which exemption from payment of sales is claimed are intended for use in the actual process manufacture of the goods named below : (i) Printed erials (c).

. Messrs E. Ravindran, K. Sumitra Choudary, N. Roy, R. N. Deb and Kodi Krishna Novada, ying on business under the trade name of Electro- , 30 Chowringhee Road, Calcutta (a); BH/3850A, 3-65 (b); Perspex covers, Oil test sets, oil silicagel, breathers, winding temperature, indicators, ammeters meters, transformers, radiator valves (d).

3. Sarbasree Purushotham Agarwalla, Biswanath Agarwalla, Puranmal Agarwalla, partners, carrying on business under the trade of Messrs Koality, B. C. Road, Burdwan (a); BN/1491A, 30-8-65 (b); Readymade garments (d).

4 Shri Shantilal Virpal Desai, carrying on business under the trade name of Indo Chemical Co., 56/1 Canning Street, Room No. A-13, Calcutta (a); CL/3915A, 13-8-65 (b); Ammonium bi-carbonate, chromic acid, saccharini, ferric chloride, sodium hydrosulphate, stearic acid, boric acid (d).

5 Shri Radheshyam Sharma, carrying on business under the trade name of Sharma Electrical Trading Co., 309 Bowbazar Street, Calcutta (a); CL/3916A, 14-8-65 (b); High tension electrical insulators, cable, steel pins, cross arms, switches, aluminium conductors (d).

6 Shri Biswanath Banerjee, Proprietor, carrying on business under the trade name of S. I. B. (India) of 9 Clive Row, Calcutta (a); CR/3624A, 20-8-65 (b); Lead ingot (d)

7 Shri Chimanlal Arora, Proprietor, carrying on business under the trade name of Rajib Engineering Works of 71A Netaji Subhas Road, Calcutta (Room No. D/S-5A) (a); CR/3628A, 25-8-65 (b); Tools, nuts, rivets, washers (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g. mobile grease, Kerosine oil, coal leather scrap. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cotton pin, split pin (c).

8. Shri Raghunath Biswas, proprietor, carrying on business under the trade name of Raghunath Biswas,

Teesta Bridge, Darjeeling (a); DJ—1107A, 27-8-65 (b); (1) Raw materials, (2) Tools and Implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Timber and charcoal (c).

9. Shri Lalchand Barma, Proprietor, carrying on business under the trade name of Kishore Wool Store, 14 B. M. Chatterjee Road, Darjeeling (a); DJ— 1108A, 28-8-65 (b); Hosiery goods, buttons, ribbons, hand-bags, knitting needles (d).

10. Shri Kedarnath Prosad, Proprietor, carrying on business under the trade name of Darjeeling Radio Service and Sales ; 3 Chanchan Mansion, Darjeeling (a); Dj -1109A, 1-9-65 (b); Radio, transister parts, metre, radio parts and instruments (d).

11. Messrs Radheshyam Saraf and Raghunath Prasad Saraf carrying on business under the trade name of Agarwal Industrial Products, 4 Station Road, Lilooah, Howrah (a); HW/3082A, 20-8-65 (b); Soap stone, Bentonite, graphite, blacking, coal powder, fireclay and lime stone (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) mineral powder (c).

12. Shri Durga Prasad Poddar, carrying on business under the trade name of Ramkristopur Industries, 7 Strand Road, Howrah (a); HW/3083A, 21-8-65 (b); oil cake (d); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) consumable stores nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Linseed oil and oil cake (c).

13. Shri Nitai Charan Samanta, carrying on business under the trade name of N. C. Samanta and Co., 11 Fakir Das Mondal Lane, Howrah (a); HW/3084A, 21-8-65, (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable storesnil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Semi Rotary Pump.

14. Messrs Sheo Prosad Jaiswal, Hari Prosad Jaiswal, Kashi Prosad Jaiswal and Bishwanath Prosad Jaiswal, carrying on business under the trade name of Hari Prasad Kashi Prasad, 1/1 I. R. Belilious Lane, Howrah (a); HW/3085A, 23-8-65 (b); M. S. Rounds, M. S. Flats, M. S. Square, M. S. Plates, M. S. Joist, M. S. Channel, M. S. Angles (d).

15. Shri Sailendra Nath Chandra, carrying on business under the trade name of N1/C. Trading Corporation, 56/2A/1 Rammohan Mukehrjee Lane, Shibpore, Howrah (a); HW/3086A, 23-8-65 (b); Steel and Steel Shafting (d).

16. Messrs Kashmirilal Bansal ad Deokinandan Bansal carrying on business under the trade name of Bansal Iron and Steel Co., 135/35/21, Girish Ghosh Road, Belur, Howrah (a); HW/3087A, 23-8-65 (b); and Steel Scrap (d).

17. Shri Sachindra Nath Dass, carrying on bus under the trade name of Dass and Co., 65/2 Madhusu Biswas Lane, Howrah (a); HW/3088A, 24-8-65 (1) Raw materials, (2) Plant machinery spare parts accessories, (3) Consumable stores nil. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual pr of manufacture of the goods named below for sa Moulded goods made of cast Iron (c).

18. Shri Basudev Ghosh, carrying on business u the trade name of Basudev Ghosh, 117-118 Kasu Road, Howrah (a); HW/3089A, 25-8-65 (b); (1) mate rials, (2) Plant machinery spare parts and a ssories, (3) Provided that all goods for which exe tion from payment of sales tax is claimed are inte for use in the actual process of manufacture of the g named below for sale: (i) Sweetmeats, Curds and s foodstuff (c).

19. Shri Brij Ratan Vyas and Srimati Siren Kan Purohit carrying on business under the trade nam Apurva Udyog Mandir, 23, Kumarpara Road, Lal Howrah (a); HW/3090A, 25-8-65 (b); (1) Raw mate (2) Plant, machinery spare parts and acces (3)Consumable stores e.g., Coal caustic soda, and ca Provided that all goods for which exemption from ment of sales tax is claimed are intended for use the actual process of manufacture of the goods nam below for sale (i) Black sheet scrap and (ii) Tin scrap

20. Shri Chandra Kanto Manna, carrying on b iness under the trade name of Kuthir Shilpa Produ village Sadatpur, P. O. Bargachia, district Howrah HW/3091A, 26-8-65 (b); (1) Raw materials, (2) Pla machinery spare parts and accessories. Provid that all goods for which exemption from payme of sales tax is claimed are intended for use in the actu process of manufacture of the goods named below sale (i) Electrical fittings and (ii) components (c)

21. Messrs Deolinandan Agarwala and Ramb Agarwala, carrying on business under the trade name Ratan and Company, Naya Bazar, Siliguri, Holdi No. 36, district Darjeeling (a); JP/2255A, 20-8-65 rice, gur, groundnut oil, mustard oil, salt, pulses a linseed oil (d).

22. Messrs Ramniwas Agarwala, Asoke Naray Prasad and Pannalal Gupta, carrying on business und the trade name of Economic Auto Store, P. O. Silig district Darjeeling (a); JP/2256A, 25-8-65 (b); Mot parts and accessories (d).

23. Messrs Nimai Chandra Gorai, Taradas Gor Kartic Chandra Gorai and Jagabandhu Gorai, partne carrying on business under the trade name Nim Chandra Gorai and Sons, 18 Dro. D. N. Roy Roa Krishnagar, Nadia, No. of branches—One 90, Mah Debendra Road, Calcutta-6 (a); KR/102B, 20-4 (b); Rice pulses, spices, cocoanut oil, groundnut linseed oil, linseed flour, sugar, molasses, salt, kero oil, groundnut, ata, oil cake (d).

24. Messrs Narayan Chandra Gorai, Ganesh C dra Gorai and Madhusudan Goraia partners, carrying

business under the trade name of Narayan Chadra Gorai and Sons, 27, College Streett, Krishnagar, Nadia. No. of branches—One. 90 Maharshi Debendra Road. Calcutta-6 (a); KR—103B, 20-8-65 (b); rice, pulses, spices, cocoanut oil, groundnut oil, linseed oil, linseed, flour, surgar, molasses, salt, keresone oil, groundnut ata, oil cake. (d).

25. Shri Rameshwar Lall Pradhan, carrying on business under the trade name of Ganesh Mill Stores, 10 Canning Street, Calcutta (a); LR/3722A, 16-8-65 (b); Screen, blade, bottum, mokha floating, hopper, shaft, ball frame, centre frame, fly wheel grease cup, belt paste, bolts, nuts, screw, cover clamps, cover spring, chakki, wheel, emery stone, belt-lacing, belt fasteners, ghora, grinding wheel, dhamna, flour, mill, shell, gasket cement and kowa (d).

26. Shri Ajit Kumar Ghosal, carrying on business under the trade name of A. K. Ghosal and Sons, 23 Canning Street, (Room No. 54) B. K. Shaw Market Calcutta (a); LR/3723A, 16-8-65 (b); Industrial rubber goods, pipe and pipe fittings, cocks and valves, welding materials and accessories tools, brushes, cotton waste, belting, cane busket, strings, ropes, door mats, bolts and nuts, G. I. bucket, watering can, steel punch, broomstick, screws, shovels, spade, frog kodali, nails, measuring instruments, shipping tackles, lifting tackles, and wire (d).

27. Selected Satgram Collieries Ltd., carrying on business under the trade name of "New Satgram Engineering Works, F/2, Gillander House, 8, Netaji Subhas Road, Calcutta (a); LR/3724A, 18-8-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, Consumable stores, e.g, grease, machine oil and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Gunde plate, bus bars, tubs, rack (c).

28. Sarbasree Santosh Kumar Rakhotia and Debendra Mohan Maheswari, carrying on business under the trade name of Messrs Bharatiya Tools Suppliers, 16 Indian Exchange Place, Room No. 1 (1st floor), Calcutta (a); LR/3725A, 20-8-65 (b); tool bits, drills band shaw and spanners (d).

29. Sarbasree Radheshyam Khemka and Basudev Prasad Kejriwal, carrying on business under the trade name of K. K. Dyestuffs Agencies, 5 Clive Row, Room No. 65 (3rd floor), Calcutta (a); LR/3726A 21-8-65 (b); Stone chips (d).

30. Shri Bholanath Chakrabarty, carrying on business under the trade name of Vigex Industries, 5 Commercial Buildings, Calcutta (a); LR 3728A, 24-8-65 (b); Raw materials. Provided that all goods for which exemption from payment of Sales Tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below. Aluminium casting, C. I. casting, Hylam manufacture out of backolite (c); C. I. Offset Bracket, luminious indicates (d).

31. Shri Parimal Chatterjee, carrying on business under the trade name of Kudos of India, 12B, Netaji Subhas Road, Calcutta (a); LR/3729A, 25-8-65 (b); (1) Battery charging set, (2) Aerial fuses, (3) Megger, (4) Diesel generating set, (5) Electrical motors, (6) Pillar box, (7) h. t. cable box, (8) Meters, (9) Current transformer, (10) electrical starters, (11) Machine tools, (12) Drill machine and parts thereof, (13) Starter, (14) Switch (d).

32. Shri Balmukund H. Wadhawan and Sm. Vimlesh Agarwal, carrying on business under the trade name of "Rockwell Corporation", 5 Clive Row (4th floor), Room No. 97, Calcutta (a); LR/3730A, 25-8-65 (b); (1) Seamless steel tubes, (2) steel tubes, (3) paint, (4) black pipes, sanitary procelain goods, (6) high speed steel, (7) bath tubes (8) sluice vavles (d).

33 Shri Ram Chetandas Bathija, carrying on business under the trade name of Messrs Bathija Corporation 16, India Exchange Place, Room No. 25, Calcutta (a), LR/3731A, 26-8-65 (b); (1) Stainless steel, (2) Steel sheets and bars, (3) Carbon steel, (4) nickel, (5) high speed steel, chrome steel, (6) oil hardning and non-shrinking steel, (7) high chromium high carbon steel (8) spring steel, (9) silver steel, silver steel, (10) die stel, (11) mild steel, (12) stainless steel tubes, (13) bright steel bars, (14) springs, (15) spring steel wire, (16) motor parts, (17) shock resistance steel (d).

34. Messrs Sahadeo Prosad, Sew Baran Ram, Mewalal Shaw and Bhagwandas, carrying on business under the trade name of Indian Metal Corporation, 123/2 Upper circular Road, Calcutta (a); MK/277B, 27-8-65 (b); Goods for resale : Iron and steel goods, (defective and scrap), scrap and boring of lead, brass, copper, zinc, gun metal, tin ingots (d).

35. Shri Kanmall Surana, carrying on business under the trade name of Messrs Bengal Pen Co., 5/1B, Garanhata Lane, Calcutta-6 (a); MK/3974A, 28-8-65 (b); Goods for manufacture : Raw materials, Celulos acetate, bulyrate powder cellulose nitrate sheet, rings, clips, nibs, feeder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) fountain pens and dot pens for sale (c).

36 Messrs Surendra Nath Khettry and Sudhir Nath Khettry carrying on business under the trade name of Messrs Tiger Agencies, 20 Umesh Dutta, Lane, Calcutta (a); MK 3975A, 30-8-65 (b); Goods for re-sale: Tulla pumps, pipes and pipe fittings, electric wire and pump accessories (d).

37. Messers Hukmi Chand Modi, and Ratanlal Modi, carrying on business under the trade name of Hind Tools Corporation, 187, Chittaranjan Avenue, Calcutta (a), MK 3976A, 30-8-65 (b); Goods for re-sale: Screw driver, tin cutter, centre prunch (d); Goods for manufacture (1) Raw materials-Carbon steel road. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Carpentery Tools for sale (c).

38. Messrs Santosh Kumar Tulshan, Naresh Kumar Tulshan, Badri Prosad Saffar, and Sm. Chanda Devi saffar, carrying on business under the trade name of

Messrs Rubber Moulders, 218B, Chittaranjan Avenue, Calcutta (a); MK/3977A, 31-8-65 (b); Goods for manufacture : (i) Raw materials : (2) Plant, machinery, spare parts and accessories. (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber compounds for sale (c).

39. Shri Aniklal Sahu, carrying on business under the trade name of Messrs Sree Ganesh Tin Works, 226A, Bagmari Road, Calcutta (a); MK/3978A, 31-8-65 (d); Raw materials, Tin sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Tin containers for sale (c).

40. Shri Tara Pada Shaw, carrying on business under the trade name of Tara Engineering Works, 223/3 Manicktola Main Road, Calcutta (a); MK/3979A, 31-8-65 (b); Raw materials—C. I. Parts, M. S. Bars and Plates, sockets, Gun Metal Parts, Ball Bearings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) punching press machine, and parts theeof for sale (c).

41. Shri Maniklal Bose, carrying on business under the trade name of Messrs Safar Chappals, 11D, Cornwallis Buildings, Calcutta-12 (a); MK/3980A, 31-8-65 (b); (1) Raw materials—Leather rubber soles, rubber solution, rexine cloth, plastic cloth, rubber sponges. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) chappals for sale.

42. Sm. Kamal Kanta Arora, Sm. Saroj Arora, Sm. Neera Arora and Sm. Kusum Arora, carrying on business under the trade name of Messrs Calcutta Chemical Corporation, 27 Nayan Chand Dutta Lane, Calcutta (a); MK/3981A, 31-8-65 (b); Acids, Laboratory Re-agents (d); (1) Raw materials —Wood, Screws, Nuts, hinges, polishing materials, brass pipe, brass rod, brass sheet. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Laboratory Furtniture and Instruments for sale (c).

43. Shri Sunil Kumar Ghosh, carrying on business under the trade name of Messrs Ghosh and Brothers, 159, Ramdulal Sarkar Street, Calcutta-6 (a); MK/3982A, 31-8-65 (b): Raw materials : Chana and Flour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeat forsale (c).

44. Shri Anil Kumar Dey and Shri Ajit Kumar Dey, carrying on business under the trade name of Cabinet House, Barrabazar, P. O. and District Midnapore (a); MN/1819A, dated 26th August 1965 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Wooden furniture (c); Nil. (d).

45. Shri Radhakishan Mundhra, carrying on business under the trade name of Udyogi Brothers, 32 Jamunalal Bazaz Street, Calcutta (a); MR/2806A, 27-8-65 (b); Leather belts, rubber rings, aluminium cap, Coal cutting machines and their spare parts, brattice cloth (d).

46. Shri Janardhan Singh, carrying on business under the trade name of Janardhan Singh, 27 Swinhoe Lane, Ballygunge Railway Siding, Calcutta-42 (a); PG/3263A, 20-8-65 (b); Coal (d).

47. Messrs Ramdas Bansal, Jagdish Prasad Bansal, Jagat Kumar Bansal and Kamal Kumar Bansal, carrying on business under the trade name of Terrazzo Industries, 381 Prince Anwar Shah Road, Calcutta-31 (a); PG/3264A, 26-8-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Mosaic Sanitary Wares, Bath tubs, Flooring Compositions and Floor Tiles (c).

48. Shri Satyendra Nath Mitter, carrying on business under the trade name of Messrs S. N. Mitra and Co., 57 Radhabazar Street, Calcutta (a); RB/1578A, 1-9-65 (b); P. V. C. tubes, cylinder caps, valves and spanners (d).

49. Shri Bibhuti Bhusan Chatterjee, carrying on business under the trade name of Messrs Jem and and Co., 9, Lalbazar Street, Calcutta (a); RB/1579A, 2-9-65 (b); Mosquito nets, cramp cots, tarpaulins, bulking sheets, tents, air compressor, steel round bars, bars, nuts, bolts, washers, steel pipes and tubes (d).

50. Shri Rajendra Kumar Arora, Shri Ram Kripal Sharma, partners, carrying on business under the trade name of Messrs R. K. Iron and Steel Corporation of 171/A, Mahatma Gandhi Road, Calcutta (a); RJ/3158A, 28-8-65 (b); M. S. Round (d).

51. Shri Kedarnath Chowdhuri, proprietor, carrying on business under the trade name of Messrs Chowdhuri Pipe Works of 189, Mahatma Gandhi Road, Calcutta (a); RJ/3159A, 1-9-65 (b); G. I. Pipes (d); (1) Raw materials, viz, Iron and Strips, Zinc. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores viz., Acid, Coal Lubricating oil, and electrodes. Provided that all goods for which exempton from payment of sales tax is claimed are intended for use up the actual process of manufacture of the goods named below : (i) G. I. and Black Pipe (c).

52. Sreemati Santi Sudha Saha, carrying on business under the trade name of Sidheswari Hardware Stores, 12 Pathuriaghata Street, Calcutta-6 (a); SH-3710A, 20-8-65 (b): Iron pans, iron chain, iron washers, buckets (d).

53. Messrs Chhotulal Fulfagar and Sultanmal Lodha, carrying on business under the trade name of Chhotulal Sultanmall, 13 Prasanna Kumar Tagore Street, Calcutta-6 (a); SH-3711A, 20-8-65 (b); Electric Motors and Pumps, Electric wire, copper pipes (d).

54. Sreemati Dulu Rani Dutta, carrying on business nder the trade name of Sitaram Engineering Co., 0B Gopi Mohan Dutta, Calcutta-3 (a); SH-3712A, 3-8-65 (b); Railway Signalling equipments (d).

55. Shri Jashwant Kumar Patel, carrying on business nder the trade name of Calcutta Dairy Products, 9 Galiff Street, Calcutta-4 (a); SH-3713A, 24-8-65 b); (1) Raw materials, Provided that all goods for hich exemption from payment of sales tax is claimed re intended for use in the actual process of manufacure of the goods named below : Ice cream (c).

56. Messrs Tokarshi Govindji Karia and Debabrata ullick carrying on business under the trade name of Vest Bengal Timber Corporation, 67-10 Street, alcutta(a); SH-3714A, 25-8-65 (b). Logs and timber (d).

57. Shri Taradas Bhattacharyya, carrying on usiness under the trade name of Ajanta Engineering o., 83-C, Cossipore Road, Calcutta (a); SH-3715A, 5-8-65 (b); (1) Raw materials, (2) Plant, machinery, pare parts and accessories. (3) Consumable stores,, e.g., ulphervic acid. Provided that all goods for which xemption from payment of sales tax is claimed are ntended for use in the actual process of manufacture f the goods named below : But, bolts, rivets, washers).

58. Shri Dhirendra Nath Ghosh, carrying on busiess under the trade name of Kayessebee Engineering Works, 9, Manmatha Nath Ganguly Road, alcutta-2 (a); SH-3716A, 31-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are ntended for use in the actual process of manufacture f the goods named below : Pen Nibs (c).

59. Messrs Jagadish Prosad Agarwalla and Girdhari-l Lihla carrying on business under the trade name of amadar Prosad Babulal, 62-2, Strand Road, alcutta, Entrance from 187, Maharshi Debendra Road, alcutta-(6) (a); SH-3717A, 31-8-65 (b); Timber (d).

60. Shri Ranjit Kumar Ghosh, carrying on business nder the trade name of Janata Mistanna Bhandar, 5A, Shyampukur Street, Calcutta-4 (a); SH-3718A, -9-65 (b); SH-3718A, 1-9-65 (b); (1) Raw materials,) Consumable stores, e.g., Coal. Provided that all oods for which exemption from payment of Sales Tax claimed are intended for use in the actual process of anufacture of the goods named below; Sweetmeat).

61. Sree Kader Ali Molla, proprietor, carrying on usiness under the trade name of K. M. and Co., Bonderill, P. O. Dankuni, District Hooghly (a); SP-1758A, 8-8-65 (b); (1) Raw materials. Provided that all goods or which exemption frompayment of sales tax is claimed re intended for use in the actual process of manuacture of the goods named below : (1) Tile (c).

62. Sree Gouri Sankar Nandy, proprietor, carrying n business under the trade name of Oxyx Industries, upalal Nandy Road, Chandernagore, Hooghly (a); P-1759A, 30-8-65 (b); (1) Raw materials, (2) machiery spare parts and accessories. Provided that all oods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) wire nails, (ii) machine components (c); (i) wire nails (d).

63. Messrs Luxmigunj Consumers' Co-operative Stores Ltd., Maidapati, Luxmigunjbazar, Chandernagore, District Hooghly (a); SP-1760A, 31-8-65 (b); Coconut oil, groundnut oil, butter, ghee, hima pees spices (d).

64. Messrs Shyam Sundar Chatterjee and Murari Lall Chatterjee, partners, carrying on business under the trade name of Chatterjee Builders, post office and village Chanditola, district Hooghly, (a); SP-1761A, 1-9-65 (b); (1) Raw materials, (2) machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Soorkey, Lime, sand (d).

S. K. BOSE, Commissioner.

No. 288 C.T. 9th September 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Amir Singh, Proprietor, carrying on business under the trade name Messrs. Shri Ganeen Coal Depot., (S) P-31 Chetla Siding, Calcutta (for) 3A Shyam Bose Road, Calcutta-27 (a), AL 1059A, 12-1-65 (b); 27-8-65 (c)

2. (S) Sarbasree Siba Prosad Dutta and Jitendra Nath Dutta carrying on business under the trade name Messrs. Eversure Engineering Enterprise, 3A Kundu Road, Calcutta-25 (a); AL/1053A, 23-12-64 (b); (A) in manufacturing after the word panel board; Phosphorous Bronze Rod. Bronze Sleeve coupling (c); 31-8-65 (c).

3. Smt. Rajgambhir, carrying on business under the trade name of Messrs. Pinkto Chemicals, 7 Amratola Street, Calcutta (a); AT/3802A, 6-2-62 (b); (A) Copper sulphate, Hexmine, Plastic Containers (d); 27-8-65 (e).

4. (S) Sarbasree Jamnadas Bhawanbhai Patel, Mansukhlal Bhawanbhai Patel, Vallabhdas Bhawanbhai Patel, Chhagonlal Jethabhai Patel, Vithaldas Chakubhai Patel, Chagonlal Jadavji Patel, and Nanilal Vithaldas Patel, carrying on business under the trade

name J. B. Patel & Co., (for) Sarbasree Jamndas Bhawanbhai Patel, Mansukhlal Bhawanbhai Patel, Vallabhdas Bhawanbhai Patel, Propatlal Chakubhai Patel, Chhagonlal Jethabhai Patel, Vithaldas Chakubhai Patel, Bhagwanji Bhawanbhai Patel, Chhooganlal Jadavji Patel, carrying on business under the trade name J. B. Patel & Co., 14/3 Rupchand Roy Street, Clacutta (a); AT/3929A, 26-9-63 (b); 27-8-65 (e).

5. Iron & Wire Products Private Ltd., 33 Armenian Street, Calcutta (a); AT/3856A, 13-11-62 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Sulphuric Acid, spare. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) H. B. Wire, Panel Pins, (ii) Wire nails, Aluminium wires, Copper wires, (iii) Stainless steel wire (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Sulphuric Acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) H. B. Wire, Panel Pins, Wire Nails, (ii) Aluminium Wires, Copper Wires, (iii) Stainless Steel Wire (c); 30-8-65 (e).

6. Sarbasree Punamchand Sethi, Prakash Chand Patni, Shawri Debi Jain and Keshrichand Sethi, carrying on business under the trade name Sanmati Corporation, 16 Noormal Lohia Lane, Calcutta (a); AT/3926A, 31-8-63 (b); (A) Pigtead and Surface box (d); 31-8-65 (e).

7. Shri Hiralal Chowhan and Shrimati Sarswati Devi Dixit carrying on business under the trade name Messrs. Hiralal Chowhan & Co., 3 Amratola Street, Calcutta (a); AT/3599A, 19-9-59 (b); (A) G. I. Sockets, R. Tee, G. I. Union, G. I. Nipple, G. I. Jamnut, Bolts, and Nuts Garden Rakers, Hydrant, Sinks, Sinks brackets, Plug Chains, P. S. Traps and Mirrors (d); 1-9-65 (e).

8. (S) Shri Chandiram Lilaram and Sm. Ghagibhai Lilaram carrying on business under the trade name Chandiram Lilaram (for) Shri Chandiram Lilaram, carrying on business under the trade name Messrs. Chandirm Lilaram, 71 Canning Street, (C-25), Calcutta (a); AT/4064A, 11-5-65 (b); 2-9-65 (e).

9. (S) Shri Biraj Ratan Rathi, Kamala Prosad Rathi and Sm. Chand Devi Shethani, carrying on business under the trade name Messrs. Ganeshdas Chhotulal (for) Messrs. Ganeshdas Chhotulal, Barrabazar, Bankura, (a); BK/29A, 16-4-57 (b); 24-8-65 (e).

10. Messrs. Walamji Lalji, Manilal Kumarji, Harilal Kumarji, Santilal Walamji, Kantilal Walamji and Dhivajlal Walamji, partners, carrying on business under the trade name Messrs. Lalji Raja & Sons (Agencies), Bankura, Sugarchand Road, Purulia District (a); BK/18B, 5-8-59 (b); (A) Larvicidal oil (d); 24-8-65 (e).

11. (S) Shri Satyanarain Bajoria, Shri Rambhagot Bajoria and Shri Mohanlal Bajoria, Partners, carrying on business under the trade name Standard Petrolium Stores (for) Standard Petrolium Stores, Bankura (a); BK/86A, 1-2-46 (b); 25-8-56 (e).

12 Shri Satyanarain Bajoria, Shri Rambhagar Bajoria and Shri Mohanlal Bajoria Partners, carrying on business under the trade name Messrs. Shewbux Satyanarain, Bankura, 30/31 Kalakar Street, Calcutta, Midnapore, Bishunpur and Purulia (a); BK/1B, 23-10-41 (b); (A) Refind groundnut oil after the word handloom woven cloths (c); 25-8-65 (e).

13. Sarbasri Ashutosh Dey, Biswanath Dey, Ganesh Chandra Dey, partners, carrying on business under the trade name Messrs. Ashutosh Dey, Biswanath Dey, Banesh Chandra Dey, Seharabazar, Burdwan (a); BN/10303A, 31-5-60 (b); (A) Tea, groundnut, groundnut oil, kalojira, mouri, chandani, methi, tajpata, ropes, castor oil, coal tar, jowan, jeera, dhaniya dhuna (D) Spices (d); 25-8-65 (e).

14. Shri Dhirendra Chandra Mondal, proprietor, carrying on business under the trade name Messrs Dhirendra Chandra Mondal & Bros, Tentultala Bazar Burdwan (a); BN/1324A, 29-11-60 (b); (D) Oils (d) 26-8-65 (e).

15. (S) Shri Jnanendra Nath Roy, Shri Arun Kumar Roy, partners, carrying on business under the trade name Messrs. Janata Cycle Mart (for) Messrs. Janata Cycle Mart, B. C. Road, Burdwan (a); BN/1264A, 11-8-59 (b); 26-8-65 (e).

16. Messrs. Panchkori Gorai, Narayan Chandra Garai, partners, carrying on business under the trade name Messrs. Pachkori Gorai, Narayan Chandra Garai, Bonpas Kampara Burdwan (a); BN/1425A, 18-3-64 (b); (A) Castor Oil, Groundnut oil, Dhaniya, Methi Mouri, Chandani, Tejpata, Choto-elach, Boro-elach, Catechew, Jowan, Jaiphal, Jaitri, Dhuna, Guggul Auggul, Arrawroot, Sugarcandy, lozenges, Chanachur, Coirs, ropes, Sutali, groundnuts, Soda, Sajimati, indigo Old empty tins (Containers) and Hurricane Chimney (d); 2-9-65 (e).

17. (S) Messrs. Sohanlal Marothi, Sewji Ram Marothi Jethmal Marothi, Keshi Chand Marothi, Ahmedmal Marothi, Gomadram Marothi, Chunilal Marothi, Mul Chand Marothi, partners, carrying on business under the trade name Messrs. Pratapmal Sewji Ram (for) Messrs. Jethmal Marothi, Sohanlal Marothi, Sewji Ram Marothi and other Partners, carrying on business under the trade name Messrs. Pratammal Sewji Ram Guskora, Burdwan (a); BN/449A, 13-7-46 (b); (A) Cocoanut oil, Castor oil, Til oil, Groundnutoil, Dhaniya, Methi, Mouri, Jira, Kalo-Jira, Chandani, Tejpata, Choto-elach, Baro-elach, Catechew, Jowan, Jaitri, Jaiphal, Chillies, Dhuna, Guggul, Arrowroot, Lozenges, Chanachur, Coirs, Sutali, Groundnuts, Soda, Saji Mati, Indigo (D) Oil of all kinds, Spices, Miscellaneous grocery goods, High Speed Diesel Oil (d); 2-9-65 (e).

18. (S) Messrs. Jethmal Marothi, Sewji Ram Marothi, Keshai Chand Marothi, Ahemedmal Marothi, Sohanlal Marothi, Grandmal Morathi, Chunilal Marothi, Mulchand Marothi, partners, carrying on business under the trade name Messrs. Mulchand Jethmal (for) Messrs. Sewji Ram Marothi, Sohanlal Marothi, Jethmal Marothi, partners, carying on business under the trade name Messrs. Mulchand Jethmal, Guskora, Burdwan (a); BN/450A, 13-7-65 (b); (A) Cocoanut oil, Castor oil, Groundnut oil, Til oil, Dhaniya, Methi, Mouri, Jira, Kalo-Jira, Chandani, Tejpata, Choto-elach, Baro-elach, Catechew, Jowan, Jaitri Jaiphal, Chillies, Dhuna, Guggul Sandal wood, Arrowroot, Lozenges, Chanachur, Coirs

itali, Ground nuts, Soda, Sajimati, Indigo, Old Gunny ags and Broom sticks (D), Oils of all kinds, Spices, iscellaneous grocery goods, and High Speed Diesel il (d); 2-9-65 (e).

19. Messrs. Sewji Ram Marothi, Keshri Chand arothi, Mulchand Marothi, Ahemedmal Marothi, ethmal Marothi, Sohanal Marothi, partners, carrying a business under the trade name Messrs. Sewji Ram up Chand, Guskora, Burdwan (a); BN/451A, 13-7-65); (A) Cocoanut oil, Castor oil, Groundnut oil, Til, haniya, Methi, Mouri, Jira Kalo-jira, Chandam, ejpata, (Choto-elach, Baro-elach catechew, joan, yatri, jaiphal,) Chillies, Dhuna, Guggul, Sandal wood, rrowroot, Lozenges, Chanachur, Cur, Sutali, Ground at, Soda, Saji mati, Indigo, Old gunny bags, urricane-chimney, Broom sticks, (D) Oils of all kinds, pices, Miscellaneous, Grocery goods, High Speed Diesel)il (d); 2--965 (e).

20. Messrs. Haridas Somiya, Gordhandas Sethia atilal Burman, carrying on business under the trade ame Basanti Stores, Khagra, Mursidabad (a); BR/399A, 2-2-54 (b); (A) umbrella (d); 21-8-65 (e).

21. Shri Vithaldas Mejethia, carrying on business nder the trade name Messrs. New Bombay Stores, hagra Bazar, Mursidabad (a), BR/116A, 4-4-46 (b); A) Umbrella (d); 23-8-65 (e).

22. Sarbasree Dipchand Chhajer, Bahadur Singh hhajer, Duli Chand Chhajer, Ratanlal Chhajer, Abhay umar Chhajer, Jhumarmall Chhajer, Nanda Kumar hhajer and Rek Chand Chhajer, carrying on business nder the trade name Ganeshmall and Sons, Beldanga, ursidabad, Mursidabad (J) (a); BR/42B, 27-2-65 (b); A) Linseed oil (d); 24-8-65 (e).

23. Shri Pitambar Saha, carrying on business under ie trade name Messrs. Saha Stores, Raghunathanje, Mursidabad (a); BR/797A, 25-4-65 (b); (A) etromax, tooth paste, mantle, carbon paper, hurricane, rner, ludo, pencil, kharimati, tarpin oil, jaris, salwar, esses and accessories (d); 24-8-65 (e).

24. Shri Saifuddin Ahmed, carrying on business nder the trade name Messrs. Saifuddin Ahmed, Babuzar, Jangipur, Mursidabad (a); BR/794A, 25-2-65); (A) Coconut-oil, incense, soda ash and tea (d); 4-8-65 (e).

25. Shri Khirod Mohan Saha and Sarajkash Kumar aha, carrying on business under the trade name nkar Prasad Saha, Manick Lal Saha, Saktipur, ursidabad (a); BR/223A, 26-7-65 (b); (A) Coir string nd tea (d); 25-8-65 (e).

26. Messrs. Neem Chand Lakhotia, Sitaram Jhawar nd Madan Gopal Jhawar, carrying on business under ie trade name Shree Bajrang Stores, P.O. Alipurduar, District Jalpaiguri (a); CB/607A, 31-1-52 (b). (A) limapeas (d); 31-8-65 (e).

27. Messrs. Prabir Kumar Basak, Ved Probhas anbhir and Bhupotrai Shanghri, carrying on business nder the trade name Messrs. Chemical and Mineral istributor, 56/1 Canning Street, Calcutta(a); CL/3728A, 5-6-65 (b); (A) Petrolium Jelly and grease (d); 13-8-65).

28. (S) Messrs. Ram Narayan Malhotra, Nand Kishore Malhotra, carrying on business under the trade name Nandkishore Satishkumar (for) Messrs. Ramnarayan Malhotra, Baburam Sharma, Nandkishore Malhotra, a minor, represented by the natural guardian and father Shri Ramnarayan and Satish Kumar, minor, represented by the natural guardian and father Shri Baburam Sharma, carrying on business under the name Nandkishore Satishkumar, 52 Zakaria Street, Calcutta (a); CL/3644A, 14-12-63 (b); 14-8-65 (c).

29. (S) P. D. Mansata, Jamunabai Maneck, and Kushum Joshi, carrying on business under the trade name Messrs. Singhson Traders (for) Shree Papatlal Mansata carrying on business under the trade name Messrs Singson Traders 56 1 Canning Street, Calcutta (a); CL 3849A 25-3-65 (b); (A) Gunny bag and Hessain (d); 14-8-65 (e).

30. Messrs. Armen George & Co., Ltd., 35 Ezra Street, Calcutta (a); CL 3004A, 23-1-42 (b); (D) Sugar, Saccharine, Citric Acid Raw fruit Juices and (I) any other raw materials, (2) Plant, Machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacturing of cordials, Packed Tea (c); (D) Oilman Stores, Tinned and bottle provision, All items of aerated water requisites coapnut shell, leather, sewing machine and accessories, Electrical goods, Tea and Teachests General Merchandise as and when required for resale (A) Steel Wool (d), 16-8-65 (e).

31. Sm Kiran Kumari Sanchetti and Messrs. Dharam Chand Lunia and Partners, Cheyd Lunia, carrying on business under the trade name Associated Industrial Corporation, 85 Netaji Subhas Road, Calcutta (a); CR/3459A, 6-5-64 (b); (A) Oil Seal, Finger Stall, Crucibles, Pressure Gauges, Cane Basket, Gunmetal Ingot, Phospher Bronze Ingot Brass Ignot and Aluminium Ingot (d); 21-8-65 (e).

32. Messrs Gobind Lall Sarda, Madan Lall Sarda and Josada Devi Sarda, carrying on business under the trade name Messrs. Madan Engineering Works, 2 Raja Woodmunt Street, Calcutta (1) (a), CR/187B, 27-11-57 (b); Inset Electric Switch and Switch parts after the words Umbrella Rods (c); (A) Umbrella Ribs (d), 21-8-65 (e).

33 Shri Narendra Kumar Shantilal Mody, Proprietor, carrying on business under the trade name Naren Kumar Mody, P-7 Old Chinabazar Street, Calcutta-1, (a) CR/3289A, 8-12-62 (b), (A) Cutting expanded metal, Polythene pipe, Red oxide paint, Cane basket, Enamel ware bug Copper wire, Asbestos mill boards (d); 21-8-65 (e).

34. Shri Jadavji V. Mehta, Proprietor, carrying on business under the trade name M. J. Mehta & Co. 5/1 Lucas Lane, Calcutta (a); CR/3613A, 16-7-65 (b); (A) Incandescent Lamp and parts, Stove and parts (d); 21-8-65 (e).

35. Messrs. Zainuddin Mohammedally, Hussainbhai Mulla Sultan Ali, Md. Hussain Mulla Kurban Hussain, Bakir Hussain Mulla Subhhoy, partners, carrying on business under the trade name A. F. Hassan & Co., 26 Netaji Subhas Road, Calcutta (a); CR/498A, 10-10-41 (b); (A) B. R. C. Fabric and Wire netting (d); 21-8-65 (e).

36. North Western Cachar Tea Co. Ltd., (S) 4 Synagogue Street, Calcutta (for) 187 Harrison Road, (3rd door) Calcutta (a); (S) CR/3625A, (for) MR/2302A (b); 21-8-65 (c).

37. Shri Shantilal Purushothamdas Vora, Proprietor, carrying on business under the trade name Vora Trading Co., 56 Netaji Subhas Road, Calcutta (a); CR/1177A, 10-7-46 (b); (A)Copper pipe, Lead Seal and Sealing wire (d); 23-8-65 (e).

38. Messrs. Provabati Dutta and Krishna Chandra Dey, carrying on business under the trade name New India Metal Works, (S) 71A, Netaji Subhas Road, Calcutta (for) 43/8 Strand Road, Calcutta (a); (S) CR/3626A, (for) MR/2658A (b); 23-8-65 (c).

39. Messrs. Sarbasree Hiralal Trivedi and Surendra Trivedi, carrying on business under the trade name Surendra Engineering Corporation, (S) 71A Netaji Subhas Road, Calcutta (for) Netaji Subhas Road, Calcutta (a); (S) CR/3627A, (for) LR/3651A (b); 23-8-65 (c).

40. (S) Messrs. Madanlal & Co., (P) Ltd., (for) Messrs. Madanlal & Co., Ltd., 89 Netaji Subhas Road, Calcutta (a); CR/1257A, 22-7-57 (b); (A) Tarpaulin (d); 24-8-65 (c).

41. Shri Nicndra Nath Bose, Proprietor, carrying on business under the trade name Messrs. Niren Bose & Co., 37 Strand Road, Calcutta (a); CR/3496A, 3-9-64 (b); (A) Hose Pipes, Valves, C. I. Piples, Clamps (d); 24-8-65 (c).

42. (S) Messrs. Ranjit Kumar Mukherjee, Nirmal Kumar Ganguly, Aloke Kumar Mukherjee and Dhruba Nath Mukherjee, carrying on business under the trade name Pioneer Engineering Works, 18 Raja Woodmunt Street, Calcutta (for) Messrs. Rajit Kumar Mookherjee, Sujoy Kumar Mukherjee, Bimal Kumar Ganguly and Aloke Kumar Mukherjee, carrying on business under the trade name Pioneer Engineering Works, 18 Raja Woodmunt Street, Calcutta, Calcutta (26) 223 Belilious, Road, Howrah (a) (A) G. T. Road, Lilooah Howrah (b); CR/207B, 1-3-61 (b); 24-8-65 (c).

43. Messrs. Jagadish Prasad Saika and Suwalal Swaika, partners, carrying on business under the trade name Union Stores Suppliers, 1 Bonfield Lane, Calcutta (a); CR/3257A, 9-2-61 (b); (A) Wire, Wire-nails and wire nettings, Ropes, pipe and pipe-fittings, Wire and cables, buckets, lead, Tools, Shovels, Hoop Iron, Brake linings, Hose pipes, M. S. Rod, flats, Bars, Angles, Joists, Sheets and Electrical fittings. (d); 24-8-65 (c).

44. Shri Madan Mohan Mintri, Karta, H. U. F., carrying on business under the trade name Madan Mohan Omniwas, Kalimpong (a); Dj-622A, 23-4-51 (b); (A) Asbestos, corrugated sheets (d); 1-9-65 (c).

45. (S) Messrs. Kartick Chandra Barman and Abani Nath Barman, Partners, carrying on business under the trade name New Eastern Hotel (for) Shri Malay Ranjan Mukherjee, Proprietor, carrying on business under the trade name Easter Hotel, Darjeeling (a); Dj/1080A, 29-4-64 (b); 2-9-65 (c).

46. Messrs. K. C. Daw and Brothers (Private) Ltd., Chandpal Ghat, P-247/8 Strand Bank Road, Calcutta; (A) (1) Stall No. 9, South Block, Entally Market, Calcutta P-2 New C. I. T. Road, Calcutta (a); EL/207B, 5-5-64 (b); (A) Shoe and Shoe materials (d); 28-8-65 (c).

47. Messrs. Anderson Wright Ltd., 7 Wellesley Place, Calcutta (a); EL/1827A, 26-4-49 (b); (A) Hessian Cloth and Bags, Sacking Cloth and Bags, Jute Tarpaulin cloth and Bags Carpet Backing Hessains Cloth, Jute Cotton Bagging, Jute Canvas, Jute Twine, Jute webbing, Jute Matting (d); 30-8-65 (c).

48. Messrs. Bihar Malleable Castings Ltd., 16 Hare Street, Calcutta (a); EL/3722A, 27-4-65 (b); (A) Dust gate valve seat, Cast gray Iron, Pulley, Steel Ingots, Puddle collar, Runner Roller (d); 30-8-65 (c).

49. Messrs. Ganesh Chandra Sircar and Nihar Ranjan Saha, carrying on business under the trade name The Electrical and Mechanical Industries, 3/1 Mangoe Lane, Calcutta (a); EL/3581A, 13-2-63 (b); (Insert) Transformer, Choke coil, Battery, Charge Resistance, Metal Rectifiers Cartride fuse and glass fuse after the words Bushar negative for sale (c); 31-8-65 (c).

50. Shri Harinath Mukherjee, Proprietor, carrying on business under the trade name Messrs. Bengal Casting and Engineering Co., 3/1 Bankshall Street, Calcutta (a); EL/2278A, 26-11-48 (b); (Insert) Railway Electrification material, Sanitary Fittings and Spareparts for Machineries and fire extinguishers after the words Copper parts (c); (A) Railway Electrification material, Sanitary Fittings, Spare parts for machineries and extinguishers (d); 2-9-65 (c).

51. Messrs. Shri Kamal Merchantile Company Ltd., 402 Upper Chitpur Road, (2nd floor, Room No. 82), Calcutta-7 (a); JK/3382A, 6-1-65 (b); (A) M. S. Channel M. S. Round, M. S. Flat, and Stainles Steel utensils (d); 27-8-65 (c).

52. Shri Lalchand Chowdhury, Proprietor, carrying on business under the trade name Messrs. Ramkumar Lalchand, 22 Burtolla Street, Calcutta-7 (a); JK/2293A, 5-5-51 (b); (A) Paper bags (d); 30-8-65 (c).

53. Messrs. Santosh Kumar Kejriwal and Sushil Kumar Kejriwal, carrying on business under the trade name Premier Trading Company, 9 Jagmohan Mallick Lane, Calcutta-7 (a); (A) P-38 India Exchange Place Calcutta-1, JK/293B, 6-5-64 (b); 30-8-65 (c).

54. (S) Messrs. Badridas Mimani and Krishna Kumar Mimani, carrying on business under the trade name Shiwrarain Ramnarain & Co., for Messrs. Badridas Mimani and Ganesh Das Mimani, carrying on business under the trade name Shivnarain Ramnarain & Co., 3 Burtolla Street, Calcutta-7 (a); JK/380A, 27-8-41 (b); 31-8-65 (c).

55. Shri Raghunath Prasad Mussady, carrying on business under the trade name Northern India Industrial and Merchantile Corporation, 374 Upper Chitpur Road, Calcutta (a); JK/3441A, 7-5-65 (b); (A) G. I. Wire and Panel pin (d); 31-8-65 (c).

56. (S) Shri Rameshwar Lal Jatia, Karta of H. U. F., carrying on business under the trade name Messrs. Lachman Das Surajmall for Shri Ramesh Lal Jatia, Proprietor, carrying on business under the trade name Lachman Das Surajmall, 137 Cotton Street, Calcutta (a); JK/561A, 27-9-41 (b); 2-9-65 (c).

57. Shri Bibekananda Sen Sharma, carrying on business under the trade name Messrs. Veco, Malbazar, Jalpaiguri (a); JP/1520A, 26-10-56 (b). (A) Sewing machine and its spare parts and singer. oil (d); 21-8-65 (e).

58. (S) Shri Jawharlal Ariya, proprietor, carrying on business under the trade name Messrs Govindaram Jawarharlal, (for) Messrs. Govindaram Ariya, Jawarharlal Agarwalla Ariya, partners, carrying on business under the trade name Messrs Govindaram Jawarlal, Nayabazar, Siliguri, Darjeeling (a) JP/2019A 6-3-61 (b); (A) Jute twine, Coir string, lozenges and barley (d); 6-8-65 (e).

59. Messrs. Sobhachand Lakhotia Rameshwarlal Lakhotia, Brijmohan Mimani and Mohanlal Mimani, carrying on business under the trade name Sobhachand Rameswarlal, Nayabazar, Siliguri, District Darjeeling, holding No. 46, Ward No. 15 (a); JP/2224A, 21-5-56 (b); (A) Linseed oil (d); 20-8-65 (e)

60. Sarbasree Sajjan Kumar More, Hanuman Prosad Parasrampuria Pradip Kumar More and Bhagwati Prosad Parasrampuria, carrying on business under the trade name Far East (Sales) Agency, 5 Clive Row, Calcutta (a); LR/3654A, 15-2-65 (b); (A) M. S. Channel, tungsten planning, blades and knives, thermit bearing metal, bright sqr. (d); 7-8-65 (e).

61. Shri Abinash Chandra Chowbey, carrying on business under the trade name Messrs. Asha Enterprises, Clive Row, Calcutta (a); LR/3573A, 18-5-64 (b). (A) Electric Motor and tools, cutting tools, clamps and tackles, wire netting brushes (d); 7-8-65 (e).

62. Messrs. Thomas Duff & Co., (India) Private Ltd., (a); LR/3595A, 23-7-63, 3 Clive Row, Calcutta (b); (A) Heavy Cees, Hessain Bags (d); 7-8-65 (e).

63. Hastings Mill Limited, 14 Netaji Subhas Road, Calcutta (a); LR/318A, 28-9-41 (b). (A) Coir goods and coir rubberised goods after the words manufacture of the goods named below. Wool mixed jute blankets (d); 7-8-65 (e).

64. The General Industrial Society Ltd., 15 India Exchange Place, Calcutta (a); LR/158A 25-8-41 (b); (A) Brass castings, aluminium castings, gunmetal castings after the words manufacture of the goods named below: Jute Rove (c); 7-8-65 (e).

65. R. Banerjee, B. Banerjee, carrying on business under the trade name Messrs. Stores and Timber Trading Co., 19 Strand Road, Calcutta (a); LR-2112A, 14-7-51 (b); (A) (1) Would Screws, Bolts and Nuts. Wax Paraffin, Wooden Plugs, Ball Pane Hammer, Hammer Handles, Sounder Valves, C. I. Sluice Valves, Twist Drill, Drill Bits, Drill Sleeves, Spring Washers, Round Washers, Plastic Cane, Copper Bill Valve, White Chalk Dry, P-1 Truss Plate (as per Drg.), P-2 Purlin Cleats (as per Dug). P-3 Purlin Cleats (as erp Drg.), Washers for Bolts and Nuts, Wooden Cases, Packing Planks, Top Plate (as per Drg.) Base Plate, Batten Plate, ATW-1-4. Top R. S. J. As per Drg HDB-3 3'4" dia. 1'6" lg H D. Bolts As per Dig. Anchor Washers. As per Drg. R. S. J. Columns. As per Drg. RK-2 Racker Clamp. AF-1 Anchor Flat. As per Drg. EBC-1 Rafter Bracing Clip, M. S. Support (As per Drg.) Side Column (as per Drg.) Valley Columns (as per Drg) Expansion Purlin Stubs (as per Drg.) Purlin Sleeves (as per Drg), Fishe Plate (as per Drg), Purlin Clamps (as per Drg) Pencil Chalk, B S W. Stock, B. S. W Cheaser, Screw Drivers Spring Driver, Flat Files, Round Files, Half Round Files, Scriber, Tomy Bar, Gusset Plate, (as per Drg.), Strut Fixing Plate (as per Drg) Rafter Jointing Plate (as per Drg.), 'U' Fork Plate (as per Drg), Purlin Cleats (as per Drg.), M. S. Angle (as per Drg), M S Tee (as per Drg), M. S Channel (as per Drg.), M. S Flat (as per Drg), N. S Rod (as per Drg), M S. Round (as per Drg.), G. I Hookbolts and Nuts and Washers (as per Drg.), G. I. Crank Bolts and Nuts (as per Drg.), Slice Plate (as per Drg), Blank Plate (as per Drg.), Tie Rod (as per Drg.), Stud (as per Drg), G. I. Seam Boots (as per Drg) N. S P Plugs (as per Drg), Gable End Post (as per Drg), Anchor Flat (as per Drg), M S Reducer (as per Drg), M S Concentric Reducdr (as per Drg.), M. S. Taper Washers (as per Drg), M S. Taper Pieces (as per Drg), Eaves Stubs (as per Drg), Anchor Flats (as per Drg), Pipe Clamps (as per Drg.), M. S Lugs (as per Drg), M S Lugs (as per Drg), M. S. Tundish (as per Drg), Pipe Rings (as per Drg.) R. S. J. Columns (as per Drg), B S W Stock Dies (as per Drg.), Engineers Scribbers Try Square, Wooden Foot Rule, Clampas, Plum Bob, Tubluar Box Spanners, Emery Cloth, Sand Papers, Combination Set, Combination Set, 'C' Clamps, Traingular Files Twine Thread, Lump Chalk, Cutting Compound, Tubular Hack Frame, Hack Saw Blade, Marketing Chalk, Drinding Wheels, Emergy Cloth, Emergy Wheels Leather Hand Gloves, Leather Belting M. S. Pulleys (as per Drg) Hair Beling (as per Drg), Sanding Disc M. S Rings, G. I. Hook (as per Drg.), Turn Bucklets, N. S. Gate, As per Drg. M S Grills As per Drg Paints Brass Rods Copper Wire, M. S. Hex Nuts, Door Locks and Keys, Shuttles Covers, Nanile Rods, Wire Ropes Wooden Plug, Wooden Rollers, Gummed Rollers, Tapes Hessain Cloth, Linshed Oil Lundish Dies Scythe Stones, Oil Stones, Mounted Point Wheels Sal Wood Burma Teak Wood, Pynkado Wood, Pine Wood C. P Teak Wood, Wood Faggots, Sal Ballash, Rose Wood, Ladders, Bib Cock, Pug Cock, Jute Twine, Beli Fasteners Wooden Boxes Railway sleepers, Spools, Conical Spool Centres, Cutting Compound, Linseed Oil Pine Oil, Steel Strapping, Binding Wire, Gum Arabic, Cotton Listing, Hairy Picking Arms, Water Hose Pipe, Flanges Leather Hose, M S Tees, (As per Drg.),M S Fittings (as per Drg), M S Black Pipes M. S. Pipes, Glavd. Pipes Cruisibles M S. Funnel, As per Drg M. S Cowls As per Drg. Screw Drivers, Soft Soap, Sesal Ropes, Sabai Grass Strings, Canvas Cloth, Hickry Picking Arms, Copper Rivets, Iron Hings, Cotter Pin, Oil Can, Grease Cup, Galvd. Buckets, Wire, Nails, Check Valves, Tubuler Trusses As per Drg. Plate Components as per Drg. Wooden Platform as per Drg, Wooden Protectors as per Drg. Wooden Discs Side Table Tops as per Drg. Cable End Columns as per Drg. Taper Cup Sanding Disc. Chisels Steel Foot Rules, (D) Mill stores, hardware and electrical goods (d); 7-8-65 (e).

66. Sarbasree Syed Abdul Rauf and Aftab Harar-wala, carrying on business under the trade name Messrs. Teknoraft, 23 Canning Street, Calcutta (a); LR-3167A. 20-6-50 (b); (A) Surveying equipments electrical and miners' safety equipments, Blacksmith's and carpentary tools, tea garden and agricultural implements, pipe and fittings, metalcutting tools, precision and measuring tools, garage tools, portable electric and pneumatic tools, construction equipments, lifting and bending and cutting equipments, electrical instruments, bolts and nuts, rivets, screws, wire, brushes, bonded and coated abrasives, welding, brazing and soldering equipments, ball, roller and tapes bearing, pliers, nippers, wrenches, screw drivers, spanners, files and rasps. (D) Hardware, electrical goods (d); 7-8-65 (e).

67. Shri Bhajan Singh Nahar, carrying on business under the trade name Indian Industrial (Sales and Agencies) Corporation, (S) 13 India Exchange Place, Calcutta (for) 91 Netaji Subhas Road, Calcutta (a); (S) LR/3702A (for) CR/3505A, (b); 9-8-65 (e).

68. Shri Baldeo Das Bagri, Gopidas Bagri and Shri Kedarnath Bagri, carrying on business under the trade name Messrs. Indo Commercial Co., B/1 Gillander House, 8 Netaji Subhas Road, Calcutta-1 (a); LR-3374 A, 26-2-62 (b); (A) Steel bar, round rod, square, flat, joist, beam, channel, angle, rail, tees, axles, fish plates, sheets, strips, G. P. G. C. and B. C. sheets, pig iron, cast iron, ingot mould, C. I. skull, hoop iron, wire, iron and steel scrap, defective and cuttings (D) Goods covered by price circular No. 10 of 1960 (Defectives and scraps) issued by the iron and steel Controller, Government of India Iron and Steel (d); 10-8-65 (e).

69. Sarbasree Eusufbhoy Hasanali Paliwala and Hussainbhai Golamali Habib, carrying on business under the trade name Messrs. The Central Pipe Fitting Mart, 23 Canning Street, Calcutta, LR/3681A, 10-4-65 (b); (A) G. I. Wire, Aluminium sheet and Rod (d); 11-8-65 (e).

70. Messrs Nahkul Cold Storage Private Ltd., 33 Netaji Subhas Road, Calcutta (a); LR/3557A, 6-4-64 (b); (A) Hardbright wire, annealed wire, glavanisedwire, wire nails, wire netting, zinc (d); 12-8-65 (e).

71. (S) Shri Madho Prosad Patodia, Sm. Gayatri Devi Patodia and Sm. Kesar Devi Patodia, carrying on business under the trade name Messrs. Asoka Engineering Works (for) Sarbasree Madho Prosad Patodia, Ramdeo Patodia and Sm. Uma Devi Patodia and Sm. Gayatri Devi, carrying on business under the trade name Messrs. Ashoka Engineering Works, 5 Clive Row,Calcutta (a); LR/3279A, 15-11-61 (b); 12-8-65 (e).

72. Sarbasree Prakash Chand Gupta and Shyamalal Gupta and Sm. Bhagwati Devi Gupta, carrying on business under the trade name Shri Prakash Industrial Corporation, 21A Canning Street, Calcutta (a); LR/3620A, 12-11-64 (b); (A) H. B. Wire (d); 13-8-65 (e).

73. (S) Shri Kailash Kumar Sehgal, Sm. Prakash Vati Sehgal, Shri Payralall Sehgal, carrying on business under the trade name Messrs. Lucky Machinery Stores (India) (for) Shri Pran Nath Sehgal and Shri Payaralall Sehgal, carrying on business under the trade name Messrs. Lucky Machinery Stores (India) 21B Canning Street, Calcutta-1 (a); LR-3166A, 7-7-59 (b); 13-8-65 (e).

74. Atmaram Sonthalia, carrying on business under the trade name General Supplies, 25A Swallow Lane, Calcutta (a); LR/350B, 11-8-64 (b). (A) Brass ryd pipe,, glass rod, m. s. rounds, m. s. square, bright rod chain (d); 14-8-65 (e).

75. Shri Jatindra Kumar Dass, carrying on business under the trade name Jatindra Kumar Dass, 211 Old Chinabazar Street, Calcutta (a); LR/1186A. 3-11-45 (b); (A) Glass sheets (wired and figured) (d); 14-8-65 (e)

76. (S) Sarbasree Biswanath Pasari, Nandlal Pasari, Satya Narayan Pasari, Surendra Kumar Pasari (Minor), Arun Kumar Pasari (Minor), Kashi Prosad Pasari (Minor), carrying on business under the trade name Vishwa Engineering Works (for) Sarbasree Biswanath Pasari, Nandlal Pasari, Satya Narayan Pasari, carrying on business under the trade name Viswa Engineering Works, 61 India Exchange Place, Calcutta (a); LR 3555A. 31-1-64 (b); 14-8-65 (e).

77. (S) Sarbasree Nandlal Pasari, Satya Narayan Pasari, Arun Kumar Pasari (Minor), Kashi Prosad Pasari (Minor) Narendra Kumar Pasari (Minor) Birendra Kumar Pasari (Minor) Sm. Manju Kumari Pasari (Minor), Sm. Sudha Kumari Pasari (Minor), carrying on business under the trade name Satya Narayan Nandlal & Co. (For) Nandlal Pasari, Satya Narayan Pasari, Arun Kumar Pasari, Kashi Prosad Pasari, Narendra Nath Pasari, Birendra Nath Pasari, carrying on business under the trade name Satya Narayan Nandlal & Co., 16 India Exchange Place, Calcutta (a), LR/3465A, 4-7-63 (b); 14-8-65 (e).

78. Rathindra Nath Sen, carrying on business under the trade name Messrs. Albert Smith & Co. C/6 Gillander, House, Netaji Subhs Road, Calcutta (a); LR/3417A 7-2-63 (b); (A) Iron oxide powder (b), 16-8-65 (e).

79. Tarapada Bhattacherjee, proprietor, carrying on business under the trade name Messrs. T. P. Bhattacherjee & Co., 20 Netaji Subhas Road, Calcutta (a); LR/1820A 15-11-59 (b); (A) Ridging, galvanised sheets small tools and implements, rope, gum, bucket and tea garden stores (d); 17-8-65 (e).

80. Sarbasree Vishnu Prosad Ravel, Usha Kant D. Ravel and Sm. Godavari Been D. Ravel, carrying on business under the trade name Ravel Mining Co., 10 Canning Street, Calcutta (a); LR/3276A, 26-6-59 (b); (A) Drilling machines, pipe and bending, flexible shaft grinder (d); 20-8-65 (e).

81. Krishan Chandra Talwar, carrying on business under the trade name Messrs. Bearing Sales Service 20 Netaji Subhas Road, Calcutta-1 (a); LR/2780A 10-8-58 (b); (A) Bearing with components and fitting nuts, bolts, washer (D) Ball bearing colliery hoistag fitted with motor, hardware (d); 20-8-65 (e).

82. Shri Tara Sarup, carrying on business under the trade name Indian Cork Mills (S) 24 Netaji Subhas Road, Calcutta (for) 7 Waterloo Street, Calcutta (a) (S) LR/3727A (for) EL/3535A, (b); 21-8-65 (e).

83. Shri Sunil Chandra Banerjee, carrying on business under the trade name Messrs. Empire Store Supply Syndicate, 10 Canning Street, Calcutta (a)

LR/3348A, 26-5-65 (b); (A) Grinding wheel high speed steel, Flexible steel wire brush, bleaching powder, soda ash, hair belting, rubber, belting brass scrap, copper ingot, boiler compound and white lead dry (d), 24-8-65 (e).

84. Messrs. Rajendra Nath Pyne, Birendr. Nath Pyne, carrying on business under the trade name Auddy Pyne & Co., 4 Commercial Buildings, Netaji Subhas Road, Calcutta (a); LR/3398A, 30-5-58 (b). (A) Hammers, augurs, chisels, wrenches, screw wrenches, spanners, Tongs (d); 23-8-65 (e).

85. Sarbasree Omprakash Jhunjhunwala and Radheshyam Jhunjhunwala carrying on business under the trade name Messrs. Textile Overseas Agency, 21B Canning Street, Calcutta (a); LR/3519A 16-12-63 (b). (A) Swell spring shuttle drag, spring chain, and links (b), 24-8-65 (e).

86. (S) Shri Parmeshwarlal Agarwala, carrying on business under the trade name Messrs. Gunny Export Corporation (for) Sarbasree Parmeshwarlal Agarwala and Muralidhar Agarwala, carrying on busmess under the trade name Messrs. Gunny Export Corporation, 21B Canning Street, Calcutta, (Ground floor) (a); LR/3193A, 21-11-60 (b); 24-8-65 (e).

87. Messrs. Gobind Ram Agarwala, Sree Niwas Agarwala, carrying on business under the trade name Reliable Industrial Stores, 59 Netaji Subhas Road, Calcutta (a); LR/3677A, 1-4-56 (b); (A) Glue, torch, chips, brass rod, broom stick, jute twine, jutespun yarn, washer lead, jute (hemp) (d); 26-7-65 (e).

88. Mac-Wood (India) Private Ltd., 5 Clive Row, Calcutta (a); LR/3510A, 6-11-63 (b); (A) Shoe eyelet, shoe lace (b); 26-8-65 (e).

89. Messrs. Evershine Industries Pvt. Ltd., 28 Canal West Road, Calcutta (a); MK/3107A, 21-1-60 (b). (A) Cleaners and polishes, silicates and stearates, Polycates, Polystyrene Polyester foam compound, Adhesives and laboratory chemicals after the words Black Japan for sale (c); 27-8-65 (e).

90. Shri Ranjit Singh Nahata and Shri Rikhab Chand Parasan, carrying on business under the trade name Messrs. R. S. Steel and Allied Agency, 50 Girish Park North, Calcutta (a); MK/3770A, 24-7-64 (b); (A) in re-sale column: Circular Saw, Screw, driver, Puly Puller, Coir Rope, Welding, Electro Rod, Iron Scrap, 30-8-65 (e).

91. Shri Jai Prakash Gupta and Shrimati Raj Dulari Gupta, carrying on business under the trade name Messrs. Kaspian Enterprises, (S) 1A Bacharam Chatterjee Lane, Calcutta-5 (a); (for) 1A Bechu Chatterjee, Lane, Lane, Calcutta-5 (a); MK/3915A, 27-5-65 (b); 30-8-65 (e).

92. (S) Partners, Shri Ratanal Baid and Shri Lakshmi Chand Baid carrying on business under the trade name Messrs. Pravat Timbers, 11/3-H Canal Circular Road, Calcuatta (a); (for) Partners, Messrs. Ganji Walji, Ratanlal Baid and Lakshmi Chand Baid, carrying on business under the trade name Messrs. Pravat Timbers, MK/2149A, 29-6-51 (b); 30-8-65 (e).

93. Shri Maniklal Daga, Proprietor, carrying on business under the trade name Messrs. Indian Trades & Industries, 5 Fakir Chakraborty, Lane, Calcutta (a); MK 3922A, 29-5-65 (b); Delete in resale column : Tension hooks and M. S. Glums, (A) in resale column : Putty, Window fittings, M. S. Gratings, and M. S. Grill Trolley, Trolley, fittings, lightening arrestor, Pipes and tubes, Box straping (Hoop iron) Tool and Alloy Steel Gun Metal Castings, screws, Brass sheet, Glass, Machinery, parts and steel rod 31-8-65 (e).

94. Shri Sankar Mull Shroff, carrying on bsuiness under the trade name Messrs. Saraf Engineeirng Works, 381 Ramtanu Bose Lane, Calcutta (a); MK/3596A, 6-10-59 (b); (Add) in re-sale column: Magnasium sulphate, (d); 2-9-65 (e).

95. Messrs. Balkampiram Verma and Badri Prosad Verma, partners, carrying on busiiness under the trade name Balkampiram Badri Prasad, 77 Kailash Bose, Street, Calcutta (a); MK/2779A, 21-6-57 (b); (Ad) in re-sale: Channel Angle, Cold and Rolled strips, Joint Flat, square, Plate, cuttings, Aluminium copper, Brass Iron Scrap and boring, Round Pipe Cuttings, (d); 3-9-65 (e).

96. Shri Lakshmi Shankar Tripathi, and Shri Ramchandra Singh, carrying on business under the trade name Messrs. Ashoke Chemical Industries, 226 Bagmari Road, Calcutta (a), MK 3,74A, 29-7-64 (b); (A) in Mfg. column Amonia Gas, Amon chloride and Lime after (1) the word Sodium Chloride (2) Liquor Amonia after the word "Nitric Acid" (c); (A) in re-sale column: Sulphuric Acid, Acid Nitric Hydrochloride acid, calcium chloride, Acitic acid, Chloride, Amonium Acetate, Potassium Inodide Copper sulphate (d); 2-9-65 (e).

97. Messrs. Kalpataru Private Ltd., 226 Bagmari Road, Calcutta (a), MK 2553, 31-6-65 (b). (A) in resale column, Electrodes (d), 2-9-65 (e).

98. Shri Harilel Mehta, Proprietor, carrying on business under the trade name Messrs H Mehta & Sons, 111 Netaji Subhas Road, Calcutta (a); MR/2798A, 29-6-65 (b); (A) Door fittings window fittings, screw, glass tubes, jointing compound, emery papers, boiler fittings, bulbs, aluminium bars, strips and wires, strapping machine and parts, grinding and polishing wheels and discs (d), 27-8-65 (e).

99. Messrs Mahabir Goods Suppliers (Private) Ltd., 208 Mahatma Gandhi Road Calcutta (a); MR/2723A, 31-1-64 (b); (A) Industrial rubber goods, break lining, asbestos goods (d), 28-8-65 (e).

100. Messrs. Nagarmal Bagla and Ramnath Agarwal, carrying on business under the trade name Ramesh Chandra Dilip Kumar 178 Mahatma Gandhi Road, Calcutta (a); MR/2770A, 24-12-64 (b); (A) Raw materials canvas; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Canvas bags (c); (A) Sulphur powder (d); 28-8-65 (e).

101. Shri Kamalpat Singh Doogar, carrying on business under the trade name Messrs. Lotus Trading (S) 76 Purusottom Roy Street, (Khangrapatty) Calcutta (for) 84B Sambhu Nath Pandit Street, (a); Calcutta(1) (a); (S) MR/238B (for) AL/82B (b); 28-8-65 (e).

102. Messrs. Chhaganlal Rathi, Sohanlal Rathi and Hanuman Das Rathi carrying on business under the trade name Muralidhar Aidan (S) 157 Netaji Subhas Road, Calcutta for 16 Pagayaputty Street, Calcutta, Calcutta-(1) (a); (S) MR/239B for RJ/220B (b); 28-8-65 (e).

103. (S) Messrs. Shiwkishan Mall, Ram Kishan Mall, Shree Kishan Mall carrying on business under the trade name Messrs. Hari Kishandas Ram Kishan for Messrs. Harikishandas Mall, Shewkishan Mall, Ramkishan Mall, Shree Kishan Mall carrying on business under the trade name Messrs. Hari Kishandas Ramkishan, 216 Mahatma Gandhi Road, Calcutta (a); MR/2632A, 18-1-62 (b); 30-8-65 (e).

104. Messrs. Bholanath Roy and Sudhir Kumar Sen, carrying on business under the trade name Messrs. National Stores Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR/2622A, 8-3-61 (b); (A) Glass pane (d); 31-8-65 (e).

105. Shri R. K. Paul, carrying on business under the trade name Messrs. Rajani Kanto Paul, 113A Monohardas Street, Calcutta-7 (a); (A) MR/2322A, 27-12-55 (b); (A) Screws, hinges, bolts, nuts, washer, steel files, nail and panel pin, tower bolts, set screw, hack saw blade, brass fittings, rivets kodali, split pin, haps and staples, self bracket, curtain rod tacks (d); 31-8-65 (e).

106. (S) Shri Aloke Kumar Paul, Karta H. U. F., carrying on business under the trade name Jitendra Nath Paul for Shri Jitendra Nath Paul, carrying on business under the trade name Messrs. Jitendra Nath Paul, 113 Monohardas Chawk, Calcutta (a); MR/2346A, 25-6-56 (b); 31-8-65 (e).

107. (S) Dwarkadas Bihani, Nand Kishore Bihani, Bhairudan Mall, Anusuadevi Mall, Kamala Devi Mall, Bejoy Kumar Mall and Jogmohan Mall carrying on business under the trade name Dwarkadas Jogmohan (for) Messrs. Jaikishandas Mall, Dwarkadas, Bihani, Nand Kishor Bihani, Bhairendan Mall, Ansuadevi Mall, Kamala Devi Mall, Bijoy Kumar Mall and Jagmohan Mall carrying on business under the trade name Dwarkadas Jogmohan, 216 Mahatma Gandhi Road, Calcutta (a); MR/2653A, 22-6-62 (b); 1-9-65 (e).

108. Sarbasree Bijoy Krishna Nag, Tarapada Nag, Abhoypada Nag, Joydeb Nag and Subodh Chandra Nag carrying on business under the trade name Bijoy Krishna Nag & Sons, 113 Monohardas Chawk, Calcutta (a); MR/1314A, 18-5-46 (b); (D) Hardware goods, (A) Tools, garden and agricultural implements, polishing materials, brush, tube-well and fittings, ropes, measuring tapes and instruments, pulleys, emery paper, emery cloth waterproof papers, nails, irons, rivets, grinding stones and wheels, washers, water and oil gams, buckets, tubs, scale balance, welding materials, ball bearings, expanded metal, wire and wire products, door window and furniture fittings, belting and parts (d); 1-9-65 (e).

109. (S) Messrs. Akshay Kumar Bose, Ajit Kumar Bose and Ajoy Kumar Bose, carrying on business under the trade name N. Bose & Sons, (for) Shri Nagendra Nath Bose, Proprietor, carrying on business under the trade name N. Bose & Sons, 45/1 R. K. Ghosal Road, Calcutta-42, (A) Rampurhat Railway Siding, Birbhum (1), Durgapur Railway Siding, Burdwan (2) (a); (S) PG/218B (for) PG/2442A (b); 25-8-65 (e).

110. Shrimati Sudha Rani Banerjee, carrying on business under the trade name Esbee & Co., P-2 Mitra Colony, Calcutta-34 (a); PG/3155A, 1-2-61 (b); (A) Sodium nitrate, sodium acetate, acid acetic glacid, felspar, fire clay (d); 26-8-65 (e).

111. (S) Shri Krishan Baldev, carrying on business under the trade name Veeky Cosmetics and Chemicals (for) Shri Virendra Kumar Agarwalla, carrying on business under the trade name Veekay Cosmetics and Chemicals, 18/211 Dr. N. G. Saha Road, Calcutta-34 (a); PG/2579A, 12-8-61 (b); 26-8-65 (e).

112. Shri Dhirendra Nath Hazra, Proprietor, carrying on business under the trade name New India Trading Co., 36 Brabourne Road, Calcutta (a); RB/693A, 8-11-64 (b); (A) Card-board boxes and polythene bags (d), 27-8-65 (e).

113. The Reliance Jute Mills Co. Ltd., 9 Brabourne Road, Calcutta (a); RB/1451A, 25-9-41 (b); (A) Hemp (d); 28-8-65 (e).

114. Messrs. Paritosh Dev Gupta and Anjan Deb Gupta, carrying on business under the trade name The Machinehand (India), 16 Mangoe Lane, Calcutta (a); RB/1362A, 4-12-62 (b); (A) Plate bending machine (d); 28-8-65 (e).

115. Messrs. Gouri Shankar Chandak, Umashankar Chandak, Kunja Behari Taparia & Ghanshyamdas Taparia carrying on business under the trade name Progressive Engineering Corporation, (S) 14/2 Old China-bazar Street, Calcutta (for) 43/1 Strand Road, Calcutta (a); (S) RB/1577A (for) MR/2741A (b); 28-8-65 (e).

116. Messrs. Godrej & Boyce Manufacturing Co Ltd., 9 Brabourne Road, Calcutta (A) Calcutta-1 (a); RB/55B, 20-9-57 (b); 30-8-65 (e).

117. (S) Shri Tustu Charan Neogi, Proprietor, carrying on business under the trade name Butto Kristo Neogi & Co for Sarbasree Tustu Charan Neogi and Ganesh Chandra Neogi carrying on business under the trade name Butto Kristo Neogi & Co., 14/2 Old China bazar Street, Calcutta (a); RB/173A, 29-9-41 (b); 31-8-65 (e).

118. Shri Arun Kumar Mukherjee & Murari Mohan Ghosh carrying on business under the trade name General Stores & Engineering Co., 10 Lallbazar Street, Calcutta (a); RB/882A, 8-8-57 (b); (A) and fittings thereof (d); 1-9-65 (e).

119. Shri Denesh Chandra Nanjee Burai Raghunath Prosad Jhunjhunwala & Govind Prosad Bholica carrying on business under the trade name Messrs. Magnates India, 5 Mission Row, Calcutta (a); RB/1552A, 28-5-65 (b); (A) Boric acid, phosphoric acid, hydrosulphite of soda, activated carbons, activated fullers earth, sodium brichromate (d); 1-9-65 (e).

120. Shri Pran Nath Gupta, carrying on business under the trade name S. Tosh & Co., 14/2 Old China-bazar Street, Calcutta (a); RB/1505A, 11-12-64 (b); (A) Button (d); 2-9-65 (e).

121. Shri Shewchanrai Bhiwaniwala, Proprietor, carrying on business under the trade name Messrs Shewchandrai Muralidhar of 65 Cotton Street, Calcutta (a); RJ/2559A, 24-12-54 (b); (S) Textiles, spices, jute, utegoods, sugar, grains, cotton seeds, umbrella, iron rods and bands, mahra, ground nut, linseed, cocoanut oils, tea, alum soda, gugul herbs, black salt, copper sulphate, sohaga, ammonium cloride, sodi-bi-carb, saltpetre, ishab gul, catachu, sandal wood, paperbags and tarpoulines. For textiles spices, chemicals, jute, utegoods, sugar, grains, hardwares, metals, cotton seeds umbrella, iron rods and bands, mahra, groundnut linseed, cocoanut oils, tea and paper (d), 26-8-65 (e)

122. (S) Shri Prabhulal Chandak Shri Kishulal Chandak and Shri Hanumandas Maheswari, Partners, carrying on business under the trade name Messrs. Bhajraj Maheswari, 203/1 Harrison Road, Calcutta (a); RJ/2404A, 25-8-65 (b); (for) Messrs. Bhojraj Maheswari 6-8-65 (e).

123. (S) Jhaman Das Meharchand Chotrani, Deomal Meharchand Chotrani, Chandrabhan Jhamandas Chotrani, Mohandas Jhamandas Chotrani, Thakur Deomal Chotrani and Girdarilal Jhamandas Chotrani, Partners, carrying on business under the trade name Messrs. Thakur Stores, for Shri Jhamandas Chotrani & Deomal Meharchand Chotrani Partners, carrying on business under the trade name Messrs. Thakur Stores, 201B Harrison Road, Calcutta (a); RJ/2855A 22-1-51 (b); 25-8-65 (e).

124. (S) Shri Ishwarlal Manilal Bhatt and Shri Manishankar Keshavdas Bhatt, Partners, carrying on business under the trade name Messrs. Iswarlal Manilal Jariwala (for) Messrs. Ishwarlal Manilal of 65 Cotton Street, Calcutta (a); RJ/474A, 26-9-41 (b); 28-8-65 (e).

125. Shri Sujanmal Jain, Proprietor, carrying on business under the trade name Messrs. Sujanmal Jain, 76 Cotton Street, Calcutta (a); RJ/2969A 25-11-60 (b); (A) Ishabgul bhusi, amchur, dhup mehandi, ash, sabji, papar-khar, phamphar, flower, makhana, malgatta, marlam, borak, jafran, akalkhara, shahjira, dry rose (d) 1-9-65 (e).

126. Messrs. Ram Gopal Goenka, Raj Kumar Fogla, carrying on business under the trade name Indo Burma Traders, 19 Jorabagan Street, Calcutta (a) SH/3528A, 11-9-64 (b); (A) Super enamel copper wire, cathoroid sheet and pressphan sheet (d), 27-8-65 (e).

127. Shri Jaganath Dey & Netai Chandra Nandi carrying on business under the trade name Messrs. Sankar Prosad Dey, (S) 147/B Ahritolla Street, Calcutta (for) 26 Ahritolla Street, Calcutta (a) SP 2457A 31-7-56 (b); 30-8-65 (e).

128. Messrs. Puran Ch. Kholia, Dwijesh Ch. Bhatta, carrying on business under the trade name Nami Trading Corporation, 37 Raja Manindra Road, Calcutta-2 (a); SH/3537A, 19-9-64 (b); (A) Hose pipe belt hook, pencils, bolt and nuts, rivets, galvanised pipe, rosin, bleaching powder, galvanised buckets, rubber hose, crowbar and shovelts (d); 21-8-65 (e)

129. (S) Shri Lakshi Narayan Gupta (Shah), carrying on business under the trade name Ram Prosad Oil Mill, (for) Shri Ram Prosad Gupta (Shah), carrying on business under the trade name Ram Prosad Oil Mill, 47/1/C Shambazar Street, Calcutta-4 (a); SH/1640A, 25-1-60 (b); (S) Raw materials mustard seeds. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil (for) Mustard seeds and A and B certified by the purchasing dealer to be required for use in any process in the manufacturing of Mustard oil (e), 21-8-65 (e)

130. Messrs. Kalyan Kumar Mitra & Depak Kumar Mitra carrying on business under the trade name Mitra & Co. 133 Cornwallis Street, Calcutta-4 (a); SH/2832A, 30-7-59 (b); (A) Tea, barley, peas and provisions (d); 23-8-65 (e)

131. Shri Chunilal Roy, carrying on busines under the trade name Messrs. Deccan Soap Factory, 9 Gopal Chandra Chatterjee Road, Calutta (a), SH/2508A, 3-1-57 (b) (A) Castor oil, mahua oil, groundnut oil, linseed oil, paksa oil and tobacco oil after the word oil' (e) 24-8-65 (e).

132. Shri Atmaram Kejriwal carrying on business under the trade name Bellis General Industries, 39/3 Canal West Road Calcutta (a), SH/3637A, 10-5-65 (b); (A) Conbanstal bar, en steel bar and bright steel bar (d); 25-8-65 (e)

133. (S) Sarbashree Dilip Kumar Majumder & Keshab Ch. Majumder carrying on business under the trade name Sree Ma Type Foundry, for Shri Keshab Ch. Majumder carrying on business under the trade name Sree Ma Type Foundry 259 Upper Chitpore Road Calcutta 5 (a) SH/3338A 30-3-63 (b); 25-8-65 (e).

134. Shri Harsadray M. Pandya carrying on business under the trade name R. M. Industries, 37 Sankar Halder Lane, Calcutta-5 (a); SH/3563A 16-12-64 (b); (A) 1. Raw materials 2. Plant machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below Transformer parts after the words nil (e) 26-8-65 (e)

135. Sree Mohar Lal Sen, Proprietor, carrying on business under the trade name Monarilal Sen, Badamtala Bandel Bazar Bandel Hooghly (a), SP/1563A, 5-4-63 (b), (A) Groundnut oil refined groundnut oil, tea (d); 28-8-65 (e)

136. (S) Messrs. Shyama Prasad Guha, Bibhuti Bhusan Ghose and Gobinda Pada Mondal, Partners, carrying on business under the trade name Shyama Prosad Guha Bibhuti Bhusan Ghosh and Gobinda Pada Mondal, (for) Messrs. Bibhuti Bhusan Ghose and Ajoy Ch. Paul Partners carrying on business under the trade name Bibhuti Bhusan Ghose and Ajoy Chandra Paul Baidyabati Station Bazar, Boinchee, Hooghly (a), SP/822A 27-9-51 (b), 27-8-65 (e).

137. Messrs. Navneet Mohanta Vimal Chandra Mohanta and Naveen Chandra Mohanta, Partners, carrying on business under the trade name Mohanta Enterprise, 32 Jannagore Road, Serampore, Hooghly, 7 Swallow Lane, 1st floor, Calcutta (a); SP/103B, 31-7-61 (b); (A) Raw materials, plant, machinery, spare parts

and accessories, consumable stores viz. coal provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: steel windows, steel furniture, grills (c); 31-8-65 (e).

138. Messrs. Sambhunath Samanta, Ajit Kumar Samanta and Gurupada Samanta, Partners, carrying on business under the trade name Sambhu Nath Samanta, Ajit Kumar Samanta and Gurupada Samanta, Boinchee Station Bazar, Boinchee, Hooghly (a); SP/819A, 3-9-51 (b); (A) Groundnut oil (d); 1-9-65 (e).

139. (S) Deb Prosad Chiney, Sachindra Nath Chiney, Dhananjay Chiney, Mritunjay Chiney, Sanjay Kumar Chiney, Ranjay Kumar Chiney, Dinjoy Kumar Chiney carrying on business under the trade name Gaya Ram Chiney and Deb Prosad Chiney (for) Gayaram Chiney, Deb Prosad Chiney, Sachindra Nath Chiney and Dhananjay Chiney, carrying on business under the trade name Gaya Ram Chiney and Deb Prosad Chiney , A-4 Jagannath Ghat, Calcutta (a); JK/1909A, 23-5-49 (b); 20-8-65 (e).

Explanatory notes.- Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended.--

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 289 C.T.- 9th September 1965 In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are publihsed for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Goracband Dey, Mathura Nath Chandra, Chawkbazar, Bishnupur, Bankura (a); BK-207A, 1-3-52 (b); Millmade cloth, handloom cloth and hossiery (d); 24-8-65 (e).

2. Messrs. Prahladrai Saraogi, Nutanganj, Bankura (a); BK-174A, 31-8-50 (b); Wooden slippers, beams and any other raw materials and machinery parts certified by the purchasing dealer to be required for use in any process in the manufacture of furniture and slippers for sale (c); Slippers, furniture, beams fuel wood, iron and iron goods (d); 25-8-65 (e).

3. Shri Prafulla Chandra Pal, proprietor, carrying on business under the trade name Messrs. Prafulla Soap & Candle Works, Cooch Behar (a); CB-223A 1-5-51 (b); Raw materials, provided that all goods for which exemption from payment of sales Tax is claimed are intended for use in the actual process of manufacture of the goods named below : Washing soap (c); 1-9-65 (e).

4. Messrs. Jiban Krishna Sinha and Prasanta Kr Paul Choudhury, carrying on business under the trade name of Wire and Wire Products, Boragachia, P.O Boragachia, Howrah (a); HW-2688A, 14-3-64 (b). Raw materials. Plant, machinery spare parts and accessories. Consumable stores—nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Split pin (c); 26-7-65 (e).

5. Shri N H. Partridge in the status of president, carrying on business under the trade name. Institute Canteen, B N. R., P.O. Kharagpur, Midnapore (a), MN-712A, 17-5-58 (b); (1) Raw Materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bread for sale (c); Tin provisions, patent medicines, toilets, stationery and sweets, toys cigarettes, cigars, biscuits, sporting goods and oilman stores, textile goods and cloth (d); 24-8-65 (e).

6. Messrs. Bethal Das Benani, Ballavdas Benani and Gopeda Benani, carrying on business under the trade name, The Hessian and Gunny Traders, 43 Strand Road, Calcutta (a); MR-1066A, 21-3-44 (b); Gunny hessian, non-ferrous metal and piece goods (d); 31-8-65 (e).

7. Messrs. Ganeshmal Baid, Rautmal Baid, Mohanlal Baid, Rajchand Baid, carrying on business under the trade name Pannalal Joharmal, 37 Cross Street Calcutta (a); MR-390A, 27-9-41 (b); Jute, hessian, piece goods, silver, linseeds, wheat, cotton, sugar, saries, gold (d); 1-9-65 (e).

8. Messrs. Pahalumal Thalani, Hiralal Thalani and Narsumal. carrying on business under the trade name Pahalumal Brothers, P.O. Bartala, Akra, 24 Parganas (a); PG-1977A, 8-8-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bricks (c); 20-8-65 (e).

9. Messrs. Surajmal Mohta & Co., Ltd., 2 Brabourne Road, Calcutta (a); RB-1201A, 11-2-46 (b); Jute and jute products (d); 27-8-65 (e).

10. Messrs. Keshu Co. (P) Ltd., 30-31 Kalakar Street, Calcutta (a); RJ-2560A, 24-12-54 (b); Textiles (d); 8-8-65 (e).

11. Messrs. Daluram Deokinandan, 68 Cotton Street, Calcutta (a); RJ-2615A. 11-11-55 (b); Bullian and spices (d); 23-8-65 (e).

12. Messrs. Sutlej Hosiery Mills, 203-1 Harrison Road, Calcutta (a); RJ-2555A. 20-11-54 (b); All kinds of woolen and cotton hosiery goods (d); 1-9-65 (e).

13. Messrs. Ratan Enterprises Ltd., 95 Cossipore Road, Calcutta (a); SH-3357A. 30-5-63 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Oxygen gas, accylene gas, cotton waste and emery cloth and emery paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Refrigeration and conveyor equipment, steel furniture, general spare parts, structurals, viz., trusses, tillars and sliding doors and hanging door, general fabrication of jogs and fixture (c); 1-9-65 (e).

14. Shri Multan Chand Sarda, proprietor, carrying on business under the trade name Multan Chand Sarda, 33 Brabourne Road, Calcutta (a). RB-645A, 7-2-56 (b); Gunny bags, hessian (d); 20-8-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 290C.T.—9th September 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information.—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Zaverilal M. Gandhi, carrying on business under the trade name Penco Oil Company, 13 Armenina Street, Calcutta (a); 1477A(AT) Central, 2-9-65 (b).

2. Shri Dahyaben Ranchhodbhai Patel, Shri Chanchalaben Chhotabhai Patel, Smt. Hasumati Ben Jashabhai Patel, Sm. Surajben Chunibhai Patel, Sm. Naliniben Mahendrabhai Patel, Shri Ghanshyambhai Ranchhodbhai Patel, carrying on business under the trade name Ghanshyam & Co., 3C Rupchand Roy Street, Calcutta (a); 1478A(AT) Central, 2-9-65 (b).

3. Messrs. E. R. Vindran, K. Sumitra Choudhury, S. N. Roy, R. N. Deb & Kodi Krishna Navada, carrying on business under the trade name Electroplex, 30 Chowringhee Road, Calcutta (a); 976A(BH) Central, 24-8-65 (b); Transformer (c).

4. Shrimati Urmila Kapur & Shrimati Lalitha Mallya, carrying on business under the trade name Kamsco Design & Sales Promotion Consultents-Shop-Malika, 2A Shakespeare Sarani, Calcutta (a); 978A(BH) Central 25-8-65 (b). Raw materials, sewing machines and accessories and tools for use in manufacture for Ladies Hand Bags (d)

5. Shri Haridas Mukherjee carrying on business under the trade name D. Harry & Co., 27 S. R. Das Road, Calcutta (a); 979A(BH) Central, 25-8-65 (b).

6. Shri Shantilal Virpal Desai, carrying on business under the trade name Indo Chemical Co., 56-1 Canning Street, Calcutta, Room No. A 13, Calcutta (a); 1658A (CL) Central, 13-8-65 (b).

7. Sarbasri Rahamatullah Khan, Shawkatulla Khan and Hashmatulla Khan, ccarrying on business under the trade name Messrs Saran Metal Sales Agency, 38 Madan Mohan Barman Street, Calcutta-7 (a); 1659A (CL) Central, 14-8-65 (b).

8. Shri Radheshyam Sharma carrying on business under the trade name Sharma Electrical Trading Co., 309 Bepin Behari Ganguly Street, Calcutta (a); 1660A (CL) Central, 14-8-65 (b) Electrical insulators (c).

9. Shri Suresh Chandra Daftary, carrying on business under the trade name Universal Carbon Co., 46 Ezra Street, Calcutta (a), 1661A(CL) Central, 14-8-65 (b).

10. Daudayal Kothari Proprietor, carrying on business under the trade name Shree Krishna Commercial Corporation 20 Strand Road, Calcutta (2nd floor) (a); 1892A(CR)C, 24-8-65 (b); Paper and board (c).

11. Shri Chamanlal Arora Proprietor, carrying on business under the trade name Rajib Engineering Works 71A Netaji Subhas Road, Room No. D-8-5A, Calcutta (a); 1893A(CR)C, 25-8-65 (b).

12. Messrs. Roger Engineering Ltd., 5 Synagogue Street, Calcutta (a); 1894A(CR)C, 25-8-65 (b).

13. Messrs. Durgapada Mukherjee, Ajit Kumar Mukherjee and Pankoj Mukherjee, carrying on business under the trade name Carl Engineering Co., 40 Netaji Subhas Road, Calcutta (a); 1895A(CR)C, 25-8-65 (b). Raw materials. Provided that all goods for which

exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolts and nuts, flange, wash washer, brush and (ii) machine parts (d).

14. Messrs. Bhanwarlal Dave, Radheshyam Rungta, Satya Narayan Rungta and Daulal Dave, carrying on business under the trade name Steel Construction Company of 138 Canning Street, Calcutta (a); 1896A(CR) C, 26-8-65 (b); Iron and steel (c); (1) Raw materials, iron and steel, rivets, bolts, nuts, washer. (2) Plant machinery spare parts and accessories. (3) Consumable stores, e.g., Paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of amnufacture of the goods named below: - (i) steel structure (d).

15. Shri Lalchand Barma, Proprietor, carrying on business under the trade name Kishore Wool Store, 14 B. M. Chatterjee Road, Darjeeling (a); 405A (DJ)C, 31-8-65 (b); Knitting yarn (c).

16. Messrs. Kashmirilal Bansal and Deokinandan Bansal, carrying on business under the trade name Bansal Iron and Steel Co., 135-35-21 Girish Ghose Road, Belur, Howrah (a); 1099A(HW) (Central), 23-8-65 (b).

17. Shri Shyamlal Tibrewala and Sm. Sabitri Bhuweka, carrying on business under the trade name Shankar Rubber Industries, 38-39 Jaibibi Road, Howrah (a); 1100A(HW) Central, 25-8-65 (b).

18. Shri Ramniwas Chaudhury and Sm. Kamala Devi Chaudhury, carrying on business under the trade name Bengal Hammer Industries, 20 Maharshi Debendra Road, Calcutta (a); 1227A(JK) Central, 27-8-65 (b).

19. Messrs. Roshanlal Dalmia and Bhagirathmal Goyal, carrying on business under the trade name Roshanlal Bhagirathmal, 133 Cotton Street, Calcutta-7 (a); 1228A(JK) Central, 27-8-65 (b);

20. Messrs. Shio Sankar Prasad, Shanturam, Jokhanlal Prasad, Rambachan Prasad and Achhelal Prasad, carrying on business under the trade name Shio Sankar Prasad Satyanarayan, Main Road, P. O. Siliguri, Darjeeling (a); 620A(JP) Central, 25-8-65 (b); Jeera (c).

21. Shri Jamini Kanta Das, proprietor, carrying on business under the trade name Messrs. Lakshmi Bhandar, D. L. Roy Road, Krishnagar, Nadia (a); 175A(KR) (C), 13-8-65 (b); Bamboo and timber (c); Bamboo and timber for use in manufacture of bamboo-mats, doors and windows, sized timber (d).

22 Nimai Ch Gorai, Taradas Gorai, Kartic Chandra Gorai and Jagabandhu Gorai, partners, carrying on business under the trade name Nimai Chandra Gorai & Sons, 18 Dr. D. N. Roy Road, Krishnagar, Nadia, No. of branches - one, 90 Maharshi Debendra Road, Calcutta-6 (a); 176B(KR) (C), 20-8-65 (b); Gram, mustardseeds, mushuri, pulses, molasses, spices, groundnut, rice, sugar (c).

23. Narayan Chandra Gorai, Ganesh Chandra Gorai and Madhusudan Gorai, partners, carrying on business under the trade name Narayan Chandra Gorai & Sons, 27 College Street, Krishnagar, Nadia, No. of branches - one, 90 Maharshi Debendra Road, Calcutta-6 (a); 177B(KR) (C), 20-8-65 (b); Gram, mustardseed, mushuri pulses, molasses, spices, groundnut, rice, sugar (c).

24. Sarbasree Vijoy Kumar Parwal, Parimal Saboo, Mahendra Kumar Saboo and Sm. Triveni Devi Parwal, carrying on business under the trade name Messrs. J. H. Trading Co., 27-2D Strand Road, Calcutta (a); 1690A(LR) Central, 20-8-65 (b); Grease cap, pullies planner machines, pipes, gas tape, perforated sheets, nail, rubber ball, electric drill machines, drills, wood screws, bolts, nuts, sawal, plug bit handle, drill stand, electric motors, starters, warm blade, bucket, m. s rounds, brush fire buckets, v. belts, switch, planner blade, electrodes, shafting, m. s. angle, electric fan, bare wire, PVC wire, t.w.boards, cables, glands, couplings wrenches, spanners, sted sheets, socket, R. J. box, earth clip, check nut, d. r. block, inspection bend, electric asccessories, porcelain connector, conduit pipe ball bearings, eylet type, c. c. m.s.rods, strips, bakelite sheet, underground cables, cable end box, cable compound, reamers, magnet, Oc. B., packing crease and water meters (c).

25. Sarbasree Radhe Shyam Khemka and Basudev Prasad Kejriwal, carrying on business under the trade name K. K. Dye Stuffs Agencies, 5 Clive Row, Room No. 65(3rd floor), Calcutta (a); 1691A(LR) Central 21-8-65 (b); Meta white (c).

26. Shri Parimal Chatterjee, carrying on business under the trade name Kudos of India, 12B Netaji Subhas Road, Calcutta (a); 1693A(LR) Central, 25-8-65 (b); Battery charging st, aerial fuses, megger, diesel ganering set, electrical motors, pillar box, h. t. cable bor meters, current transformers, electric starter, machine tools, drill machine and parts thereof, starter, switch (c); Leather case and wooden packing box (g).

27. Shri Ram Chetan Bathija, carrying on business under the trade name Messrs. Bathija Corporation 16 India Exchange Place (Room No. 25) Calcutta 1694A(LR) Central, 26-8-65 (b).

28. Shri Ajit Kumar Ghosal, carrying on business under the trade name A. K. Ghosal & Sons, 23 Canning Street, Room No. 54, Calcutta (a); 1689A(LR) Central 16-8-65 (b).

29. Shri Kanumall Surana, carrying on business under the trade name Messrs. Bengal Pen Co.; 5-1B Garanhata Lane, Calcutta-6 (a); 1323A(MK) Central, 28-8-65 (b); Clip and rings, for the manufacture of Fountain pen and dot pen (d).

30. Messrs. Surendra Nath Khetry, Sudhir Nath Khetry, carrying on business under the trade name Tiger Agencies; 20 Umesh Chandra Dutta Lane, Calcutta (a); 1329A(MK) Central, 30-8-65 (b); Tullu pump (c)

31. Messrs. Santosh Kumar Tulshan, Naresh Kumar Tulshan, Badri Prosad Saffar and Sm. Chanda Devi Saffar, carrying on business under the trade name Messrs. Rubber Moulders, 218B Chittaranjan Avenue, Calcutta (a); 1330A(MK) Central, 31-8-65 (b).

32. Shrimati Kamal Kanta Arora, Sm. Saroj Arora, Sm. Neera Arora, Sm. Kusum Arora, carrying on business under the trade name Calcutta Chemical Corporation; 27 Nayan Chand Dutta Street, Calcutta (a); 1331A(MK) Central, 31-8-65 (b); Laboratory re-agents (c).

33. Shri Dharmpal Gupta, carrying on business under the trade name Messrs. Gupta & Cycle Industries; 8A Jagodyan Lane, Calcutta (a); 1332A(MK) Central, dated 31-8-65 (b); b. sheet for the manufactrue of cycle frames (d).

34. Shri Satyendra Nath Mitter, carrying on business under the trade name Messrs. S. N. Mitra & Co., 57 Radhabazar Street, Calcutta (a); 1246A(RB)(Central) 1-9-65 (b).

35. Shri Gabinda Chandra Dirghanji, proprietor, carrying on business under the trade name Messrs. Royal Machinery Corporation, 227 Mahatma Gandhi Road, Calcutta (a); 943A(RJ) (Central), 21-8-65 (b)

36. Shri Rajendra Kumar Arora, Shri Ram Kripal Sarma, partners, carrying on business under the trade name Messrs. R. K. Iron and Steel Corporation, 171-A Mahatma Gandhi Road, Calcutta (a); 944A(RJ) Central, 28-8-65 (b).

37. Shri Tej Karan Bajuria, proprietor, carrying on business under the trade name Messrs. Mahendra Trading Co., 20 Mullick Street, Calcutta (a); 945A(RJ) Central, 28-8-65 (b).

38. Sreemati Santi Sudha Saha carrying on business under the trade name Sidheswari Hardware Stores, 1 Pathuriaghata Street, Calcutta-6 (a); 1280A(SH) (Central), 20-8-65 (b); Iron pans, iron chain, iron washers, buckets (c).

39. Messrs. Ramkaran Dubey, Ramacharya Dubey & Rupkali Devi carrying on business under the trade name Kashi Timber Trading Co., 67-10 Strand Road, Calcutta-6 (a); 1281A(SH) (Central), 23-8-65 (b); Timber (c).

40. Shri Kanai Lal Kundu carrying on business under the trade name Dutta & Dutta, 13D Indra Biswas Road, Calcutta-37 (a); 1282A(SH) (Central), 23-8-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Tele communication materials (d).

41. Messrs. Kalo Baran Kundu, Nirode Baran Kundu and Jyoti Baran Kundu carrying on business under the trade name Kalo Baran Kundu, 67-22 Strand Road, Calcutta-6 (a); 1283A(SH) (Central). 23-8-65 (b); Timber, paint (c).

42. Sreemati Dulu Rani Dutta carrying on business under the trade name Sitaram Engineering Co., 30B Gopi Mohan Dutta Lane, Calcutta-3 (a); 1284A(SH) (Central), 23-8-65 (b); Railway singnalling equipments (c).

43. Shri Jashwant Kumar Patel, carrying on business under the trade name Calcutta Dairy Products Co., 19 Galiff Street, Calcutta-4 (a); 1285A(SH) (Central) 24-8-65 (b); Raw materials, for use in the manufacture of Ice cream (d).

44. Messrs. Chhotulal Fulfagar & Sultan Mall Lodha, carrying on business under the trade name Chhotulal Sultanmall, 13 Prasanna Kumar Tagore Street, Calcutta-6 (a); 1286A(SH) (Central), 27-8-65 (b);

45. Messrs. Jagadish Prosad Agarwala & Girdharilal Lihla, carrying on business under the trade name of Damodar Prosad Babulal, 62-2 Strand Road, Calcutta (Entrance from 187 Maharshi Debendra Road, Calcutta - 6 (a); 1287A(SH) (Central), 31-8-65 (b); Timber (c)

S. K. BOSE, Commissioner.

No. 291C.T.—9th September 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules 1958 the following names and addresses of registered, dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Gangadin Chowdhury,Shri Pravatilal Chowdhury, Shri Gajanand Chowdhury and Shri Bhagirathlal Chowdhury, carrying on business under the trade name Messrs. Gurudayal Gangadin., 106 Diamond Harbour Road, Calcutta (a); 219A(AL) Central, 6-2-60 (b); (A) Maize (c); 1-9-65 (h).

2. Shrimati Raj Gambhir carrying on business under the trade name Messrs. Pinkto Chemicals, 7 Amratola Street, Calcutta (a); 1228A(AT) Central, 6-2-62 (b); (A) Copper sulphate, hexamine (c); 27-8-65 (h).

3. (S) Sarbasree Jamnadas Bhawanbhai Patel Mansukhlal Bhawanbhai Patel Vallabhdas Bhawanbhai Patel, Chhaganlal Jethabhai Patel, Vithal das Chanabhai Patel, Chhagan lal Jadavji Patel and Nanilal Vithaldas Patel carrying on business under the trade name J. B. Patel & Co. (for) Sarbasree Jamnadas Bhawanbhai Patel, Mansukhlal Bhawanbhai Patel Vallabhdas Bhawanbhai Patel, Popatlal Chakubhai Patel, Chhaganlal Jethabhai Patel, Vithadas Chakubha Patel, Bhawanji Bhawanbhai Patel and Chhagonla Jadavji Patel, carrying on business under the trade name J. B. Patel & Co., 14/3 Rupchand Roy Street, Calcutta (a); 1338A(AT) Central, 26-9-63 (b); 27-8-65 h).

4. (S) Shri Chandiram Lilaram and Shrimati Ghagibhai Lilaram, carrying on business under the trade name Chandiram Lilaram (for) Shri Chandiram Lilaram carrying on business under the trade name Messrs Chandiram Lilaram, 71 Canning Street, (C-25) Calcutta (a); 1451A(AT) Central, 11-5-65 (b); 2-9-65 (h).

5. Messrs. Shewbux Satyanarain, Bankura, Midnapore, Vishnupur, 30/31 Kalakar Street, Calcutta, (a); 1B(BK) (Central), 1-7-57 (b); (A) Paper (c); 20-8-65 (h).

6. Shri Sudha Krishna Dey, carrying on business under the trade name Messrs. Binapani Bhandar, Salar, Murshidabad (a); 137A(BR) (Central), 8-4-61 (b); (A) Co-coanut and broom strick (c); 20-8-65 (h).

7. Messrs. Champalal Chhajer, Mulchand Chhajer, Gobindram Chhajer and Ramlal Chhajer, carrying on business under the trade name Chhogmall Labhchand, Salar, Murshidabad (a); 18A(BR) (Central), 1-7-57 (b); (A) Broom stick, fenugreek seed, linseed oil and motor (cereal) (c); 25-8-65 (h).

8. (S) Messrs. Ramnarayan Malhotra, Nand Kishore Malhotra, carrying on business under the trade name Nand Kishore Satish Kumar (for) Messrs. Ramnarayan Sharma carrying on business under the trade name Nandkishore Satishkumar, 52 Zakaria Street, Calcutta (a); 1467A(CL) Central, 21-3-64 (b); 14-8-65 (h).

9. (S) Messrs. P. D. Mansata, Jamunabai Maneck & Kushum Joshi carrying on business under the trade name Messrs. Singson Traders (for) Shree Papatlal Mansata carrying on business under the trade name Messrs. Singson Traders, 56/1 Canning Street, Calcutta (a); 1566A(CL) Central, 29-12-64 (b); 14-8-65 (h).

10. Messrs. Mohanlal Shah & Prabhudas Ghatam carrying on business under the trade name Messrs. Everest Trading Corporation, 56 Canning Street, Calcutta (a); 1623A(CL) Central, 30-4-65 (b); (A) Metal watch strap (c); 14-8-65 (h).

11. Shri Jadavji V. Mehta, Proprietor, carrying on business under the trade name M. J. Mehta & Co., 5/1 Lucas Lane (1st floor) Calcutta (a); 1881A(CR)C., 16-7-65 (b); (A) Incandescent lamp and parts, stoves and parts (c); 21-8-65 (h).

12. Messrs. Provabati Dutta and Krishna Chandra Dutta, carrying on business under the trade name New India Metal Works (S) 71A Netaji Subhas Road, Calcutta (for) 43/8 Strand Road, Calcutta (a); (S) 1891A(CR)C. (for) 978A(MR) C (b); 23-8-65 (h).

13. Shri Sarbeswar Pal, Proprietor, carrying on business under the trade name Messrs. New Stores Supplying Agency, 137 Canning Street, Calcutta (a); 1163A(CR) C., 11-4-59 (b); (A) Felspar (c); 23-8-65 (h).

14. (S) Messrs. Ranjit Kumar Mukherjee, Bimal Kumar Ganguly, Aloke Kumar Mukherjee and Dhrubanath Mukherjee, carrying on business under the trade name Pioneer Engineering Works (for) Messrs. Ranjit Kumar Mukherjee, Binal Kumar Ganguly, Sujoy Kumar Mukherjee and Aloke Kumar Mukherjee carrying on business under the trade name Pioneer Engineering Works, 18 Raja Woodmunt Street, Calcutta Calcutta (26), 223A Bilillions Road, Howrah. (A) 61 G.T.Road, Lilooah, Howrah (a); 71B (CR) C., 1-3-61 (b); 24-8-65 (h).

15. Messrs. Kamala Kanaiyalal Desai, Suresh K. Desai & Umesh K. Desai, Srivinod K. Desai, carrying on business under the trade name Bisu Desai & Co.-1, Bonfield Lane, Calcutta (a); 1557A(CR)C, 2-11-62(b); (A) Electrical glass shades (c); 24-8-65 (h).

16. Shri Noranglal Agarwala, Proprietor, carrying on business under the trade name Ramjilal Noranglal, Kalimpong (a); 63A(DJ) (C), 12-7-57 (b); (A) Mastard oil (c); 1-9-65 (h).

17. Shri Madan Mohan Mintri, Karta, H. U. F., carrying on business under the trade name Madan Mohan Omniwas, Kalimpong (a); 3A(DJ) (C), 30-5-57 (b); (A) Asbestos, corrugated sheets (c); 1-9-65 (h).

18. Shri Narayan Prasad Sanganeria, carrying on business under the trade name Anand Jute Traders, 7 Hastings Street, Calcutta (a); 818A(EL) Central, 21-8-63 (b); (A) Jute carpet, jute webbing (c); 27-8-65 (h).

19. Messrs. Bengal Electric Lamp Works Ltd., 7 Old Court House, Calcutta (a); 97A(EL) Central, 1-7-57 (b); (Insert) Glass shell after the words electric lamps and fans (d); 2-9-65 (h).

20. (S) Messrs. Om Prakash Makin, Rajendra Kumar Makin, Bijoy Kumar Makin and Virendra Kumar Makin carrying on business under the trade name of Makin's plant and Mineral Works (for) Messrs. Kewal Krishna Makin, Bijoy Kumar Makin, Virendra Kumar Makin and Raj Kumar Makin, carrying on business under the trade name Makin's plant and Mineral Works, 40 Bonbehari Bose Road, Howrah (a); 203A(HW) (Central), 23-7-57 (b); 23-8-65 (h).

21. (S) Shri Uttam Chand Singal carrying on business under the trade name United Aniline and Chemical Co., (for) Shri Uttam Chand Singal, carrying on business under the trade name United Aniline & Chemical Co. and Sachdev Paint & Chemical Works, 7 Rosemarry Lane, Howrah (a); 59A(HW) (Central), 26-6-57 (b); 26-8-65 (h).

22. Messrs. Kamal Mercantile Co. Ltd., 402 Upper Chitpur Road, (2nd floor, Room No. 82), Calcutta (a); 1136A(JK) Central, 6-1-65 (b); (A) Stainless steel utensils (c); 27-8-65 (h).

23. (S) Messrs. Kalyanmal Jain, Santilal Jain, Dharam Chand Jain carrying on business under the trade name Gyan Trading Co., for Messrs. Rajmal Saraogi, Santilal Jain, Dharam Chand Jain carrying on business under the trade name Gyan Trading Co. 63 Sir Hariram Goenka Street, Calcutta (a); 1003A(J) Central, 15-10-62 (b); 28-8-65 (h).

24. Messrs. Santosh Kumar Kejriwal & Sushil Kumar Kejriwal carrying on business under the trade name Premier Trading Co., 9 Jagmohan Mallick Lane, Calcutta-7 (a); (A) Addl. place of business P-38 India. Exchange Place, Calcutta-1 (a); 113B(JK) Central, 9-5-64 (b); 30-8-65 (h).

25. Messrs. Balkrishan Daga, Sohadrabai Daga, carrying on business under the trade name Overseas Import & Export Co., 20/A Raja Brojendra Street, Calcutta-7 (a); 514A(JK) Central, 31-7-57 (b); (A) Wooden planks and Battens (c); 31-8-65 (h).

26. (S) Messrs. Badridas Mimani & Krishna Kumar Kimani, carrying on business under the trade name Shiwnarain Ramnarain & Co., (for) Messrs. Badridas Mimani & Ganesh Das Mimani, carrying on business under the trade name Shiwnarain Ramnarain & Co., 3 Burtolla Street, Calcutta-7 (a); 158A(JK) Central, 1-7-57 (b); 31-8-65 (h).

27. Shri Kishore Kumar Ratilal Gandhi, carrying on business under the trade name Kishore Engineering Corporation, 401/7A Upperchitpur Road, Calcutta (a); 1147A(JK) Central, 24-2-65 (b); (A) Brass sheet (c); 31-8-65 (h).

28. (S) Shri Rameshwar Lal Jatia Karta of H. U. F. carrying on business under the trade name Lachmandas Surajmall, for Shri Rameswar Lal Jethia Proprietor, carrying on business under the trade name Messrs. Lachmandass Surajmall, 137 Cotton Street, Calcutta (a) 602A(JK) Central, 23-8-57 (b); 2-9-65 (h).

29. Messrs. Sobhachand Lakhotia, Rameswarlal Lakhotia, Brijmohan Mimani & Mohanlal Mimani, carrying on business under the trade name Sobhachand Rameswarlal, Naya Bazar, Siliguri, Darjeeling (a), 599A(JP) Central, 31-5-65 (b); (A) Jeera (c); 20-8-65 (h).

30. Shri Krishan Chandra Talwar, Proprietor carrying on business under the trade name Messrs. Bearing Sales Service, 20 Netaji Subhas Road, Calcutta-1 (a). 619A(LR) Central, 24-8-57 (b); (A) Bearing with component and fittings; (D) Ball bearing (c); 20-8-65 (h)

31. Shrimati Jhankar Devi Baid, Sm Choti Devi Baid and Shri Punamchand Baid, carrying on business under the trade name Credit Corporation, 7 Swallow Lane, Calcutta (a); 1625A(LR) Central, 30-1-65 (b). (A) Transistor radio, leather case (c); 21-8-65 (h)

32. Shri Tara Sarup, carrying on business under the trade name Indian Cork Mills, (S) 24 Netaji Subhas Road, Calcutta (for) 7 Waterloo Street, Calcutta (a); (S) 1692A (LR) Central (for) 760A(EL) Central (b) 21-8-65 (h).

33. (S) Shri Kailash Kumar Sehgal, Sm. Prakash Vati Sehgal & Shri Payaralall Sehgal Partners, carrying on business under the trade name Messrs. Lucky Machinery Stores (India) (for) Shri Pran Nath Sehgal & Shri Payaralall Sehgal, Partners, carrying on business under the trade name Messrs. Lucky Machinery Stores (India), 21B Canning Street, Calcutta (a); 1196A(LR) Central. 21-3-59 (b); 13-8-65 (h).

34. Sarbasree Jagannath Jhunjhunwala, Purushottam Jhunjhunwala, Satyanarayan Jhunjhunwala carrying on business under the trade name Indian Commercial Supply Agency, India Exchange Place, Calcutta (a) 600A(LR) Central, 21-8-57 (b); (A) Lime stone (c); 14-8-65 (h).

35. (S) Sarbasree Biswanath Pasari, Nandalal Pasari Satya Narayan Pasari, Surendra Kumar Pasari (Minor), Kashi Prasad Pasari (Minor), carrying on business under the trade name Viswa Engineering Works (for) Sarbasree Biswanath Pasari, Nandalal Pasari, Satya Narayan Pasari carrying on business under the trade name Vishwa Engineering Works, 16 India Exchange Place, Calcutta (a); 1539A(LR) Central, 9-5-64 (b); 14-8-65 (h)

36. Shri Sushil Kumar Ghosh & Shri Sudhamoy Ghosh carrying on business under the trade name Messrs Industrial Trading Co., 20 Strand Road, Calcutta (a), 50A(LR) Central, 19-6-57 (b), (D) Fire buckets, pulp glycerine, small tools, (A) Barium carbonate (c); 18-8-65 (h).

37 Shri Jay Prokash Gupta and Sm. Raj Dulari Gupta, carrying on business under the trade name Messrs. Kaspian Enterprises, (S) 1/A Bacharam Chatterji Lane, Calcutta (for) 1/A Bacha Chatterji Lane, Calcutta (a); 1291A(MK) Central 27-5-65 (b), 30-8-65 (h)

38. (S) Partners Shri Ratan Lal Baid, Shri Lakshmi Chand Baid, carrying on business under the trade name Messrs Provat Timber, for Partners, Shri Ratanlal Baid, Shri Lakshmi Chand Baid and Gangaji Walji, carrying on business under the trade name Messrs. Provat Timber, 11/3/4 Canal Circular Road, Calcutta (a); 1253A(MK) Central, 15-1-65 (b), 30-8-65 (h).

39. Messrs Dhanlakshmi Trading Corporation Ltd., 174 Chittaranjan Avenue, Calcutta (a); 578A(MK) Central, 20-5-58 (b), (A) Activated carbon (c); 1-9-65 (h).

40 Sarbasree Hazarilal Jain and Banarshidas, carrying on business under the trade name Hazarilal Banarshi das Jain, 118 Golebazar, P. O. Kharagpur, Midnapore (a), 118A(MN) Central, 15-7-58 (b); (A) Oil cake (c); Nil (d), Nil (e), Nil (f); Nil (g); 20-8-65 (h).

41 Shri Madhabji Panji Somani carrying on business under the trade name Madhabji Panji Somani, 30 Rly. Market, P. O. Kharagpur, District Midnapore (a); 467A(MN) Central, 19-3-64 (b); (S) Snow (c), Nil (d); Nil (e), Nil (f); Nil (g), 26-8-65 (h).

42. (S) Sarbasree Prabhudayal Agarwala, Gouri Sankar Agarwala and Sheo Kumar Agarwala, carrying on business under the trade name Prabhudayal Gouri Shankar (for) Shri Prabhudayal Agarwalla, carrying on business under the trade name Prabhudayal Gouri Sankar, 126 Rly. Market, P. O. Khargpur, Midnapore (a); 471A(MN) Central, 1-5-64 (b); Nil (c); Nil (d); Nil (e); Nil (f); Nil (g); 28-7-65 (h).

43. (S) Messrs. Jiban Kristo Kundu, Dilip Kumar Kundu and Pradip Kumar Kundu, carrying on business under the trade name Chandra Kumar Gosaidas Jiban Kristo Kundu (for) Messrs. Jibon Kristo Kundu, Dilip Kumar Kundu and Pradip Kumar Kundu carrying on

usiness under the trade name Messrs. Chandra Kumar Gosaidas Gosaidas Jiban Kristo Kundu, 2 Ram Sevak Mallick Lane, Calcutta (a); 405A(MR) Central, 0-7-57 (b); 27-8-65 (h).

44. Shri G. S. Bhagchandkar, carrying on business under the trade name Messrs. Gourishankar Ramratan, 14 Pagayaputty Street, Calcutta (a); 191A(MR) Central, 28-6-57 (b); (A) Black gram (c); 28-8-65 (h).

45. (S) Messrs. Shew Kishan Mall, Ran Kishan Mall, Shree Kishan Mall carrying on business under the trade name Messrs. Hari Kishandas Ram Kishan for Messrs. Hari Kishabdas Mall, Shew Kishan Mall Ram Kishan Mall, Shree Kishan Mall carrying on business under the trade name Mesrs. Hari Kishandas Ram Kishan 216 Mahatma Gandhi Road, Calcutta (a); 927A(MR) Central, 6-2-62 (b); 30-8-65 (h).

46. Shri Kamalpat Singh Doogar, carrying on business under the trade name Messrs. Lotus Trading (S) 76 Purusottom Street, (Khangraputty), Calcutta for 84B Sambhunath Pandit Street, Calcutta, Calcutta (1) (a); (S) 84B(MR) Central, 55B (AL) Central (b); 28-8-65 (h).

47. Messrs. Chhaganlal Rathi, Sohanlal Rathi and Hanumandas Rathi carrying on business under the trade name Muralidhar Aidan, (S) 157 Netaji Subhas Road, Calcutta for 16 Pagayapatty Street, Calcutta. Calcutta (1) (a); (S) 85B (MR) Central for 28B(RJ) Central (b); 28-8-65 (h).

48. (S) Messrs. Dwarkadas Bihani, Nandkishore Bihani, Bhairundan Mall Anusuya Devi Mall, Kamala Devi Mall, Bejoy Kumar Mall and Jogmohan Mall carrying on business under the trade name Messrs. Dwarkadas Jogmohan for Messrs. Jaikishandas Mall, Dwarkadas Bihani, Nand Kishore Bihani, Bhairundan Mall, Anusuya Devi Mall, Kamala Devi Mall, Bijoy Kumar Mall and Jogmohan Mall carrying on business under the trade name Messrs. Dwarkadas Jogmohan, 216 Mahatma Gandhi Road, Calcutta (a); 968A(MR) Central, 1-2-63 (b); 1-9-65 (h).

49. Sarbasree Bijoy Kumar Nag, Tarapada Nag, Abhoypada Nag, Joydeb Nag and Subodh Chandra Nag, carrying on business under the trade name Bijoy Krishna Nag, 113 Monohardas Chawk, Calcutta (a); 92A(MR) Central 26-6-57 (b); (A) Measuring Tapes and instruments, Nail . (Blacky), Irons, grinding stones (c); 1-9-65 (h).

50. (S) Shri Krishan Baldev, carrying on business under the trade name Veekay Cosmetics & Chemicals (for) Shri Virendra Kumar Agarwalla, carrying on business under the trade name Veekay Cosmetics & Chemicals, 18/211 Dr. N. G. Saha Road, Calcutta-34 (a); 575A(PG) (Central), 12-8-61 (b); 26-8-65 (h).

51. Messrs. The Reliance Jute Mills Co. Ltd., 9 Brabourne Road, Calcutta-1 (a); 1123A(RB) (C); 8-7-57 (b); (A) Hemp (c); 28-8-65 (h).

52. Sarbasree Gouri Shankar Chandak, Uma Shankar Chandak, Kunj Behari Taparia & Ghanshyamdas Taparia, carrying on business under the trade name Progressive Engineering Corporation (S) 14/2 Old Chinabazar Street, Calcutta (for) 43/1 Strand Road, Calcutta (a); (S) 1245A(RB)(C) (for) 1020A(MR) (C) (b); 28-8-65 (h).

53. Messrs. Godrej & Boyce Manufacturing Co. Ltd. 9 Brabourne Road, Calcutta ; (A) Calcutta-1 (a); 36B (RB) (C) , 31-8-57 (b); 30-8-65 (h).

54. (S) Shri Tustu Charan Neogi, Proprietor carrying on business under the trade name Butto Kristo Neogi & Co. for Sarbasree Tustu Charan Neogi and Ganesh Chandra Neogi carrying on business under the trade name Butto Kristo Neogi & Co., 14/2 Old Chinabazar Street, Calcutta (a); 319A(RB) (C), 5-7-57 (b); 31-8-65 (h).

55. Shri Horbhojan Lal Arora, Proprietor, carrying on business under the trade name Messrs. Kiron Plastic Industries, 5 Sambhu Mullick Lane, Calcutta (a); 910A(RJ) (Central), 8-9-64 (b); (A) (i) Raw material, (ii) Plant, machinery, spare parts, accessories, (iii) Consumable stores, viz.. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (i) Fountain pen (d); 24-8-65 (h).

56. (S) Jhamandas Mahanchand Chotrani, Deomal Mahanchand Chotrani, Chandabhan Jhamandas Chotrani, Mohandas Jhamandas Chotrani, Thakur Deomal Chotrani and Girdharilal Jhamnadas Chotrani partners, carrying on business under the trade name Messrs. Thakur Stores, for Shri Jhamandas Mohanchand Chotrani, Deomal Mahan Chand Chotrani, Partners, carrying on business under the trade name Messrs. Thakur Stores, 201B Harrison Road, Calcutta (a); 700A(RJ) (Central), 24-6-59 (b); 25-8-65 (h).

57. (S) Shri Ishwarlal Maniklal Bhatt and Shri Manishankar Keshabram Bhatt, Partners, carrying on business under the trade name Messrs. Ishwarlal Manilal Jaiwalla (for) Messrs. Jswarlal Manilal 65 Cotton Street, Calcutta (a); 32A(RJ) Central, 15-6-57 (b); 28-8-65 (h).

58. Shri Harsadray M. Pandya, carrying on business under the trade name R. M. Industries, 37 Sankar Halder Lane, Calcutta-5 (a); 1184A(SH) (Central) 16-12-64 (b); (A) Bolts, nuts, washers, screws, pipes brass rods, copper rods, transformer parts (c); (A Bolts, nuts, washers, screws, pipes, brass rods, copper rods after the words 'Nil' and Transfermer parts (in process column) after the words 'Nil' (d); 26-8-65 (h)

59. Shrimati Prova Devi Burman carrying on business under the trade name Tapan Textiles, 10A Kash Mitra Ghat Street, Calcutta-3 (a); 546A(SH) (Central) 25-7-58 (b); (A) Needles after the word 'Nil' (d); 26-8-6 (h).

60. (S) Messrs. Bhinjee Ramjee Nakrani, Nay Kanjee, Kishenjee Kanjee & Devram Kanjee, carryin on business under the trade name National Timbe Industry (for) Messrs. Bhimjee Ramjee Nakrani, Nay Kanjee, Kishenjee Kanjee & Devram Kanjee, carryin on business under the trade name National Timbe Industry, 63 Belgachia Road, Calcutta-37 (a); 126A(SH (Central), 21-7-65 (b); 28-8-65 (h).

Explanatory notes.— Regarding the amendment made, the following code letters have been used t indicate the manner in which the particulars of regi tration have been amended.—

(A) means "Add"; (D) means "Delete"; (S means "Substitute".

S. K. BOSE, Commissione

No. 292 C.T.—9th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :-

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. H. N. Patridge in the status of President, carrying on business under the trade name B. N. Rly. Institute Canteen, South Institute Building, P.O. Kharagpur (a); 97A (MN) Central, 11-2-58 (b); Tinned butter (c), Nil (d); Nil (e); Nil (f); Nil (g); 24-8-65 (h).

2. Messrs. Bithaldas Benani, Ballavdas Binani and Gopidas Benani, carrying on usiness under the the trade name, The Hessian and Gunny Traders, 43 Strand Road, Calcutta (a); 611A (MR) Central, 20-8-57 (b); All kinds of hessian and gunny bag (c); 31-8-65 (h).

3. Messrs. Surajmal Mohta & Co. Private Ltd., 2 Brabourne Road, Calcutta (a); 896A (RB) (C), 30-7-57 (b); Jute and jute products (c); 27-8-65 (h).

4. Messrs. Keshu Co. (P) Ltd., 30/31 Kalakar Street, Calcutta (a); 5A (RJ) Central, 5-6-57 (b); Textile goods (d); 28-8-65 (h).

5. Messrs. H. G. Misra and S. K. Misra, carrying on business under the trade name Torrington Needle Agency, 21A Gourlaha Street, Calcutta (a); 351A (SH) (Central), 3-9-57 (b); Needles for hosiery knitting machines (c); 30-8-65 (h).

6. Messrs. Ratan Enterprises Ltd., 95/1 Cossipore Road, Calcutta 2 (a); 1046A (SH) (Central), 10-8-63 (b). Plants, machinery, electrodes for the purposes of manufacture of refrigeraration and conveyor equipment steel furniture and general spare parts (c); 1-9-65 (h).

7. Shri Multan Chand Sarda, proprietor, carrying on business under the trade name Multan Chand Sarda, 33 Brabourne Road, Calcutta (a); 314A (RB) Central, 5-7-57 (b); Cloth, textile goods, yarn, asbestos (c) 20-8-65 (h).

S. K. BOSE,
Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 20] THURSDAY, NOVEMBER 11, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL.

NOTIFICATIONS

No. 294 C.T.—16th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act. VI of 1941) the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information :—

Notes.—(a) Serial number, name address, chief place of business and number of business.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

1. Shri Durgapada Chakraborty and Shri Tarapada Chakraborty, partners, carrying on business under the trade name Messrs. Popular Chemical Service, 61/2 Pyari Mohan Roy Road, Calcutta-27 (a); AL-1113A 7-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below.—(i) collodion and iodiser, (ii) photo engraving, glue, (iii) deep etching lacquer (c); Printing, process chemicals (d).

2. Sarbasri M. Anji Reddy, S. S. Reddy, V. Koti Reddy and T. K. S. Prakash Reddy, partners, carrying on business under the trade name Messrs. M. Anji Reddy & Co., 43 Ram Kamal Srreet, Calcutta-23 (a); AL-1114A, 9-9-65 (b); Chillies, coriander and Tamarind (d).

3. Shri Jogesh Chandra Basu, carrying on business under the trade name Messrs. Plastic Rubber Industries, 42 Tollygunge Road, Calcutta-26 (a); AL-1115A 9-9-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Rubber. (ii) plastic and (iii) bakelite components of electrical goods (c), Rubber, plastic and bakelite components of electrical goods (d).

4. Shri Vishweswari Co. Private Ltd., carrying on business under the trade name Durgapur Ice & Cold Storage, Kada Road P.O Durgapur-1 Burdwan (a); AS/2630A, 25 8-65 (b); Plant, machinery, spare parts and accessories, consumable stores, e.g., lubricating oil and grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Ice (c).

5. Shri Abinash Chandra Mahajan, Shri Sukhendu Bikash Mahajan, Shri Nepal Chandra Mahajan, carrying on business under the trade name Mahajan Stores, 71 Canning Street, (R. No. B-10), Calcutta (a); AT-4096A, 6-9-65 (b); Stationery goods, safety razor, blade, ludo, bubber belt, tennis balls (d)

6. Shri Vinodray Shantilal Bhabishi, carrying on business under the trade name Vinodray & Bros., 8 Amratola Street, (R. No. 6) 1st floor, Calcutta (a);

AT-4097A, 7-9-65 (b); Silver and silver ornaments, 14Caret gold ornaments (d).

7. Shri Bhawan Lal Mahata, proprietor, carrying on business under the trade name Rajendra Stores, 71 Canning Street, (R. No. C-17), Calcutta (a): AT-4098A, 9-9-65 (b); Cutlery goods, novelty goods, plastic utility goods, presentation goods, toys, rubber goods, kristol wore goods, card board goods, goggles and goggle parts, flasks and flasks parts, umbrella parts, imitation jewellery, powder, nail polish, kumkum, sindoor, kajal, eyelash make-up, moscara, lip-stick, rouge, snow, cream, wax, hand-lotion, tooth powder, tooth paste, brush, skin fastner, cleansing milk, skin tonic, hair oil, unscented cocoanut oil, hair tonic, hair dressing, bindi pencil, eye-brow, pencil, powder-puff, nylon hair, hair pin, bob pin, hair net, comb, palying cards, feeder, mehndi, remover, powder case, soap-case,, button, sindoor case, odonil, odonil container, alam, mirror, liquid make-up, assorted spray, air fastner, hanger, brilliantine, tunk cleaner, show polish, shave cream shaving brush, after shaving lotion, tinopal, napthalene ball, cigarette, lighter, cigarette case, cigarette case with lighter, lighter stone, smoking goods, ash tray, butter mouth rogan tooth pick hooks, esobgul bhusi, laundry starch, barley, metal polish, table salt, polish, rose water, lighter fuel, alta, crush-kati, lacto calamine, basant malati, astringent lotion, eye glass, hair dye, belts (assorted), torch, tennis ball, ping-pong ball, tik-20, telescope (durbin), phenoel, tooth-brush case, cleaner (assorted), frames, thermometer, tussel, kapoor, brasso, tray, scent, lotion eau-de-cologne, eaudetoilet, bath salt, lavender water, ribbon, key chain, all aolners, pan dan, calling bell, ink, marking ink, robin blue, needles (assorted), arel diet,, quick-fix, tea strinter, ball bearing, safety razor, blades, scissors razor (khoor), saroota (jonti), key-knife, locks, spoons, fork, nail-cutter, hair cutting machine, tere clip, tin cutter, clips, steel wool, photo, album, pencil, measuring tape, letter pad, paper weight, erasure, scale, fountain pen and parts, nibs, alpin (pin), punching machine, stitching machine, safety pin, staple machine, droppers, colour box, instrument box, geometry box, gum, cellotap, map, water colour, tube, dry colour, water colour, nipples, french-leather, sponge, soother, baby set, tray, socks, handkerchief, brassieres, sanitary towel, zip chain, hina peas, agarbati, cinnamon, cloves, peppermint, jafran, (chaflorn), hair shampoo, tooth-pick, palm candy, insecticide (d).

8. Shri Sashi Bhusan Das, carrying on business under the trade name Messrs. Assam Engineering Works, 104 Christopher Road, Calcutta (a); BH-3851A, 28-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, e.g., grease, machine oil, acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : machine, machine parts, tools and accessories (c).

9. Shrimati Surabala Bhattacherjee, carrying on business under the trade name Messrs. Lakhminarayan Stores, 7, 8, and 9 Park Circus Market, Calcutta (a); BH-3852A, 31-8-65 (b); Toilet goods, butter, ghee, tea, coffee, perfumes, barley, jam, jelly, tomatto sauce, ketchup, lozenges, toffee, chocolates, tinned fish and tinned fruits (d).

10. Shri Prakash Chandra Majumder, carrying on business under the trade name Messrs. Naba Ruga on business under the trade name Messrs. Naba Rupa, 4F and 5F Gariahat Market, Calcutta (a); BH-3853A, 31-8-65 (b);

(1) Toilets.—Hair oil (scented and un-scented in jar, bottle and tin), unscented tin cocoanut oil, til oil (scented and unscented), castor oil (scented), soapless shampoo, medicated hair oil, cantheridine hair oil, amla oil, brahmi oil, hair tonic, hair lotion, after shaving lotion, hair cream, snow, talcum powder, face powder, face cream, hair remover, keshut oil, kunch oil, tooth brush, tooth paste, sindoor, alta, kajal, nail-polish, kumkum, tooth powder, hair dye, scent, eau-de-cologne, hair fixture, tinopal, robin blue, powder pad, powder puff, hair brush, shoe brush, powder cane, soap case, astray, cleaning milk, nirjas, shaving brush, donet, tassel, lavender water, boot polish, boot cream, blanko, scent spray.

(2) Stationery—Fountain pen, ink pencil, carbon paper, printing box, instrument box, alpin pen, clip, dropper, type ribbon, greeting cards.

(3) Glass-wares Feeding bottle, lemon set, looking glass.

(4) Electrical Electric bulb, heater, heater coil, toaster, iron, table lamp.

(5) Crokery Tea set, cup and plates.

(6) Leather- Money bag, ladies bag, belt.

(6) Leather- Money bag, ladies bag, belt.

(7) Cutlery—Knife, bread knife, scissor, razor, blade, tin cutter, safety razor, punching machine, spoon, razor.

(8) Monihary Iron, lock, torch, bulb, album, photo frame, handkerchief, glycerine, napthalene, mosquito coil, hanger, coocker, coocker spare parts, brasso, silvo, marking ink, wooden clip, machine oil, playing cards, celutape, school bag, photo film, rold gold ornaments, watch belt, umbrella, tray, thread (cotton and silken), ribbon, needle, button, hair clip, crochet hooks, wool-nudle, thermos flask, spray, small cycle.

(9) Provisions Lozenges, chocolate, chanachur, chewing gum, jam, jelly, honey, barley, baking powder, custard powder, squashes, syrup, butter, ghee, cheese, tin fruits, tin fish, tomatto sauce, vinegar, vegetable soup, peas, coffee, pearl barley, oats, corn flakes, rose-water, starch, cocoa, chocolate powder, powder, table salt, tea, salad oil.

(10) Rubber and Plastic- Rubber sheet, rubber ball, hot water bag, ice bag, eraser, rubber cloth, nipple, tub-ring, rubber pilo, plsatic sheet, reksin, water bottle, tub, can, basket bag, combs ;

(11) Sporting—Caram board, ludoo, skipping rope, bat, rocket, duce ball, net, foot ball ;

(12) Toys—Doll, baby car, wooden toys, battery set toy, games;

(13) Presentation—Moradabadi flower vase, powdercase, wall photo, sindoor case, cotton made beasts;

(14) Anti germ insecticide—Tik 20, rat killer, bug killer (d).

11. Messrs. Girish Chandra Manilal Sanghvi, Mahendra Manilal Sanghvi, Rajesh Devsi Patel, Savita Bai Manilal Sanghvi and Manjula Devsi Patel, carrying on business under the trade name P. Sanghvi & Co., 7A Elgin Road, Calcutta (a); BH/3854A, 1-9-65 (b); polyurethane foam products (d), (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Cushion seats, mattresses, pillows, blankets, mattings made of polyurethane foam (c).

12. Messrs. Unique Tannery Private Ltd. 76 Mafidul Islam Lane, Calcutta (a); BH/3855A, 1-9-65 (b); Hides, skins, leather, and leather goods (d); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store, e.g., tanning extracts : Provided that all goods for which exemption from payment of sales tax is claimed manfacture of the goods named below : Hides, skins leather, leather goods (c).

13. Shri Kishan Kumar Rikhi, carrying on business under the trade name Champion Traders, 5 Puddapukar Road, Calcutta (a); BH/3856A, 1-9-65 (b); Motor spare parts and lubricants (d).

14. Shri Biswanath Prosad Bhagat, proprietor, carrying on business under the trade name Messrs. Shri Mahabir Oil Mill, Kalitala Mahalla, B. C. Road, Burdwan (a); BN/1492A, 9-9-65 (b); Mustard seed, linseed, mohua seed and kusum seed. (d);

15 Messrs. Ramchandra Jhawar, Kheliram Nadhani, Lakshmi Narayan Jhawar and Sriballav Jhawar, carrying on business under the trade name, Jagdish Oil and Flour Mills, Beldanga, Murshidabad (a); BR-803A, 30-8-65 (b); Raw materials, machinery, spare parts and accessories. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below—Mustard oil, linseed oil and atta (c).

16. Shri Banshilal Saha, proprietor, carrying on business under the trade name Hindusthan Engineering Corporation, 1 Bonfield Lane, (3rd floor), Calcutta (a); CR/3630A, 28-8-65 (b): Pipe, pipe fittings, roller chains, drain brush and handle, bucket, broom stick, cane, basket, valve, shovel, plunger and tube well parts (d).

17. Shri Mahabir Prasad Sharma and Sm. Sumitra Sharma, carrying on business under the trade name M. Prasad & Co., 135-2 Girish Ghosh Road, Belur, Howrah (a); HW/3092A, 27-8-65 (b); Oxygen and acetylene gas, carbide (d).

18. Shri Sunirmal Bhattacharjee, carrying on business under the trade name Kamala Enterprises, 148 Mahendra Bhattacharjee Rd., Santragachi, Howrah (a); HW-3093A, 27-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g., Lubricating oil and grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale - (i) Packing boxes (c).

19. Messrs. Krishna Pada Dalui, Bejoy Kumar Dalui, Ajoy Kumar Dalui and Dilip Kumar Dalui, carrying on business under the trade name Annapurna Engineering Works, 17 Sarat Dutta Lane, Kadamtola, Howrah (a), HW-3094A, 28-8-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Cocks and valves, sockets and bents, (ii) machinery parts (c).

20. Shri Astam Kumar Pachal, carrying on business under the trade name A. K. Steel Foundry, Mondalpara Road, Bankra, Howrah (a); HW-3095A, 30-8-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Machinery and machinery parts (c).

21. Shri Harnam Singh, carrying on business under the trade name Reena Engineering Works, 382 G. T. Road, Salkia Howrah (a); HW-3096A, 30-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale -(i) Machine and drum parts (c).

22. Shri Rohini Kumar Mukherjee carrying on business under the trade name Modern Pattern & Dice Works, 22 Mohanlal Bahalwala Road, Bally, Howrah (a); HW-3097A, 31-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale -(i) Wooden pattern, dies, (ii) doors, windows and furniture (c).

23. Sk. Harun Al Rashid, carrying on business under the trade name N. A. Iron Works, 6 X Road, Dasnagar, Howrah (a); HW-3098A, 1-9-65 (b) (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale -(i) c. i. sanitary fittings (c).

24. Shri Ramendra Nath Mitra, carrying on business under the trade name R M. Industries, 13 Kaliprosad Chakravorty Lane, Howrah (a); HW-3099A, 2-9-65 (b). Sluice valves, pipe, brass materials, foot valves (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual

process of manufacture of the goods named below for sale—(i) Slide rails, pulleys, (i) pump and base plate (c).

25. Shri Ramkumar Mittal, carrying on business under the trade name Mittal Trading Co., 48 Nalini Sett Road, Calcutta (a); JK-3492A, 3-9-65 (b); Black sheet, flats, channels, angles, hot rolled sheets, rounds and black sheet cuttings (d).

26. Shri Trilok Chand Tantia, carrying on business under the trade name Sharda Trading Corporation, 20/1 Maharshi Debendra Road, Calcutta-7 (a); JK-3493A, 4 9-65 (b); Circular saw, bright steel bar, hand globes, band saw blade, hack saw blade, pulley, wire nails, pinion, spanner, spring, screws and nuts, bearings, steam trap, valve and cocks, chain, g. i. pipe and fittings, m. s. split pins, wire an wire nettings, g. clamps, rubber and leather buckets, allen keys and pressure gauge (d).

27. Messrs. Narbada Prasad Tikmany, Dwarka Prasad Tikmany, Parmeswarlal Tikmany and Durgadutt Tikmany, carrying on business under the trade name Tikmani Steel Supply Company, 20 Maharshi Debendra Road, (1st floor, room No. 6/1), Calcutta (a); JK-3494A, 6-9-65 (b); M. s. rounds, joists, angles, wire nails, tee iron, conduit pipe, flats, plates, m. s. fabricated stabs and g. p. sheets (d).

28. Messrs. Hiralal and Jagdish Prosad, carrying on business under the trade name Shree Shankar Bastralaya, 30 Sir Hariram Goenka Street, Calcutta (a); JK-3495A, 6-9-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Buttons : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below :—(i) Readymade garments for sale (c); readymade garments (d).

29. Shri Balaram Shaw, carrying on business under the trade name Panna Mosari Stores, 386 Rabindra Sarani, Calcutta (a); JK-3496A, 8-9-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Sewing needles, thread and tape : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : (i) Mosquito curtains for sale (c); Mosquito curtains (d).

30. Shri Ajit Kumar Paul, carrying on business under the trade name Mistimukh, Stall No. B/13(R), Bidhan Market, Siliguri, Darjeeling (a); JP/2257A, 27-8-65 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual porcess of manufacture of the goods named below :—(i) Sweetmeat, (ii) nonta khabar and tea (c).

31. Messrs. Lalchand Agarwala, Monoharlal Agarwala and Ramkumar Agarwala, carrying on business under the trade name Kejriwal Automobiles, Sevoke Road, Siliguri, Darjeeling (a); JP/2258A, 28-8-65 (b); Motor parts and accessories (d).

32. Shri Nanda Kishore Lala, carrying on business under the trade name Northern Trading Co., Pralhad Building, Dinbazar, Jalpaiguri (a); JP/2259A, 28-8-65 (b); Machinery, for tea garden, iron joist, rod and angles and tea. (d).

33. Messrs. Sagarmall Sharma, Sushil Kumar Chowdhuri and Dwarikadas Agarwala, carrying on business under the trade name NorthIndia Automobile, Sevoke Road, Siliguri, Darjeeling (a); JP/2260A, 31-8-65 (b); Motor parts and accessories (d).

34. Messrs. Ravi Nandan Sahaya, Girja Nandan Sahaya, Deoki Nandan Sahaya, Lalit Kumar Prasad, Birendra Prasad, Sm. Shakuntala Sahaya, Sm. Bimala Sahaya and Shashi Sahaya, carrying on business under the trade name Hind Commercial Agency, 14 Netaji Subhas Road, Calcutta (a); LR/3732A, 28-8-65 (b); (1) Lead pigments, 2. Zinc pigments (d).

35. Shri Badri Prosad Agarwala, carrying on business under the trade name Messrs. Mayfair Electricals, 20 Bhuban Banerjee Lane, Calcutta-7 (a); MK/3983A, 3-9-65 (b); Raw materials, p. v. c. powder, p.v. c. strips, polysterine powder : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual psrocess of manufacture of the goods named below—(i) Plastic cable maker, plastic cable strip, plastic tags for sale (c).

36. Messrs. Achlelal Gupta and Debi Prosad Show, carrying on business under the trade name Messrs. Premchand Dinesh Chand & Co., 245 Acharya Profulla Chandra Road, Calcutta (a); MK/3984A, 4-9-65 (b); Iron and steel scrap (d).

37. Shri Subal Chandr aKundu, carrying on business under the trade name Messrs. Gopi Mohan Kundu & Co., 5/18 Canal East Road, Calcutta-4 (a); MK/3985A, 6-9-65 (b); Zira (d).

38. Shrimati Angur Bala Ghosh, carrying on business under the trade name Messrs. Chandra Nath Sweets, 103 Acharya Prafulla Chandra Road, Calcutta (a); MK/3986A, 6-9-65 (b); (1) Raw materials Flour and channa : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Sweetmeats and nonta goods for sale (c).

39. Messrs. Dulal Chandra Ghosh and Subhash Chandra Mall, carrying on business under the trade name Messrs. Ghosh & Sons, 262 Chittaranjan Ave. Calcutta (a); MK/3987A, 8-9-65 (b); Raw materials Flour, suzi, sugar and channa : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sweetmeat for sale (c).

40. Shri Monoranjan Roy, carrying on business under the trade name Messrs. Roy & Co., 109/C/H/1 Ultadanga Main Road, Calcutta-4 (a); MK/3998A 8-9-65 (b); Raw materials : Veneer, wooden logs cascin, caustic soda, lime. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(i) plywood for sale (c).

41. Messrs. Vijaya Protap Maur and Ram Protap Mour, carrying on business under the trade name Messrs. Vijaya Protap Ram Protap, 8C Jogadyan Lane, Kankurgachi, Calcutta-54 (a); MK/3989A, 8-9-65 (b); Raw materials : Old batteries : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(i) Lead ingots, lead bars, lead goods for sale (c).

42. Messrs. Shrinath, Ram Prosad and Shiva Prosad, carrying on business under the trade name Messrs. Ram Prosad Shiva Prosad, 8C Jagodyan Lane, Kurgachi, Calcutta-54 (a); MK/3990A, 8-9-65 (b); (1) Raw materials : Old batteries : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Lead Ingots, lead bars and lead tallies for sale (c).

43. Shri Bholaram Agarwala, carrying on business under the trade name Messrs. Associated Iron and Steel Industries, P-20 Dalimtola Lane, Calcutta (a); MK/3991A, 9-9-65 (b): Iron and steel goods (scrap and defective) (d).

44. Sarbashree Lakhmichand Agarwalla, Narsinghdas Agarwalla, Tarachand Agarwalla and Jagadish Prasad Agarwalla, partners, carrying on business under the trade name Messrs North Bengal Bricks Works, Baluchar, Malda (a), ML/30-8-65 (b).

45. Shri Suresh Kumar Parekh, proprietor, carrying on business under the the trade name Suresh Kumar Parekh, 113B Monohardas Chowk (2nd door) Calcutta (a); MR/2807A, 3-9-65 (b); Bolts and nuts, washers, screws, valve, rivet, grease nipple, circlips, cotter pins and small tools (d).

46. Shri Phanindra Kumar Dutta, proprietor, carrying on business under the trade name P. K. Dutta, 159 Netaji Subhas Road, Calcutta (a); MR/2808A, 8-9-65 (b); Bolts, nuts, screws, washers, cotter pins, rivets, eyelet, brass hinges and handle, asbestos fittings and marble powder (d).

47. Messrs. Bhanji Nathu Patel and Lalji Nathu Patel, carrying on business under the trade name B. R. Patel & Co., 8 Barackpore Trunk Road, Belgharia, 24-Parganas (a); PG/3265A, 27-8-65 (b); Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sized timber, wooden doors windows and furniture (c).

48. Shri Petharam Patel, carrying on business under the trade name Prabhat Saw Mill, Baruipur Road, Kumrakhali, P.O. Narendrapur, 24-Parganas (a); PG/3266A, 27-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Stores, e.g., Motor oil and grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Wooden packing boxes and sized timber (c).

49. Shri Deep Chand Sharma, carrying on business under the trade name Sharma Trading Co., 31 Basanta Lal Saha Road, Calcutta-53 (a); PG/3267A, 27-8-65 (b); Alloy steel (d).

50. Shri Ajit Kumar Adhikary, carrying on business under the trade name Ashoke Comb Products, Matiganj, Bongaon, 24-Parganas (a); PG/3268A, 27-8-65 (b). Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Celluloid combs (c).

51. Messrs. Baidya Nath Engineering Company Private Ltd., carrying on business under the trade name Baidya Nath Engineering Company Private Ltd., 37 S. N. Roy Road, Calcutta-38 (a); PG/3269A, 28-8-65 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, charcoal, fire wood, mobil oil, linseed oil and furnace oil : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below non-ferrous metal castings and non-ferrous alloy castings (c).

52. Shri Rajindra Prasad Singh Sharma, carrying on business under the trade name Sumitra Building Stores, 31 3 Diamond Harbour Road, Calcutta-34 (a). PG3270A, 28-8-65 (b); Lime, soorkey and cinder (d).

53 Shri Radha Raman Kapoor carrying on business under the trade name The Indian Trading Co., 19 Sarsoona Main Road, Calcutta-8 (a); PG/3271A, 30-8-65 (b); Tea (d).

54 Shri Upendra Nath Biswas, carrying on business under the trade name Tool Engineering & Co., 88 Luxmi Narayan Road, Calcutta-28 (a), PG/3272A, 31-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal and lubricants : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Machine parts, press tools, jigs and cutting dies (c)

55 Shri Mohanlal Suri, carrying on business under the trade name Ganesh Iron & Steel Stores, 10 Bankim Chandra Road, Dum Dum, Calcutta-28 (a). PG/3273A, 31-8-65 (b), Flats, angles, tees, rods, bars channels rivets, sockets, washers, wheels, hackshaw blades, drill bits and wire nails all made of iron (d)

56 Messrs Nandarani Karar, Jiban Krishna Karar, and Gopel Chandra Karar, carrying on business under the trade name Kalimata Engineering Works, 47 M. M Feeder Road, P O Belgharia, 24-Parganas (a); PG/3274A 31-8-65 (b). Raw materials, Plant machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Machine and machinery parts (c).

57. Shri Parmanand Tahlani, carrying on business under the trade name Parmanand Tahlani, Hayatpur, P.O. Batanagar, 24-Parganas (a); PG-3275A, 31-8-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e..g, Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended of use gain the actual process of manufacture of the goods named below—Bricks (c).

58. Messrs. Mahajati Consumers' Co-operative Stores Ltd., carrying on business under the trade name Mahajati Consumrs' Co-operative Stores Ltd., 51 Mahajatinagar, Block-2, Birati, Calcutta-51, 311 Madhusudan Banerjee Road, Birati, Calcutta-51 (1) (a); PG/219B, 31-8-65 (b); Rice, atta, wheat, flour, suji, pulses, groundnut oil, cocoanut oil, til oil, butter, ghee, tea, jelly, electric bulb, shaving blade, tooth paste, tooth brush, tooth powder, toilet, snow, toilet cream, powder, hair oil, ink, soda ash, exercise book, fenugreek seed, coriander seed, cumin seed, chillies, ajowan, ani seed, 'panch phoran', 'radhuni', cardamom, poppy seeds, cassia leaf, vermilion, lac dye for feet, lozenge and napthalene balls (d).

59. Shri Haridas Mukherjee, carrying on business under the trade name, Krishna Iron Foundry, 24 Feeder Road, P.O. Belgharia, 24-Parganas (a); PG/3276A, 1-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal and Coke : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Ferrous and non-ferrous castings (c).

60. Shri Triloknath Sawhni, carrying on business under the trade name Dum Dum Ganesh Masala, 10 Bankim Chandra Road, Calcutta-28 (a); PG/3277A, 2-9-65 (b); Raw materials, plant, machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Powdered spices (c).

61. Shri Karali Chandra Chand and Shri Anil Chandra Chand, carrying on business under the trade name Karali Chandra Anil Chandra Chand, Raghunathpur, P.O. Raghunathpur, district Purulia (a); PR/480A, 31-8-65 (b); Foodgrains, groundnut oil, cocoanut oil, kalajeera, chillies, turmeric, methi, panmouri, cumin seed, soda, salt, poppy seed, dhuna, coriander seed, pulses, ghee (d).

62. Shri Manabendra Chakraborty, carrying on business under the trade name Messrs. Geneva Watch Co., 7 Old Court House Corner, Calcutta (a); RB/1580A, 6-9-65 (b); Clocks, watches, time pieces and spares thereof and band (d).

63. Messrs. Anglo American Marine Co. Ltd., 17 Brabourne Road, Calcutta-1 (a); RB/1581A, 8-9-65 (b).

64. Messrs. Nemai Chand Jain and Santa Devi Jain, carrying on business under the trade name Bina Perfumery Works, 356/3 Rabindra Sarani, Calcutta-6 (a); SH/3719A, 4-9-65 (b); (1) Raw materials : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual porcess of manufacture of the goods named below —Hair oils, nail polish (c).

65. Shri Babulal Agarwala, carrying on busines under the trade name The Makhanka Oil Mill, 27 Lock Gate Road, Calcutta-2 (a); SH/3270A, 6-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil, grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—Mustard oil (c).

66. Messrs. Ram Siromoni Misra and Ram Payare Misra, carrying on business under the trade name Misra Brothers & Co., 67/19 Strand Road, Calcutta-1 (a); SH-3721A, 8-9-65 (b); Timber (d).

67. Messrs. Rati Kanta Dey and Nityananda Seal, carrying on business under the trade name Dey, Seal & Co., 231/1 Acharya Prafulla Chandra Road, Calcutta-4 (a); SH/3722A, 9-9-65 (b); Football, pin cushions clips, registers, carbon, papers, erasers, ink, wax, map globe, mathematical box, black board, wire stitching (d).

68. Messrs. Hemanta Kumar Dey and Binapani Dey and Suprova Dey, partners, carrying on busines under the trade name Tanu Trading Co., Barasat Kartick Chandra Dey Road, P.O. Chandernagore district Hooghly (a); SP/1762A, 4-9-65 (b); M.s. rod m. s. flat (d).

69. Messrs. Nanji Patel, Lalji Patel, Lakshmsh Patel, Hansraj Patel, and Mouji Patel, partners carrying on business under the trade name N. J. Patel & Bros., 11 G. T. Road, Uttarpara, district Hooghly (a); SP/1763A, 4-9-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below— (i) Sized timber (c); sized timber (d).

70. Sm. Mitra, proprietress, carrying on business under the trade name Machine Tools Engineering Works, 26/1 Narkeldanga Main Road, Calcutta-11 (a); TL/2984A, 7-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil, grease, emeri cloth : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(i) Aluminium pressure gauge case, (ii) machine tools and spare parts, (iii) nuts and bolts (c).

71. Sarbasri Omprakash Chhabra and Thakardas Juneja, partners, carrying on business under the trade name Jaycee Traders, 12A S. N. Banerjee Road Calcutta (a); TL/2986A, 8-9-65 (b); Leather (d)

72. Shri Kishori Lall Shaw, proprietor, carrying on business under the trade name Prokash Mistanna Bhandar, 2/1 Sudder Street, Calcutta (a); TL/2981A, 28-8-65 (b); (1) Raw materials, (3) Consumable stores, e.g., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(1) Sweetmeat salted cooked food (c).

73. Shri Lal Behari Ghosh, proprietor, carrying on business under the trade name Sweet Centre, 2/1/1 Deb Lane, Calcutta (a); TL/2982A, 30-8-65 (b); (1) Raw materials, (3) Consumable stores, e.g., Coal : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(i) Sweetmeat (c).

74. Sarbasri Baijnath Prosad Shaw and Jaganath Shaw, partners, carrying on business under the trade name Bharat Wood Wool Mfg. Co., 44/1 Canal East Road, Calcutta (a); TL/2983A, 2-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(1) Wood wool (c).

75. Sarbasree R. N. Khanna and L. R. Talwar, partners, carrying on business under the trade name Talwar Sons and Co., Rly. Road, Moradabad, U.P. (Port of Calcutta) (a); CS/40A, 4-9-65 (b).

S. K. BOSE, Commissioner.

No. 295 C.T.—16th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment

1. Shri Shewbux Rai Agarwala, Proprietor, carrying on business under the trade name Shew Bux Rai Agarwala, Station Road, Burnpur (a); AS/2182A, 13-3-61 (b); (D) Spices, (A) Tea, Ghee, Seasamum seed, seasamum oil, mouri, dhania, jeera, Kala jeera, methi, cardamom (d); 21-8-65 (e).

2. Md. Abul Karim, carrying on business under the trade name Midon Stores, Loharpur, P.O. Loharpur, District Birbhum (a); AS/2578A, 3-4-65 (b); (A) Ink, carbon paper, blotting pad, tooth paste, tooth powder, tooth brush, G. I. pans, buckets, nails, screws, hinges, wire-net, fatern stoves, hasak, mantles, torch bulbs, cooker, flask, lozenges, toffes, tea set, lemon set, glass tumbler, barley, leather bags canvas bags, crochet cotton, umbrella, fishing hooks and mugu, paints, shoe polish, Chanachur (d); 24-8-65 (e).

3. Shri Sagar Kali Dey, Proprietor, carrying on business under the trade name Anantalall De Bhabaranjan Dey, Bolpur, Birbhum (a); AS/629A, 29-8-45 (b); (D) Hardwares, (A) Screw, hinges, nails, patent naila, panel pins, door chains, gulmag, haskal, Dumni, bolts and nuts, rivets, washer, tumblers, pans, birds cage, ula, pulley, wire nettings, wires, jalkanti, iron plates, weights and measures, drum, scale rings, rat traps, pit saw, springs,s pades, tubewell pipes, Hal pati, Iron, axle, Durmus, iron rods, shovel sil and nora stone crusher, muga, carnice, padlock, expanded metal railings, latrine, pans, syphon, tape, safety brush, wooden scales, cane basket lead chisel, Agar, Siris gum, emery cloth, sand paper brass ring, hack-saw blade, pitch, putting, robia-blue, tubewell arts (d); 25-8-65 (e)

4. Shri Radheya shyam Bhartia carrying on business under the trade name Santosh Hardware Stores, Chittaranjan Road, Raniganj, Burdwan (a); AS/2284A 26-3-62 (b); (A) Turpentine oil, linseed oil, paint, varnish, dyes, coaltar and pitch, m. s. bolts, nuts, M. S. Plates and sheets, barbed wire (d); 25-8-65 (e).

5. (S) Messrs. Munilal Ram Bhakat, Durga Prosad Bhakat and Shianand Prosad Bhakat, carrying, on business under the trade name Kalika Prosad Bhakat (for) Messrs. Kalika Prosad Bhakat, Durga Prosad Bhakat and Munilal Ram Bhakat, carrying on business under the trade name Kalika Prosad Bhakat, P.O. Ram purhat, District Bribhum (a); AS/1357A, 6-6-50 (b); 24-8-65 (e).

6. Messrs. Harbansh Prosad Keshri, Sankar Dayal Keshri, Madhusudan Keshri, and Santosh Kumar Keshri, carrying on business under the trade name Harbans Prosad & Bros., P.O. Rampurhat, District Birbhum (a); AS/168A, 26-11-62 (b); (A) Dehydrated peas (d); 21-8-65 (e).

7. Shri Madhukant A Mehta, carrying on business under the trade name Messrs India Trading Corporation, 71 Canning Street, Calcutta (B-212) (a); AT/3487A, 12-7-58 (b); (A) Rose Water (d); 4-9-65 (e).

8. Shri Bhagwati Prosad Kejaria, carrying on business under the trade name Surajmull Shew Bhagwan, 28 Amratala Street, Calcutta (a); AT/4068A, 26-7-56 (b); (A) Kalajeera, Ajwan, Methi, Mize, Starch, Red Chillies, Tamaraind Seed, Tamaraind Seed Powder, Soda, Ash and Poppy Seed (d); 4-9-65 (e).

9. Sarbasree Kashi Prosad Saraf, Kailash Prosad Saraf, Shiv Kumar Saraf and Mahabir Prosad Saraf, Partners, carrying on business under the trade name Messrs. Saraf Brothers, 158 Cross Street, Calcutta (a); AT/3525A, 16-2-59 (b); (A) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable, stores, viz., Lubricants chemicals and cotton wastes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Card Board box making machine, (ii) Printing machine, (iii) General machinery parts (c) 4-9-65 (e)

10. (S) Messrs. Kanaylal Mohta, Purusottamdas Mohta, Chandutan Mohta, Gouri Debi, carrying on business under the trade name Kanayalal Purusottamdas (for) Messrs Kanayalal Purusottam Das, 5 Noormal Lohia Lane, Calcutta (a); AT/537A, 14-10-41 (b); (A) G. I. Wire and Electro and welding holders (d); 7-9-65 (e).

11. (S) Sarbasri Amratlal Harjee, Lakhamshi Vastanam, Keshavjee Valjee, Odhavjee, Ramjee Chabia, Daya Bhimjee, Manilal Patal, carrying on business under the trade name Messrs Amratlal & Co., for Messrs. Amratala Lal & Co., 59/B Hazra Road, Calcutta (a); BH/1917A, 31-10-50 (b); 27-8-65 (e).

12. (S) Hafiqe Rasul Bux, Proprietor, carrying on business under the trade name Messrs. Society Restaurant (for) Messrs. Janab Quamar Zzman and Md. Fareed, carrying on business under the trade name Messrs. Society Restaurant 135, Park Street, Calcutta (a); BH/1313A, 12-1-60 (b); 28-8-65 (e).

13. Messrs. Medicos (India) Private Ltd., 42A Rafi Ahmed Kedwari Road, Calcutta-16 Calcutta (1) (a); BH/334B, 20-7-65 (b); (A) Tinned fruits, Sauces, James, Jally, Himapeas, green peas, tomato soup, cheese, tomato ketchup, ghee, butter tea, coffee, sweets, toffes, chocolates, rubber goods, tents and valves and feedings bottles disinfections, insecticides, boot and floor polish, and cleaners, hair nets, brush (d); 28-8-65 (e).

14. (S) Partners, Rame Murti Arora and Virendra Kumar Arora, carrying on business under the trade name Messrs. Bharatiya Bhog for Messrs. Bharatiya Bhog at 45A Ashutosh Mukherjee Road, Calcutta (a); BH/2648A, 25-8-65 (b); 30-8-65 (e).

15. Partners, Prem Nath Ghai, Bal Krishna Ghai, Krishan Kumar Ghai, Avtar Krishan Ghai, Mulkh Raj Sohli, Baldeb Krishan Ghai, Gopal Krishan Ghai, Mon Mohan Ghai, carrying on business under the trade Messrs. Kwality Resturant, (S) 93 Park Street, Calcutta for) 17 Park Street, Calcutta (a); BH/266B, 22-11-57 b); Insert, "Ice cream" after the words "rice dal" (c); A) Tin fruits, james, pastries, fruits, cocktails, water, ones (d); 28-8-65 (e).

16. Shri Gouriwant Mulchand Doshi carrying on business under the trade name Messrs. Radio Corner, 12-D, Rafi Ahmed Kidwai Road, Calcutta (a); BH/3674A 29-7-64 (b); (A) Electrical motors, fans, iron, stove-kettle, refrigerator, air-conditioner and accessories (d) 31-8-65 (e).

17. (S) Shri Nariman Rustamji Dalal, and Sm. Perim Nariman Dalal, carrying on business under the trade name Messrs. Nariman Rustamji for Shri Nariman Rustamji Dalal and Sm Perim Rustamji Dalal carrying on business under the trade name Messrs. Narimon Rustamji, 47 Park Street, Calcutta (a); BH/3512A, 31-7-63 (b); 2 9-65 (e).

18. (S) Shri Surendra Nath Garai, Proprietor, carrying on business under the trade name Onda Lakshminarayan Rice Mill and Oil Mill, (for) Onda Lakshminarayan Rice Mill and Oil Mill, Ondagram, P.O. Onda, Bankura (a); BK/1A, 7-7-42 (b); 26-7-65 (e).

19. (S) Shri Ashit Kumar Mondal, Proprietor, carrying on business under the trade name Messrs. Ashit Kumar Mondal (for) Messrs. Nagendra Nath Mondal, Station Road, Bishnupur, Bankura (a); BK /561A, 8-4-43 (b); 28-7-65 (e).

20. (S) Sarbasree Abinash Chandra Paul, Ajit Kumar Chakraborty, Rakhal Chandra Chowdhury, Haripada Samanta, Amrish Chandra Paul, Sm. Hemlmati Dashi, Sudhir Chandra Paul, Bijoy Kumar Sarkar and Shri Baisnabdas Pal, carrying on business under the trade name Messrs. Annapurna Rice Mill (for) Messrs. Annapurna Rice Mill, P.O. Onda, Bankura (a); BK/59A, 3-12-41 (b); 2-8-65 (e).

21. Shri Satyanarain Goenka, Sm. Mani Devi Goenka and Sm. Mahadei Goenka, carrying on business under the trade name Messrs. Goenka Stores, Subhas Road, Bankura, (A) Khatra, Bankura (a); (S) BK/33B (for) BK/519A (b); (A) Remington Rand goods (d); 5-8-65 (e).

22. Dwarka Prosad Narsaria, Omprakash Narsaria, Deokinandan Narsaria, carrying on business under the trade name Messrs. Hindusthan Traders, Bankura (a); BK/497A, 9-3-62 (b); (A) Cotton seed oil, til, gunja and linseed (d); 28-8-65 (e).

23. Shri Madhab Prosad Goenka, Proprietor, carrying on business under the trade name Messrs. Madhab Prosad Goenka, 2nd Feeder Road, Bankura. BK/342A, 23-5-59 (b); (A) Sanitary-ware, building materials (d); 1-9-65 (e).

24. (S) Shri Hanumanbhai Patel, Shri Iswarbhai Patel, Shri Naranbhai Patel and Shri Purushottomdas bhai Patel, partners, carrying on business under the trade name Messrs. Patel Tobacco Co., for Messrs. Patel Tobacco Co., Nutanganj Bankura (a); BK/76A, 29-6-45 (b); 1-9-65 (e).

25. (S) Shri Madan Mohan Dutta and Shri Ajit Kumar Dutta, partners, carrying on business under the trade name Messrs. Madan Mohan Dutta and Sons, for Shri Madan Mohan Dutta and Shri Ajit Kumar Dutta partners, carrying on business under the trade name Messrs. Madan Mohan Dutta, Jhantipahari, Bankura (a); BK/282A, 26-4-58 (b); 1-9-65 (e).

26. Sarbasree Moni Mohan Dutta and Dulal Chandra Dutta, carrying on business under the trade name Moni Mohan Dutta and Dulal Chandra Dutta, Saktipore, Murshidabad (a); BR-63A, 19-3-42 (b); (A) Soda ash and cocoanut oil (b); 27-8-65 (e).

27. Shri Kalidas Paul, carrying on business under the trade name Messrs. Kalidas Paul, Jangipore, Murshidabad (a); BR-533A, 27-4-58 (b); (A) M. S. wire, broomstick, paints and varnishes, coaltar colour, linseed oil, jute string, ghee, groundnut oil, groundnut jute and hemprope (d); 27-8-65 (e).

28. Shri Manmatha Nath Ghosh, carrying on business under the trade name Messrs. Promoda Hardware Store, Netaji Road, Khagra, Murshidabad (a); BR-572A, 15-12-58 (b); (D) Hardware goods, (A) Tube-well materials, pand and syphone with fittings, coir rope, nut and bolts, spade, wire-nails, iron pan and bucket, shovel, iron-flat, screw, hinges, hammer, agar, batali, reth railings, robin blue, weight and measures, barbed wire, hook, iron-net, and M. S. wire (d); 27-8-65 (e).

29. (S) Sarbasree Shyampada Dutta, Narayan Chandra Dutta and Joy Gopal Dutta, partners, carrying on business under the trade name Gurupada Dutta and Shyampada Dutta (for) Messrs. Gurupada Dutta and Shyampada Dutta, carrying on business under the trade name Gurupada Dutta Shyamapada Dutta, Raghunathgunje, Murshidabad (a); BR-29A, 25-9-41 (b); 28-8-65 (e).

30. Messrs. Champalal Chhajer, Mulchand Chhajer, Gobindram Chhajer and Ramlall Chhajer, carrying on business under the trade name Chhogmall Labhchand, Salar, Murshidabad (a); BR-25A, 25-9-41 (b); (A) Jute

string, lalmati, ground nut, sabaui rope, til, amla, bahara and haritaki and incense (d); 28-8-65 (e).

31. Shri Brojaballav Saha, carrying on business under the trade name Messrs. Brojaballav Saha, Deanganje Road, Khagra, Murshidabad (a); BR-187A, 25-10-48 (b); (A) Hima peas (b); (D) Spices (d); 28-8-65 (e).

32. (S) Shri Kanaipada (Proprietor), carrying on business under the trade name Butta Krishna Dutta for Shri Butto Krishna Dutta, carrying on business under the trade name Messrs. Butta Krishna Dutta, Kandi, Murshidabad (a); BR-89A, 10-5-44 (b); 30-8-65 (e).

33. Shri Bhagwandas Shah, carrying on business under the trade name Messrs. Bhagabandas & Co., 55-58 Ezra Street, Calcutta (a); CL-2555A, 12-6-54 (b) (A) Lead wire and steel taps (d); 21-8-65 (e)

34. Shri Madan Chand Bothra, carrying on business under the trade name Bothra & Co., 161-1 Harrison Road, Calcutta (a); CL-3869A, 30-4-65 (b); (A) Engine and spare, copper and brass rods and sheets, gun-metal, aluminium strips, electrodes welding machines, alloy and high speed steel, generators, compressors, Iron wire, concrete Mixer spares, measuring instruments (d); 24-8-65 (e).

35. (S) Shri Tejpal Jain and Shri Padam Kumar Jain, partners, carrying on business under the trade name Messrs. Padam Hosiery (for) Shri Tajpal Jain, carrying on business under the trade name Messrs. Padam Hosiery, 4B Mechuabazar Street, Calcutta (a); CL-2154A 29-3-51 (b); 25-8-65 (e).

36. Messrs. Apeejay Minerale Corporation (P) Ltd., 135 Canning Street, Calcutta (a); CR-3373A, 24-8-65 (b); (A) Tea Chest, Hessain Cloth, nails, hoops (d); 28-8-65 (e).

37. Shri Motilal Pincha, Proprietor, carrying on business under the trade name Teckno (India) Impex, 4 Rajawoodmunt Street, Calcutta (a); CR-3379A 9-9-63 (b); (A) Electric Fans and Parts, Electric Monoblock Pumps and Parts Electric Motors and parts (d); 28-8-65 (e).

38. (S) Messrs. Bhootnath Mookherjee & Co., (Hardware) Private Ltd., 12 Rajawoodmunt Street, Calcutta, (for) Sarbasree Indu Bhusan Dutta, Saila Bhusan Dutta, Sudhanshu Bhusan Dutta, Durga Bhusan Dutta, Phani Bhusan Dutta, Moni Bhusan Dutta, Brojendra Bhusan Dutta, Dwijendra Bhusan Dutta, and Dipendra Bhusan Dutta and carrying on business under the trade name Bhootnath Mukherjee & Co., 12 Rajawoodmunt Street, Calcutta (b); CR-25A, 30-9-51 (b); 28-8-65 (e).

39. Messrs. Sudarshan Kumar Agarwal and Roshanlal Arora, carrying on business under the trade name Messrs. S. K. Trading Co. (S) 40 Strand Road, Room Nos. 41 and 42 (for) 113B Monohardas Chawk, Calcutta (a); (S) CR-3629A for MR-2582A (b); 28-8-65 (e).

40. Messrs. Yusufbhay Akbarallay Zavery, Saifuddin Akbarally Jhery and Abbasbhay Akbarally Jhery, partners, carrying on business under the trade name Messrs. S. A. Goolamally & Co., 77 Netaji Subhas Road, Calcutta (a); CR-1229A, 4-3-47 (b); (A) Lifting, hoisting and moving appliances and spares (d); 28-8-65 (e).

41. Sarbasree Nrisingha Prasad Nandy, Satyanarayan Nandy, Gour Prosad Nandy, Ramnarayan Nandy and Shyamnarayan Nandy, carrying on business under the trade name Union Mercantile Co. 91 Netaji Subhas Road, Calcutta (a); CR-2705A, 19-3-58 (b); (A) Soap, groundnut oil and cooking utensils (d); 28-8-65 (e).

42. Shri A. N. Chatterjee, Proprietor, carrying on business under the trade name A. N. Chatterjee & Co., 10 Clive Row, Calcutta (a); CR-2804A, 16-9-58 (b); (A) (1) Raw materials, (2) Plant machinery spare parts and accessories, (3) Consumable stores, viz., Lubricating Oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below—(1)Fabricated materials used in Railway Wagons and Railway Engines (c), 28-8-65 (e).

43. Messrs. Laxman Prasad Agarwal, Mahabir Prasad Agarwal, Jugol Kishor Agarwal, carrying on business under the trade name Messrs. Calcutta Supply Stores, (S) 40 Strand Road, Calcutta for 39 Strand Road, Calcutta (a); CR-3315A, 14-3-63 (b), 28-8-65 (e).

44. Messrs. Murati Monohar Sureka and Santi Kumar Saraf carrying on business under the trade name Messrs. Playfair Industrials, 36 Strand Road, Calcutta (a); CR-3116A, 17-6-61 (b), (A) Crucibles, gypsum, aluminium, ingots, weavers beam (d); 28-8-65 (e)

45. Shri Prakash Chandra Sood, Proprietor, carrying on business under the trade name P. Sood & Co., 138 Canning Street, Calcutta (a), CR-2382A, 25-1-54 (b); (D) Mill stores, hardware (b); (A) Transmission Beltings, Rubber, leather, and hair beltings, asbestos and rubber goods, steam jointing, fibre and ebunite sheet sand rods, brakelining, lubricants, paints, tea Garden Stores, Jute and Sugar Mill Stores, Pipes and Pipe Fittings, Abrassive Materials, Emery cloth and paper grinding wheels, crucibles, bolts and nuts hammers, chisels, spanners, wrenches, files, small tools, engineering tools, precision tools, black smiths and carpenters tools, tool cuts, vices, machine tools, electric tools, electric motors, pneumatic tools, agricultural tools, garrage tools, chainpulley blocks, chucks, hacksaw blades, tool and alloy, steels iron and steel shaftings, ferros and nonferros and metals in rods, pipes, wires, sheets and fittings, stainless steel plate and Trays (d); 28-8-65 (e).

46 Shri Daulat Ram Kumar Proprietor, carrying on business under the trade name S Kumar Sons & Co. 72-73 Old Chinabazar Street, Calcutta (a), CR-3031A, 8-8-60 (b); (A) Box strappings (hoop iron) copper pipe, brass pipe, brass rod (d); 30-8-65 (e)

47. Sarbasree Ashabhai P Patel, Tribhuban G. Patel Kanubhai B. Patel carrying on business under the trade name Messrs. Bhailal G. Patel of 167 Old Chinabazar Street, Calcutta (a); CR-1978A, 27-9-41 (b) (A) Guard file, pin cushion, pencil, coloured pencil file, board, wooden scale, calling bell, wooden pen, holder, nib attendance register, pencil cutter, fountain pen ink (d); 31-8-65 (e).

48. (S) Shri Narendra Kumar Kochar and Shri Sundarlal Maloo, partners, carrying on business under the trade name Asiatic Trading Co., 4 Rajawoodmunt

Street, Calcutta (a); for Shri Narendra Kumar Kochar proprietor, carrying on businss under the trade name Asiatic Trading Co., 4 Raja woodmunt Street, Calcutta (a); CR-3276A, 26-10-62 (b); 31-8-65 (e).

49. (S) Messrs. The Khas Kanda Colliery Private Ltd., 135 Canning Street, Calcutta (for) The Khas Kanda Colliery Ltd., 135 Canning Street, Calcutta (a); CR-2727A 17-10-41 (b); 1-9-65 (e).

50. Shri Bachhraj Kathoria, Sm. Suwati Debi Sm. Chandrakala Sm. Kachan Debi and Sm. Kamla Debi carrying on business under the trade name Kathoria Sons 104 Old Chinabazar Street, Calcutta (a); CR-3549A, 8-3-65 (b); (A) Heating appliances electrical accessories, fans Plastic and shade, lamps and tubst (d); 1-9-65 (e).

51. (S) Sm. Kumuda Sundari Sen, Sarbasri Hari Krishan Sen, Satya Ranjan Sen, Ganesh Chandra Sen, Samarendra Narayan Sen, Nani Gopal Sen, partnesr, carrying on businessunder the trade name Messrs. North Eastern Traders 109A-1A Biplabi Rash Behari Bose Road, 2nd floor, Calcutta (for) Sm. Kumada Sundari Sen, Sarbasree Harikrishan Sen, Satya Narayan Sen, Ganesh Chandra Sen, Samarendra Narayan Sen, Nani Gopal Sen, partners, carrying on business under the trade name Messrs. North Eastern Traders 62-1-A Netaji Subhas Road, Calcutta (a); (S) CR-3631A (for) MR-2270A. (b); (S) 1-9-65 (e).

52. Messrs. Durgapada Mukherjee, Ajit Kumar Mukherjee nnd Pankaj Mukherjee carrying on business under the trade name Carl Engineering Co. 40 Netaji Subhas Road, Calcutta (a); CR/2355A, 18-7-65 (b); (A) Felt and rubbering (d); 1-9-65 (e).

53. (S) Sarbasree Badridas Daga, Bal Krishna Daga and Jankidas Daga, partners, carrying on business under the trade name Messrs. Daga Metal Trading Co., 42 Netaji Subhas Road, Calcutta (a); CR/2913A, 17-9-57 (b); 1-9-65 (e).

54. (S)Shri Radhakishan, proprietor, carrying on business under the trade name Messrs. Calcutta Commercial Trading of 70 Old Chinabazar Street, Calcutta (for) Shri Radhakishan, Proprietor, carrying on business under the trade name Messrs. Calcutta Commercial Trading 167 Netaji Subhas Road, Calcutta (a); (S) CR/ CR/2632A (for) RJ 3074A (b); 1-9-65 (e).

55. Shri Mohanlal Arora, Proprietor, carrying on business under the trade name Messrs. Serampore Mill Stores 36 Strand Road, Calcutta (a); CR/2370A, 21-12-53 (b); (A) Bletings, belt punch, belt lacings, belt fastners, belt faste, hose pipes, rubber sheets, rubber insertion, platic sheets, ebonite sheets, tubes, pully, bearings, hullers, chaki, huller and chaki parts, stones, brackets, blocks, sockets bells, shaftings, grinders, grinding wheels, circular saw, Electric motors and parts, wheel and wheel balls, boiler scalepo (d); (D) Mill stores 1-9-65 (e).

56. Shri Mangal chand Bangani, Proprietor, carrying on business under the trade name Messrs. General Machinery Mart of 10 Jackson Lane, Calcutta (a); CR/3413A, 7-12-63 (b); (A) Condensors, starters, thermastic valve (e); 1-9-65 (e).

57. Messrs. Subodh Das, Debabrata Roy, Sourendra Nath Roy carrying on business under the trade name Messrs. Industrial Enterprisers of 29 Strand R Calcutta (a); CR/3398A, 19-10-63 (b); (A) Labora apparatus, rubber, tubes, wheel and accessories, ele motor, compressor (d); 1-9-65 (e).

58. Messrs. Tara Kinkar Laha Roy, Gouri Ki Laha Roy, Sakti Kinkar Laha Roy, Bagla Ki Laha Roy and Bhowani Kinkar Laha Roy, carr on business under the trade name Carlie Lawrie & 1 British Indian Street, Calcutta (a); EL/1134A, 12- (b); (A) Raw materials, plant, machinery, spare p and accessories and Consumable stores. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual pro of manufacture of the goods named below : (i) Furni (ii) Industrial timbers and (iii) Equipment (c); 6-9-6

59. Messrs. Bharat Plastic Ltd., 5 Old Post C Street, Calcutta (a); EL/1828A, 23-4-59 (b); Insert m components and chemicals after the words pac box to the list of raw materials" and Insert Indus moulded goods after the word "dishes" (c); (A) (i) tic films and (ii) Plastic tubes (d); 4-9-65 (e).

60. Shri Bishwanath Jhunjhunwala carrying business under the trade name Messrs. Asiatic C mercial Agency, 3/1 Bankshall Street, Calcutta EL/3726A, 18-5-65 (b); (A) (1) Outer tube, (2) Disp ment lubricator, (3) Hydraulic pipes, (4) Gunm scrap, (5) Steam coal, (6) R. H. bush, (7) Galvanized tubings and pipe fittings, (8) Electrical accessories Ferro Silicon and (10) jute twine (d); 7-9-65 (e).

61. Messrs. Adinath Sett, Biswanath Sett, Mu Mohan Set and Sambhu Nath Sett carrying on busi under the trade name Murari Mohan Sett & Co., (So Mill), 14 Pal Ghat Lane, Belurmath, Howrah HW/1075A, 5-12-49 (b); (A) (1) Raw materials, (2) sumable stores Provided that all goods for w exemption from payment of sales tax is claimed intended for use in the actual process of manufactu the goods named below for sale : (i) Collapsible g window grils (c); 28-8-65 (e).

62. (S) Shibapada Banerjee and Gorachand Banc carrying on business under trade name Messrs. Banerjee & Sons (for) Sibapada Banerjee carrying business under the trade name Messrs. Shib Banc & Sons, 166/5 Belilious Road, Howrah-(a),HW/19 dated 30-5-58 (b) 28-8-65 (e).

63. Messrs. Jagannath Prosad Agarwala, Mah Prosad Tiberwala and Ramwater Agarwala carrying business under the trade name Messrs. Shee Jagan flour Mills, 89 Aboni Dutta Road, Howh.- (a) HW/21 dated 15-9-64 (b). (A) Pulses, Masoor, Khesari, Ar Gram chun Bhusi pease mustard and mu tard oil 28-8 65 (e).

64. Shri Jamuna Prosad Shew, Shri Himlal Sh Shri Mohanlal Shew, Shri Ram Sarof Shew and Gy dass Shew carrying on business under the trade n Messrs. Gyandas Shew, 126 Belilious Lane, Howrah HW/1751A, 1-12-56 (b); Condemned wagon— 31-8-65 (e).

65. Shri L. C. Raisurana carrying on busi under the trade name Bharat Steel and Metal Indust (S) Kali Mazumdar Road, (60) Malipachgh Street), P.O. Gusury, Howrah (fr) 7/1 Babulal L Calcu ta Calcutta-(1) (a); (S) HW/227B (for) RJ/25 (b); 2-9-65 (e).

66. Messrs. Shiwasahaimull Hiralal (Private) Ltd., 2 Doyehatta Street, Calcutta (a); JK/918A, 22-9-41 (b); (A) Cocoanut oil (d); 3-9-65 (e).

67. Messrs. Prem Prakash Gupta and Dwarka Prasad Gupta, carrying on business under the trade name Bharat Industrial Corporation, 20 Maharshi Debendra Road, Calcutta (a); JK/3110A, 14-1-61 (b); (A) Wire (d); 6-9-65 (e).

68. (S) Shri Ranjit Kumar Dey, Shri Ajit Kumar Dey, Shri Shyamal Kumar Dey, Shri Joyanta Kumar Dey, Shri Butto Krishna Dey and Shri Sagar Chandra Dey, carrying on business under the trade name Messrs. Ranjit Kumar Jiyanta Kumar Dey (tor) Messrs. Butto Krishna Dey, Jugal Krishore Dey, Sagar Chandra Dey, Ajit Kumar Dey and Jayanta Kumar Dey, carrying on business under the trade name Messrs. Ranjit Kumar Jayanta Kumar Dey, 67/50 Strand Road, Calcutta (a); JK/3202A, (29-8-62 (b); 7-9-65 (e).

69. Shri Bhanu Prakash Rungta, Proprietor, carrying on business under the trade name B. P. Rungta & Co., 20 Moharshi Debendra Road Calcutta (a); JK/3303A, 9-12-63 (b); (A) Barbedwire (d), 7-9-65 (e)

70. Messrs. Satyanarain Gupta, Chand Ratan Mohta, carrying on business under the trade name Bijoy Iron Stores, 49 Nalini Sett Road, Calcutta (a); JK/250A, 25-6-64 (b); (D) Iron and Hardware (d); (1) G. C. sheets, G. I. sheets, galvanized, ridgings, gutterings, vellys, black sheets, plates, joists, angles, tees, channels,rounds, squares, flats, bars and wire nails (d); 8-9-65 (e).

71. (S) Shri Deonarayan Prasad, Karta Hindu united family, carrying on busmess under the trade name Morapur Tea Estate (for) Messrs. Sailesh Kumar Singh, Narasingh Pandey, Deoraj Pandey, Narmadeswar Pandey Prasad, Ramnagina Pandey, Ram Bahadur Pandey, Arisudan Kumar Singh, Ramdeo Pandey and Jang Bahadur Pandey, carrying on business under the trade name Morapur Tea Estate, Morarpur, P.O. Belgachhi, District, Darjeeling (a); JP/1675A, 25-4-60 (b); 28-8-65 (e).

72. Sarbasri Sher Singh Agarwala, Amarchand Agarwalla, Jagadish Prasad Geol and Omprakash Agarwalla, partners, carrying on business under the trade name Messrs. Amar Chand Agarwalla, Nayabazar Siliguri (a); JP/1962A, 1-3-60 (b): (A) Cocoanut oil and chewra (d); 2-9-65 (e).

73. Sarbasri Murlidhar Rathi, Gourisankar Rathi, Banshidhar Rathi, and Dhanpatrai Rathi (partners), carrying on business under the trade name Mesrs. Rathi Brothers, Siliguri, Mirik Darjeeling (a); JP/152B, 30-4-62 (b); (A) Linseed oils, groundnut oil and groundnut (d); 2-9-65 (e).

74. Mrs. Khadija Mohamadbhoy, Shri Abdul Hussain Alibhoy Saleh and Shri M. T. Motiwala carrying on business under the trade name Messrs. Madhe Engineering Stores, 10 Canning Street, Calcutta (a); LR-3337A, 11-5-62 (b); (A) Tarpulin, weighing balance leather goods, gunmetal rods, hacksaw, chisels, hammer wrench, pumps and motors and their parts, dyes, glass and products, shellac, soda ash hydro sulphite soda, borax,bleaching powder (d): 28-8-65 (e).

75. Sarbasree Govind Das Baheti, Manik Chand Maheswari and Brijratan Mohata, carrying on business under the trade name Baheti Brothers, 3 Commercial Buildings, Calcutta (a); LR/3661A, 23-2-65 (b); (A) Bakelite sheet, asbestos rope packing (d); 28.8.65 (e).

76. Shri Shew Prasad Lakhotia carrying on business under the trade name Messrs. S. L. Trading Co., 37 Netaji Subhas Road, Calcutta (a); LR/3479A, 10-8-63 (b); (A) M. S. plate, r. s. joist, m. s. round, aluminium strip, hose pipe (d); 1-9-65 (e).

77. Messrs. Gobind Ram Agarwal and Shree Niwas Agarwal, carrying on business under the trade name Reliable Industrial Stores, 59 Netaji Subhas Road, Calcutta Copper rod, (a); LR-3677A, 1-4-65 (b); (A) copper pipe, copper flat (d): 2-9-65 (e).

78 Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta (a); LR-3595A, 23-7-64 (b); (A) Sacking cloth, sacking bags, carpet backing cloth (d); 2-9-65 (e).

79 Messrs. Union Paper & Board Mills Ltd., 17 Netaji Subhas Road, Calcutta (a); LR-2169A, 6-11-51 (b), (A) Tubes, cores, cohes, cartons straw board boxes, bitumen board boxes and containers (for use in the actual process of manufacture of the goods named below) after the words "Bitumen board" (c); 2-9-65 (e).

80. Messrs Promode Kumar Samaddar, Prasanta Kumar Samaddar and Miss. Santwana Samaddar, (partners) carrying on busmess under the trade name Messrs Sambos & Co., 6 Brindaban Mullick 1st Lane, Calcutta (a), MK/1677A, 20-6-49 (b); (A) Resale, Instruments (d), (D) General merchandise 3-9-65 (e).

81 Messrs. Rudra and Co. Private Ltd., 32 Madan Mitra Lane Calcutta (a); MK-1797A, 16-12-47 (b); (A) consum. ble stores : (c); (A) Coal gas after the word "nil" Re-sale (A) Printing types, brass rules, composing stick, wooden block, wooden cases (d); 3-9-65 (e)

82. Shri Champalal Bhiwaniwala, Shri Omprakash Bhiwaniwala and Shri Subhag Chand Gayal, carrying on business under the trade name Messrs. Champalal Omprakash, 40 Madan Mohon Burman Street, Calcutta MK-3898A, 30-4-65 (b); (A) Re-sale; black sheet, m.s. flat, m. s. angles, iron scrap, m. s channels (d); 6-9-65 (e).

83. Shri Lalit Kumar Manot and Sm. Mohini Debi Chopra, carrying on business under the trade name Messrs. Indro Auto Emporium, 42 Vivekananda Road, Calcutta (b); MK-3781A, 21-8-64 (b); (A) Re-sale; Tractor tyres, tubes and flaps (d), 4-9-65 (e)

84. (S) Gopaldas Chaurasia, Shri Debidas Chaurasiri Shri Jawaharlal Chaurasia, Shri Kanalall Chaorosia, Shri Sankarlal Chaurasia, Shri Kashinath Chaurasia, Shri Laljee Chaurasia, Shri Ramjee Ram Chaurasia and Shri Saligram Chaurasia carrying on business under the trade name Messrs. Ganguram & Sons, (for) Shri Panchuram Barui, Shri Debidas Barui, Shri Jawarhalal Barui, Shri Kanailal Barui, Shri Sankarlal Barui, Sri Kashinath Barui, Shri Laljeelal Barui, Shri Ramji Ram Barui and Shri Saligram Barui, carrying on business under the trade name Messrs. Ganguram & Sons, 159C, Vivekananda Road, Calcutta (a); MK-1209A, 24-9-41 (b); 4-9-65 (e).

85. Messrs. Saraj Iron & Steel Co. (Private) Ltd., 85/1 Upper Chitpur Road, Calcutta-6 (a); MK/2827A, 9-12-57 (b); (A) In re-sale column: Mild Steel bars and Mild steel hard bright wires (d); 4-9-65 (e).

86. Sarbasree Pannalal Jaiswal, Hiralal Jaiswal, Jahawarlal Jaiswal and Ratanlal Jaiswal, carrying on business under the trade name Messrs. J. Ratan & Bros., 225 Conwallis Street, Calcutta (a); MK-3825A, 30-11-64 (b); (A) re-sale; V. belt, generator, switch, piston, ring and spray spring painting gun (d); 6-9-65 (e).

87. (S) Shri Md. Khalill (Proprietor) carrying on business under the trade name Messrs. New Halim Soap Factory, (for) Messrs. New Halim Soap Factory, 53 Mechua Bazar Street, Calcutta (a); MR-29 79A, 27-2-59 (b); 7-9-65 (e).

88. Shri Kedar Nath Mathuradas Harda carrying on business under the trade name Messrs. Vinayak Trading Co., 23 Baranashi Ghosh Street, Calcutta and 1 Bonfield Lane, Calcutta (a); MK-249B, 5-4-63 (b); (A) re-sale Corks, valves and brushes (d); 8-9-65 (e).

89. (S) Shri Dilip Basu and Sm. Giribala Dutta (Partners), carrying on business under the trade name Messrs. Dilip Basu & Co. 1 Baldeopara Road, Calcutta-6 (for) Dilip Basu (Proprietor), carrying on business under the trade name Messrs. Dilip Basu & Co,. 1 Baldeopara Road, Calcutta-6 (b); MK-1780A, 10-11-49 (b); 8-9-65 (e).

90. Messrs. Satyanarayan Poddar, Atmaram Poddar, Shyamsundar Poddar, Jagannath Poddar, Sitaram Poddar, Ramniwas Poddar, Matrumal Goenka, Ramgopal Goekna and Shyam Sundar Goenka, carrying on business under the trade name Messrs. Hindusthan Bobbin Industries, 15 Canal East Road, Calcutta (a); MK-2725A, 15-6-50 (b); (A) Raw materials: Fibre sheet, aluminium sheet and pipe and accessories, mild steel accessories, cast iron accessories, nylon bry shels, steel accessories, semi-finished products, e.g., shuttles, bobbins, ends, rollers, glue, chemical,c hemical adhesives, rubber goods, card pins, wire nails and porcelain articles. (A) Consumable stores: Mustard oil (c); 8-9-65 (e).

91. Shri Benarashi Ram Shaw, Shri Sambhu Charan Dey, Shri Chhotalal Gupta and Sreemati Kamala Devi, carrying on business under the trade name Messrs. Shree Krishna Metal Stors, Manicktola Bazar Lane, Calcutta (a); MK-3729A, 28-4-64 (b); (A) Re-sale: Tin, phospher bronze magnesium alloy (d); 8-9-65 (e).

92. Shri Gobinda Chandra Sen, Manindra Nth Sen and Bholanath Dutta, carrying on business under the trade name Messrs. Gobinda Bhandar, 5A Pratap Ghosh Lane, Calcutta (a); MK-1187A, 4-10-45 (b); (D) Re-sale: General merchandise as and when required for sale, (A) Re-sale Tea (d); 8-9-65 (e).

93. (S) Sm. Mahamaya Devi, (Proprietress), carrying on business under the trade name Messrs. Genuine Plywood Mfg. Co., 41 Simla Road, Calcutta-6 (for) Shri Jamini Bhusan Nath (Proprietor) carrying on business under the trade name Messrs. Genuine Plywood Mfg. Co., (a); MK-1772A, 1-11-49 (b); 8-9-65 (e).

94. Shri Dharmadas Sen, (Proprietor), carrying on business under the trade name Messrs. Dharmadas Sen, 115 Netaji Subhas Road, Calcutta (a); MR-1217A, 1-4-56 (b); (S) (1) Raw materials: Canvas thread, eyelets, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, Viz., Nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Tarpauline (for) Canvas and A, B (1) Any other raw mater ials, (2) Plant machinery, spare parts accessories, and consumable stors, (3) building or plumbing materials or fixtures, required for construction, fittings, out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of tirpoline (c); 3-9-65 (e).

95. Messrs. Kessco (India) Private Ltd., 111/B Netaji Subhs Road, Calcutta (a); MR-2374A, 6-10-56 (b); (A) Glass, putty, paints, fitting for door, window and sashes after the ward Iron and steel as Raw materials, Greese, lubrication oil, oxygen and Actyline Gas, electrodes, Industrial Acids as consumable stores, Windows, doors, ventilators, sashes and M. S. Gates after word 'Railings' as products (c); 3-9-65 (e).

96. Sarbasree Bhabatran Sarkar and Arabinda Sarkar carrying on business under the trade name Bhabatran Sarkar & Sons, 62/1A, Netaji Subhas Road, Calcutta (a); MR-2663A, 30-7-62 (b); (A) Bakelite and sheet, paint, pipe and pipe fittings, Goggles, Khas Khas, Lock, Oil, hand pump, polythene bag, Brush, Plastic Bucket, Resign, Soft Board, Terryline Cord, Water Heater, Main Switch, Copper Strips and Tubes, Stamp Pad, Gem Climp, Ball Pen Refil, Staple Machine and Pin, Punching Machine, Pencil, Register Index, Alpin, Flat folder file, Ink writing, writing pad and note book, Arch File, Waste paper box, Scale, Board pin, Spaungo, pin cushine, Gum, carbon paper, File fastner Graph Book, Short and note book, Type writter Ribbon, Cellophine paper, Eraser, Sealing wax, pencil cutter and Duster (d); 6-9-65 (e).

97. Shri Kailash Nath Agarwal, proprietor, carrying on business under the trade name Messrs. Badridas Kailas Nath, 157 Netaji Subhas Road, Calcutta (a); MR-2645A, 19-4-62 (b); (A) Copper wire and copper oxide (d); 7-9-65 (e).

98. (S) Messrs. Atmaram Sonthalia, Ramani Ranjan onthalia, Sudhanand Saraf, Sm. Gita Devi Lohia and Tejadevi Lohia carrying on business under the trade name Shalimar Iron & Steel Industries (for) Messrs. Ramani Ranjan Sonthalia, Atmatam Sonthalia, Haribux Lohia, Bhagwandas Lohia, Ramlagan Tewari and Sukhia Nand Saraf carrying on business under the trade name Shalimar Iron & Steel Industries, 174 Mahatma Gandhi Road, Calcuta (a); MR-2526A, 3-6-59 (b); (D) Hardware (d); 8-9-65 (e).

99. Messrs. A. K. Dutta, and J. K. Dutta, carrying on business under the trade name Messrs. A. K. Dutta & Bros. (S) 42 Strand Road, Calcutta (For) 113/E, N. S. Road, Calcutta (a); MR-641A, 26-9-41 (b); 8-9-65 (e).

100. Shri Kalipada Chatterjee, Proprietor, carrying on business under the trade name Messrs. M. M. Chatterjee & Bros. 115 Netaji Subhas Road, Calcutta (a); MR-2510A, 19-11-57 (b); (A) Electrolytic copper strip (d); 9-9-65 (e).

101. (S) Messrs. Satyanarain Kedia, Shyam Sundar Kedia, Balkrishna Kedia (minor) and Raj Kumar Kedia (minor), carrying on business under the trade name Messrs. Lite Engineering Industries (for) Mrs. D. Murray carrying on business under the trade name Messrs. Lite Engineering Industries, 22 U. K. Dutta Road, Dum Dum Cantt., Calcutta-28 (a); PG-2425A, 3-6-58 (b); 28-8-65 (e).

102. (S) Messrs. Nathermal Thaumal, Kewalram Jethanand, Ghanashyamdas Tharoomal, Gurmukhdas Tharoomal, Shyamdas Tharmoomal and Shrimati Parameswari Bai, carrying on business under the trade name Tharoomal Begraj and Co., (for) Shri Tharoomal Begraj carrying on business under the trade name Messrs. Tharmooal Begraj, Bongaon Rail Bazar, Bongaon, 24-Parganas (a); PG-54B 2-1-45 (b); 28-8-65 (e).

103. Messrs. Synthetic Moulders Ltd., carrying on business under the trade name Messrs. Synthetic Moulders Ltd., 42 Biren Roy Road, (West) Calcutta-34 (a); PG-3084A, 12-12-47 (b); (A) Polystererene container (d); 30-8-65 (e).

104. Shri Anath Bandhu Saha, carrying on business under the trade name Messrs. Megna Soap Works (S) 370A R. N. Guha Road, Calcutta-28 (for) 360 Jessore, Road, Patipukur Calcutta-28 (a); PG-2249A, 19-11-59 (b); 30-8-65 (e).

105. (S) Messrs. M. L. Modak & Co., Private Ltd., (for) Messrs. Makhan Lal Modak, Ramrampure, P.O. Diamond Harbour, 24-Parganas (a); PG-955A, 5-9-49 (b); 31-8-65 (e).

106. Shri Narain Dass Poddar, Shri Gobind Prasad Poddar, and Kashinath Poddar, (Partners), carrying on business under the trade name Messrs. Gobind Prasad Poddar, & Bros., Old Manbazar Road, Purulia (a); PR-363A, 10-5-62 (b); (A) Insert after mahua seed the word "Groundnut" (d); 28-8-65 (e).

107. Shri Narain Dass Poddar, Shri Gobind Prasad Poddar, Shri Kashinath Poddar, (Partners), carrying on business under the trade name Messrs. Gobind Prasad Poddar & Bros., Old Manbazar Road, Purulia (a); PR-363A, 10-5-62 (b); (A) Insert after groundnut the words "Tin containers" (d); 30-8-65 (e).

108. Shri Hiralal Chandak, carrying on business under the trade name Messrs. Motilal Hiralal Main Road, Purulia (a); PR-8A, 12-9-57 (b); (D) Stationery, (A) Insert after panmasala the words "Dhupbati, lozenges toffee" (d); 2-9-65 (e).

109. Shri Ram Kumar Agarwala, Shri Madanlall Agarwalla, Shri Shankarlall Agarwalla, and Shri Omprakash Agarwalla carrying on business under the trade name Messrs. Ram Kumar Agarwalla, Adra, District Purulia (a); PR/401A, 29-3-63 (b); (A) Insert after tea the word "Hima-peas" (d); 3-9-65 (e).

110. Sree Ram Mishra, Shri Madadeo Mishra and Kanailal Mishra, carrying on business under the trade name Messrs. Shree Ram Mahadeo Mishra, Bankura Road, Purulia (a); PR/179A, 3-10-57 (b); (A) Insert after file the word "Locks" (d); 4-9-65 (e).

111. Shri Ram Kinkar Kundu, Rahda Gobinda Kundu, Madangopal Kundu and Sudhir Kumar Kundu, carrying on business under the trade name Messrs. R. K. Kundu & Sons, Main Road, Purulia, Balarampur, Purulia (a); 15B, 28-7-59 (b); (D) Hardware' (A) Insert after commercial lead the words "Hard board, g. i. pipe and fittings, watermeters, electrical pump, arc electrodes, screw, hinges, tower bolt, clamp coir rope, nut bolts, washer, hack saw blades, crowbar, hammer, gaiti, pick axe" (d); 6-9-65 (e).

112. Shri Fakir Chandra Mallick, Dhirendra Nath Mallick, Sm. Snehalata Mallick, Hiralal Mallick and Kala Chand Mallick, carrying on business under the trade name Jotindra Nath Mallick and Hiralal Mallick Main Road, Purulia (a); PR/175A, 30-10-57 (b); (A) Insert after the words "Barley, combs, rolled gold, ornamnts, fruit squash and crush, tooth brush, shaving brush, butter, ghee, panmasala, soap, coffee, tinopal, clinical thermometer, hurricane lantern, mentles' (d); 6-9-65 (e).

113. Messrs. Shyam Sundar Agarwalla, Narayan Prosad Kanoi, Rukmini Agarwalla, Sulochana Kanoi, Pushpa Kanoi, Ghanashyam Kanoi, Parmanand Kanoi, Basant Kumar Kanoi and Ashok Kumar Kanoi carrying on business under the trade name Metal Enterprise, (S) 24 R. B Mukherjee Road Calcutta (for) P-8 Misson Row Extension, Calcutta (20 R. N. Mukherjee Road,) (a); RB/1431A, 30-11-63 (b); 7-9-65 (e).

114. (S) Shri Thakarlal Sundarlal Parikh, carrying on business under the trade name Messrs. T. Jayantilal & Co., (for) Messrs. Thakarlal Sundarlal Parikh, Chandrakant Muljibhai Parikh, Jayantilal Muljibhai Parikh and Nanvitlal Maganlal Shah, carrying on business under the trade name T. Jayantilal & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/158B, 28-4-55 (b), 9-9-65 (e).

115. Messrs. Beniram Gupta and Ramsevak Gupta, carrying on business under the trade name Ramniwas Company 52 Kali Krishna Tagore Street, Calcutta-7 (a); SH/3591A, 18-2-65 (b); (A) Linseed oil, castor oil, cotton seed oil (d); 4 9-65 (e).

116. (S) Messrs. Panchanan Saha, Pankaj Kumar Saha and Nani Bala Saha, carrying on business under the trade name Tantu Silpalay (for) Tantu Silpalay 84 Cornwallis Street, Calcutta (a), SH/1376A, 26-2-49 (b); 6-9-65 (e).

117. Messrs. Omprakash Goyel, Suresh Chand Goel, Ashok Kumar Goyel (minor), Nilima Goyel (minor), and Anjana Goyel (minor), represented by their father Harishankar Goyel, carrying on business under the trade name Omprakash Suresh Chand 207 Maharshi Debendra Road, Calcutta-7 (a); SH/3622A, 17-4-65 (b); (A) G. I. wire (d); 6.9.65 (e).

118. Shri Lakhi Narayan Gupta (Saha), carrying on business under the trade name Ram Prosad Oil Mill 47/1/C Shambazar Street, Calcutta (a); SH/1640A, 25-1-50 (b); (A) Groundnut oil (d); 7-9-65 (e).

119. (S) Shri Sagar Ram Dhar, (Karta of Hindu Undivided Family, consisting of the members namely Sagar Ram Dhar, Golak Ram Dhar, Partha Ram Dhar Ragha

Ram Dhar), Nitya Gopal Dhar, Rameswar Dhar and Brojeswar Dhar, carrying on business under the trade name Trailakya Nath Dhar & Sons (for) Trailakya Nath Dhar & Sons 1/1 Baghbazar Street, Calcutta (a); SH/2412A, 9-3-56 (b); 7-9-65 (e).

120. Shri Srudhan Basu, carrying on business under the trade name Messrs. Basu Medical Stores, 13/1 Dum Dum Road, Calcutta (a); SH/3420A, 21-11-63 (b); (A) Hair remour, Hair dressing, three in one (lubricating oil) (d); 7-9-65 (e).

121. Messrs. Maniklal Mohata and Hari Krishandas Mohata carrying on business under the trade name Messrs. Arim Steel and Motal Works, 8 Cossipore Road, Calcutta (a); SH/3560A, 11-12-64 (b); (A) Brass strips in the manufacture column after the words" Brass and iron hings" (e); 9-9-65 (e).

122. Shri Gitanath Das (Proprietor), carrying on business under the trade name D. N. Industries, 18 Sree Ramkrishna Road, Rishra, Hooghly, (A) 85 Netaji Sree Ramkrishna Road, Rishra, Hooghly, (A) Netaji Subhas Road, Calcutta-1 (a); (S) SP/125B (for) SP/168A (b); 3-9-65 (e).

123. Sm. Sova Rani Sur (Proprietress), carrying on business under the trade name Duplex Cycle Stores Luxmigunj, Chandernagore, Hooghly (a); SP/938A, 2-5-55 (b); (A) Dehydrated food (b); 3-9-65 (e).

124. Messrs. Satyanarayan Paul, Shyamapada Paul, Rampada Paul and Basanta Kumar Paul (partners), carrying on business under the trade name Satyanarayan Paul and Bros., Kalna Road, Pandua, Hooghly, (a); SP/1553A, 11-2-63 /b); (A) Groundnut oil, groundnut and till oil (d); 3-9-65 (e).

125. (S) Messrs. Anil Kumar Adhikary, Ranibali Debi and Animabala Debi (partners), carrying on business under the trade name Shrimati Narahara Abadhut Bhander (Stores) (for) Messrs. Anil Kumar Adhikary, Rajendra Nath Adhikary, Ranibala Debi and Animabala Debi (partners), carrying on business under the trade name Srimati Narahari Abadhut Bhander (Stors), S. C. Mukherjee Road, Baidhyabati, Hooghly (a); SP/1501A, 5-7-62 (b); 7-9-65 (e).

126. Sree Ashutosh Sadhukhan (proprietor), carrying on business under the trade name Annapurna Bhander, Thakurgali, Chinsurah, Hooghly (a); SP/1589A, 15-7-53 (b); (A) groundnut oil (d); 8-9-65 (e).

127. Sree Kamal Baran Palit (proprietor) carrying on business under the trade name Kamal Baran Palit, Kamarpara Road, Chinsurah, 30-9-63 (b): (A) Groundut oil (d); 8-9-65 (e).

128. Sree Balailal Sadhukhan (proprietor), carrying on business under the trade name Kalimata Bhander, Kamarpara Road, Chinsurah, Hooghly (a); SP/156A9, 29-7-63 (b): (A) Grounduut oil(d); 8-9-63 (e).

129. Shri Subhas Chandra Paul (Proprietor) carrying on business under the trade name Subhas Chandra Paul, Kamarpara Road, Kharubazar, Chinsurah, Hooghly (a); SP/1594A, 29-7-63 (b); (A) Groundnut oil (d); 8-9-63 (e).

130. Messrs. Netai Chandra Sabui and Namai Chandra Sabui (partners), carrying on business under the trade name Netai Chandra Sabui &Co., Vill. Krishnagore, P.O. Jangipara, Hooghoy (a); S/1568A, 30-4-63 (b); (A) groundnut oil (d); 8-9-63 (e).

131. Sarbasri Rampratap Gupta and Ramesh Chandra Gupta (partners), carrying on business under the trade name Gupta Brothers, 26 Mcleod Street, Calcutta (a); TL/2923A, 21-4-65 (b); (A) Super enamelled copper wire, steel sheets (d); 27-8-65 (e).

132. Sarbasri Bajranlal Singania, Raghunandan Singhania, Deokinandan Singhania and Madhusudan Singhania (partners), carrying on business under the trade name Messrs. Singhania Commercial Co., 103 Park Street, Calcutta (a); TL/191B, 17-12-55 (b); (A) Iron scrap (d); 27-8-65 (e).

133. Shri Yogesh Chandra Sharma (proprietor), carrying on business under the name Y. C. Ramesh & Co., 2 Chowringhee Road, Calcutta (a): TL/2476A 14-8-65 (b): (A) Electric motor and pump (d); 28-8-65 (e).

134. Shri Pratap Chand Bachhawat, Proprietor, carrying on business under the trade name Asoke Trading Co., 2 Chowringhee Road, Calcutta (a); TL/2943A, 22-5-65 (b); (A) Bulbs, tubes, holders, switches, tine bester, fuses, valve, cables, starter and hearters, (d); 28-8-65 (e)

135. Messrs. Kailash (Private) Ltd., (S) 207B Park Street, Calcutta (for) 101 Park Street, Calcutta (a); TL/1256A, 4-6-49 (b); 31-8-65 (e).

136. Shri Sanjib Kishore Basu (Proprietor), carrying on business under the trade name Eastern India Engineerig Company, (S) 75/11/47 Beliaghata Main Road, Calcutta (for) 49-A Beliaghata Main Road, Calcutta (a) TL/2400A, 20-4-61 (b); 1-9-65 (e).

137 Shri Hari Narayan Mahawar, Shri Amitava Ghosh and Shri Kali Charan Mahawar (Partners), carrying on business under the trade name Messrs Hind Diesl Mart, 107 Darmatolla Street, Calcutta (a); TL/2549A, 6-4-62 (b): After the words (i) Concretee mixture (A) (ii) Concrete vibrators (c); (A) (1) psetri motors, (2) Air Compressor, (3) Water pumps (d), 4-9-65 (e).

138. Messrs. Cumberland & Martin Ltd., (S) 51 Ripon Street, Calcutta (for) 1/A Elgin Road, Calcutta (a): (S) TL/2985A (for) BH/2176A, (b); 7-9-65 (e).

139. (S) Messrs. Durga Industries (Private) Ltd., carrying on business under the trade name Messrs. Durga (Hardware) Industies) (Private) Ltd., 5 Park Lane, Calcutta (for) Sri Permanand Chamaria (Proprietor), carrying on busiess under the trade name Messrs. Durga Industries (a); TL/2777A, 20-2-64 (b); 7-9-65 (e).

140. (S) Hsieh on Fah, Chong Shao Hsien, Chong Ekhoy, Chong Hok Hong, Chun Chai Tung, Ling Yuan An (Partners), carrying on business under the trade name Messrs. Mu Fum Tannery (for) Hsieh on Fah, Chogn Kan Yan, Chong Ekhoy, Chong Hog kong, Chun Chai Tung and Ling Yuan An (Partners), carrying on business under the trade name Messrs. Mu Fum Tannery, 59 South Tangra Road, Calcutta (a); PG/2068A 17-6-58 (b); 2-9-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicte the manner in which the particulars of a registration have been amended :

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 296C.T.—16th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale

(d) Goods for resale in West Bengal.

(e) Date of cancellation

1. Messrs. Ram Kumar Jhunjhunwala, Chhotelal Jhunjhunwala and Sm. Gumtibai carrying on business under the trade name Harmukhroy Liladhar, 12 Gobind Chandra Dhar Lane, Calcutta (a); AT/145A, 26-9-41 (b); 9-9-65 (c).

2. Messrs. Karunakar Bal Krishna Nair, Karunakar Narainan Nair, R. Bhimji Bhoy, N. Chandrashekharan, N. Prabhakar, K. Arivindakshan, K. Ramchandran, Ali Bhai R. Bhimji, Akbar Ali R. Bhimji carrying on business under the trade name Messrs. United Tyres, 59B Chowringhee Road, Calcutta (a); BH/270B, 22-3-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufactureed of the goods named below: (i) Sectional air bags, valves, (ii) rubber accessories (c); tyres, tubes, and accessories (d); 30-8-65 (e).

3. Messrs. Upendra Nath Garai, Gopalbati, P. O. Onda, district bankura (a); BK/325A 25-2-58 (b); Mustard oil, cocoanut oil, chillies, turmaric, sora, posto, zera, mustard seed, dhania, methi, black pepper, sugar, suji, tea, paper, soap, rope, tejpata, molasses, tobacco leaf, groundnut oil, betelnut, bidi, oil cake, salt, pencil, nib, long, atachi, darchini, juan, mouri, sago, atta, flour, basan (d); 1-9-65 (e).

4. Shri Madan Mohan Chakraborty, carrying on business under the trade name Messrs. Madan Mohan Chakraborty, Jangipur, Murshidabad (a); BR/606A, 20-5-59 (b); Raw materials, plant, machinery, spare parts and accessories. Consumable stores : i.e. Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Bricks, for sale (c); Coal (d); 27-8-65 (e).

5. Messrs. Shri Jai Shaki (Contractor), 55 Canning-Street, Calcutta (a); CL 3528A, 1-5-63 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Humidtication tin duct, (b) Nil 25-8-65 (e)

6. Shri Sushil Kumar Sanghari carrying on business under the trade name Messrs. Metro Optical Services, 12B Lower Chitpore Road Calcutta (a); CL/3217A, 14-8-59 (b); 25-8-65 (e)

7. Shrikishandas Proprietor, carrying on business under the trade name Vijay Trading Co., 40 Netaji Subhas Road, Calcutta (a); CR 3149A, 19-9-61 (b); M. s. rounds, channels, carbon steel, small tools, solder stick, pipes, pipe fittings radio parts, bolts and nuts, wire nails, screws copper rivets brass sheet, brass rods, tools, steel, iron washer sugar mill machineries and parts (d); 31-8-65 (e)

8. Shri Chandanmal Bothra Proprietor, carrying on business under the trade name Chandanmal Ghowar Chand 16 Bonfield Lane Calcutta (a); CR 1A, 26-9-41 (b); Piece goods, spices, hardware, monihari, sugar mill implements, galvanised carrogated iron sheets, gold and silver metals and dried fruits (d); 2-9-65 (e).

9. Messrs. Radha Krishna Jewellery Shop, 58 Netaji Subhas Road, Khurut, Howrah (a); HW/1424A, 22-2-52 (b); Certified by the purchasing dealer to be required for use in any process in the manufacture of Gold and silver ornaments (c), Gold silver (1) any other raw materials (2) plant, machinery, spare parts accessories and consumable stock, (3) building or plumbering materials or fixtures required for construction fitting out or repair of any building Gold and silver ornaments (d); 27-8-65 (e)

10. Shri Kanai Lal Samonta carrying on business under the trade name B Samanta & Co., 8E Grand Foreshore Road, Ram Krishnapur, Howrah (a); HW/1009A, 8-7-49 (b); Soft coke steam coal and hard coke (d); 28-8-65 (e)

11. Shrimati P K Gaswal carrying on business under the trade name Amar Singh 12 Debendra Nath Ganguly Road Botanical Garden Howrah (a); HW/350A, 18-10-41 (b), (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (1) Wooden furniture (c); 28-8-65 (e).

12. Messrs. Surya Kumar Singh & Sons, Pvt. Ltd., 67/50 Strand Road, Calcutta 7 (a); JK 2643A, 1-9-55 (b); Sal leaves bamboos sabaigrass (d); 3-9-65 (e).

13. Messrs. Shyam Sundar Chaudhury, Haryant Kumar Chaudhary, Ram Niwas Chaudhary, Kamala Chaudhary carrying on business under the trade name Bengal Forging Industries, 20 Maharshi Debendra Road, Calcutta (a); JK/3079A; 28-7-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., Iron and steel, sheet, rod, scrap, billets, coal, lubricating oil and gas. Provided that all goods for which exemption from pay-

payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Axle, rounds, tyres, shaft, (11) rolls, machine-blades, (111) machines and machine parts for sale (c); Pipes, scrap, electric motors, starters, switch (d); 8-9-65 (e).

14. Shri Krishna Kumar Agarwala, carrying on business under the trade name Messrs. Agarwala & Co. 14 India Exchange Place, Calcutta, LR/3034A, 27-4-59 (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores viz.. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Screw, nuts, washers (c); 27-8-65 (e).

15. Shri Krishna Lal Varma, carrying on business under the trade name Indian Print & Paper Mart, 209 Old Chinabazar Street, Calcutta (a); LR/1109A, 2-3-45 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Exercise books, registers, note books (c); Paper (d); 1-9-65 (e).

16. Shri Ramnath Kanoria, Proprietor, carrying on business under the trade name Messrs. Ram Nath Kanoria, 5 Vivekananda Road, Calcutta (a); MK/3409A, 9-3-62 (b); Jute canvas, raw jute, jute twine, hessian cloth, hessian bag (d); 6-9-65 (e).

17. Shri Ashim Kumar Dutta carrying on business under the trade name A. K. Dutta, Bongaon, 24-Parganas (a); PG/1855A, 19-4-56 (b); Iron and Steel (d); 1-9-65 (e).

18. Sarbasri Rathu Kumar, Surendra Nath Kumar, Patel Ch. Kumar, carrying on business under the trade name Messrs. Rothu Kumar Patel Kumar, Tentlow, P. O. Rangadih, district Purulia (a); PR/394A, 8-12-62 (b); (1) Raw materials, (2) Plant, machinery, and spare parts, (3) consumable stores, viz. coal, charcoal, soda, saji, provided that all goods for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale : Shellac, seedlac, kirilac (c); Shellac (d); 9-9-65 (e).

19. Dr. Narendra Nath Law carrying on business under the trade name Messrs. Narendra Nath Law & Co., 63 Radhabazar Street, Calcutta (a); RB/408A, 26-9-41 (b); Textile goods, yarns and mill tores, sugar (d); 4-9-65 (e).

20. Shri Gurcharan Singh Sethi carrying on business under the trade name Messrs. Sethi Bros., 14 Bentinck Street, Calcutta-1 (b); RB/559A, 30-4-53 (b); Motor parts and accessories, g. i. barbed wire, electrical fluroscent tubes, switches, starters, conduit pipes, g. i. stay wires, electrical parts and accessories, g. i. ridgings (d); 6-9-65 (e).

21. Shri Mahadeo Prasad & Others, Partners, carrying on business under the trade name Lala Brothers 26E Grant Street, Calcutta (a); TL/1673A, 30-1-52 (b); Mill made and hand loom cloth, silk woolen and piece goods (d); 30-8-65 (e).

Explanatory notes.— Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:

A - Other raw materials.

B - Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 298C.T.—16th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act 1956, are published for general information.—

Notes.—(a) Serial number name, address chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Durgapada Chakravartty and Shri Tarapada Chakraborty carrying on business under the trade name Messrs. Popular Chemical Service, 61/2 Pyari Mohan Roy Road, Calcutta-27 (a); 417A/AL(Central) 7-9-65 (b); Glue flakes for manufacture of Photo engraving glue (d).

2. Shri Jogesh Chandra Basu, Proprietor carrying on business under the trade name Messrs. Plasto Rubber Industries, 42 Tollygunge Road, Calcutta-26 (a); 418A/AL(Central), 9-9-65 (b).

3. Shri Abinash Chandra Mahajain, Shri Sukhendu Bikash Mahajain, Shri Nepal Chandra Mahajain carrying on business under the trade name Mahajain Stores, 71 Canning Street, (R. No. B-10) Calcutta (a); 1479A (AT) (Central) 6-9-65 (b); Stationery goods (c);

4. Shri Vinodray Shantilal Bhabishi carrying on business under the trade name Vinodray & Bros., 8 Amratola Street, Calcutta (a); 1480A(AT) (Central), 7-9-65 (b); Silver ornaments (c).

5. Shri Krishan Kumar Rikhi carrying on business under the trade name Champion Traders 5 Paddapukur Road, Calcutta (a); 980A(BH) (Central), 1-9-65 (b); Motor spare parts (c).

6. Shri Biswanath Prosad Bhagat Proprietor, carrying on buisness under the trade name Messrs. Shri Mahabir oil Mill, Kalitala Mahalla, B. C. Road Burdwan (a); 234A/BN(Central). 9-9-65 (b); Kusum seed (c).

7. Sree Umesh Chandra Sarkar carrying on business under the trade name Messrs. Elite Furnitures 240/4 Bipin Behari Ganguly Street. Calcutta (a); 1662A(CL) (Central), 23-8-65 (b).

8. Shri Madan Chand Bothra carrying on business under the trade name Bothra & Co., 161/1 Harrison Road, Calcutta (a); 1663A(CL) (Central). 24-8-65 (b).

9. Messrs. Suwati Devi Kathotia, Chandra Kala Devi Kathotia, Kanchan Devi Kamala, Kathotia Devi Kathotia and Shri Bachhraj Kathotia carrying on business under the trade name Kathotia Sons of 104, Old Chinabazar Street Calcutta (a); 1898A(CR) (Central) 28-8-65 (b); Sago, topeoca flour, topioca meshad starch, pappu (c).

10. Shri Banshilal Shah. Proprietor carrying on business under the trade name Hindusthan Engineering Corporation, 1 Bonfield Lane. (3rd floor), Calcutta (a); 1899A(CR) (Central) 28-8-65 (b)

11. Shri Pannalal Kolay carrying on business under the trade name Imperial Pipe and Engineering Works. 4 Haricharan Banerjee Road, Belurmath. Howrah (a); 1101A(HW) (Central), 31-8-65 (b).

12. Shri Mahabir Prasad Jain carrying on business under the trade name Bharat steel & Metal Products. 10 Digambar Jain Temple Road. Calcutta-7 (a); 1229A (JK) (Central) 4-9-65 (b); M. s. rounds (c)

13. Messrs. Narbada Prasad Tikmany, Dwarka Prasad Tikmany, Parmeshwarlal Tikmany and Durgadutt Tikmany carrying on business under the trade name Tikmani Steel Supply Company 20 Maharshi Debendra Road, (1st floor. Room No. 6 1) Calcutta (a); 1230A (JK) (Central). 6-9-65 (b).

14. Messrs. Radha Gobinda Kundu, Gopinath K Kundu, Barin Chandra Kundu, Madhab Chandra Kundu, Patan Chandra Kundu, Braja Ballav Kundu, Anil Chandra Paul and Sunil Chandra Paul carrying on business under the trade name Jai Durga Bhander. 13B Digamber Jain Temple Street, Calcutta-7 (a); 1231A(JK) (Central), 9-9-65 (b); Cumin seeds (c).

15. Messrs. Lalchand Agarwala, Monoharlal Agarwala & Ramkumar Agarwala carrying on business under the trade name Kejriwal Automobiles, Sevoke Road, Siliguri, Darjeeling (a); 621A(JP) (Central) 28-8-65 (b); Motor parts and accessories (c).

16. Shri Nanda Kishore Lala carrying on business under the trade name Northern Trading Co., Prahlad Building, Dinbazar, Jalpaiguri (a); 622A(JP) (Central). 28-8-65 (b); Tea (c).

17. Messrs. Ravi Nandan Sahaya, Girja Nandan Sahaya, Deoki Nandan Sahaya, Lalit Kumar Prasad, Birendra Prasad, Sm. Shakuntala Sahaya, Sm. Bimala Sahaya and Shashi Sahaya, carrying on business under the trade name Hind Commercial Agency, 14 Netaji Subhas Road, Calcutta (a); 1695A(LR) (Central), 28-8-65 (b); Thermo plastic materials (c).

18. Shri Lokenath Jelika, carrying on business under the trade name Oriental Agencies, 23A Netaji Subhas Road, Calcutta, 5A Chyeghat Street, Calcutta (a); 175B(LR) (Central). 31-8-65 (b).

19. Shri Badri Prosad Agarwala, carrying on business under the trade name Messrs. Mayfair Electricals, 20 Bhuban Banerjee Lane, Calcutta-7 (a); 1333A(MK) (Central). 3-9-65 (b), Paper black for the manufacture of cable marker (d)

20 Shri Bholaram Agarwala, carrying on business under the trade name Messrs. Associated Iron & Steel Industries, P-20 Dalimtala Lane, Calcutta (a), 1334A (MK) (Central). 9-9-65 (b). Iron and steel goods (scrap and defective) (c)

21. Shri Suresh Kumar Parekh, Proprietor carrying on business under the trade name Suresh Kumar Parekh 113B Monohardas Chawk. (2nd floor). Calcutta (a), 1076A(MR) (Central). 3-9-65 (b).

22. Shri Phanindra Kumar Dutta. Proprietor, carrying on business under the trade name P. K. Dutta 159 Netaji Subhas Road Calcutta (a); 1077A(MR) (Central). 8-9-65 (b). Screw and cotterpin (c).

23. Shri Radhakishan Mundra. Proprietor, carrying on business under the trade name Messrs. Udyogi Brothers 32 Jamunanlal Bazaz Street, Calcutta (a); 1078A(MR) (Central). 9-9-65 (b); Cables and bearings (c)

24. Shri Sibdas Bhattacherjee carrying on business under the trade name Eastern Friends Engineering Co. 1/2 Ramlal Agarwalla Lane Calcutta-50 (a); 921A(PG) (Central) 27-8-65 (b)

25 Messrs. Bhanji Nathu Patel and Lalji Nathu Patel, carrying on business under the trade name of B R. Patel & Co. 8 Barrackpore Trunk Road, Bolgharia 24-Parganas (a); 922A (PG) (Central). 27-8-65 (b); Timber intended for use in the manufacture of sized timber, woodon doors, windows and furniture (d).

26 Shri Potharam Patel carrying on business under the trade name Prabhat Saw Mill, Baruipur Road, Kumarkhali, P. O Narendrapur. 24-Parganas (a); 923A(PG) (Central) 27-8-65 (b); Timber intended for use in the manufacture of woodon packing boxes and sized timber (d).

27. Messrs. Baidya Nath Engineering Company Private Ltd., carrying on business under the trade name Baidya Nath Engineering Company Private Ltd., 37 S. N Roy Road. Calcutta-38 (a); 924A(PG) (Central). 28-8-65 (b)

28. Messrs. Usha Matri Binod Kumar Mintri and Koshaw Prosad Mintri carrying on business under the trade name Luxmi Pharmaceutical Works. P-18 Kamungo Park, P. O Garia. 24-Parganas (a); 925A(PG) (Central). 31-8-65 (b)

29. Messrs. Anglo American Marine Co. Ld., 17 Brabourne Road, Calcuutta (a); 1247(RB) (Central), 8-9-65 (b).

30. Messrs. Nanji Patel, Lalji Patel, Lakshamshi Patel, Hansraj Patel, and Mouji Patel, Partners carrying on businesss under the trade name N. J. Patel & Bros., 11 G. T. Road, Uttarpara, District Hooghly (a); 329A(SP) (Central), 4-9-65 (b); (1) Raw materials i.e. timber, Provided that all goods for which exemption from payment of sales tax is claimed are intended for an use in the actual process of mauufacture of the goods named below: (1) Sized timber (c).

31. Sarbasri Ajoy Das Gupta, Ajit Singh Thadwalia, Partners, carrying on business under the trade name Indian Battery Auto Traders, 14 Moti Seal Street, Calcutta (a); 1013A(TL) (Central), 30-8-65 (b).

32. Shri Amal Kumar Dey, Proprietor carrying on business under the trade name Industrial Concerns, 90A Durga Charan Doctor Road, Calcutta (a); 1014A (TL) (Central), 31-8-65 (b); Thermometer, Nylon hairnet (c).

33. Sarbasri Deb Kumar Chatterjee & Dilip Bose Partners, carrying on business under the trade name, Subaban Engineering Works, 133 Beliaghata Main Road, Calcutta (a); 1015A(TL) (Central), 1-9-65 (b).

34. Messrs. Warner Hindustan Limited, carrying on business under the trade name Warner-Hindustan Limited, 182 Lower Circular Road, Calcutta (a); 1016A (TL) (Central), 4-9-65 (b).

35. Sarbashri Omprakash Chhabra and Thakardas Juneja, Partners, carrying on business under the trade name Jaycee Traders, 12A S. N. Banerjee Road, Calcutta (a); 1018A(TL) (Central), 8-9-65 (b).

S. K. BOSE, Commissioner.

No. 299C.T.—16th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of amendment.

1. Shri Madhukanta Mehta carrying on business under the trade name Messrs. India Trading Corporation, 71 Canning Street, (B-212), Calcutta (a); 937A(AT) (Central), 15-12-58 (b); (A) Safflower (c); 4-9-65 (h).

2. Shri Bhagwati Prosad Kajoria carrying on business under the trade name Surajmull Shewbhagwan, 28 Amratolla Street, Calcutta (a); 1470A(AT)(Central), 26-7-65 (b); (A) Mahua seed, ground nut seed, ground nut oil cake, til seed, black pepper, Tamarind seed powder, maize starch (c); 4-9-65 (h).

3. Sarbasree Kashi Prosad Saraf Kailash Prosad Saraf, Shiva Kumar Saraf and Mahabir Prosad Saraf, partners, carrying on business under the trade name Messrs. Saraf Brothers, 158 Cross Street, Calcutta (a); 954A(AT) (Central), 29-7-57 (b); (A) 1. Raw materials, 2. Plant machinery, spare parts and accessories, 3. Consumable stores viz. lubricants, chemicals, cotton wastes for manufacture of (1) cardboard box making machine, (2) printing machine, (3) general machinery parts (d); 4-9-65 (h).

4. Dr. Paul Lohmann(India) Ltd., 3 Camac Street, Calcutta-16 (a); 883A(BH) Central, 23-11-64 (b); Insert "Barium Carbonate" after the words "Caustic Potash" (d); 31-8-65 (h).

5. (S) Shri Nariman Rustamji Dalal Sm. Perim Nariman Dalal carrying on business under the trade name Messrs. Nariman Rustamji for Shri Nariman Rustamji Dalal & Perim Rustamji Dalal carrying on business under the trade name Messrs. Nariman Rustamji, 47 Park Street, Calcutta (a); 720A(BH) Central, 31-7-63 (b); 2-9-65 (h)

6. Dwarkaprasad Narsaria, Omprakash Narsaria and Deokinandan Narsaria carrying on business under the trade name Hindusthan Traders, Raniganj Morh Bankura (a); 175A (BK) (Central), 7-4-62 (b); (A) Til til oil, gunja, gunja oil, linseed, cotton (c); seed oil (c) 31-8-65 (h).

7. Shri Ashutosh Adhikary, Shri Nabakishore Adhikary, Shri Patit Paban Adhikary, Shri Kalipada Adhikary, partners carrying on business under the trade name Messrs. A. T. Adhikary, Nutanganj, Bankura (a); 57A(BK) (Central), 24-7-57 (b); (D) Brass sheet, brass circle, copper ingot, block tin. (A) (1) Raw materials, (2) Plant machinery, spare parts, accessories, (3) Consumable stores viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale goods named below- (i) utensils (d); 24-7-65 (h).

8. Shri Baidya Nath Roy, Proprietor, carrying on business under the trade name Messrs. Baidya Math Roy, Katwa, Burdwan (a); 115A(BH)(C), 10-12-58 (b); (A) Lime (c); 8-9-65 (h).

9 Shri Bhagwandas Shah carrying on business under the trade name Bhagwandas & Co., 55/58 Ezra Street, Calcutta (a); 105A(CL) Central, 17-6-57 (b) (D) Stoves and provisions and metal (A), brass rod, brass sheet, brass pipe, copper rad, copper pipe, corper nickel tubes (c); 21-8-65 (h).

10. (S) Shri Chhaganlal Jadavji Patel, carrying on business under the trade name Messrs. C. D. Raghavji

& Co., (for) Messrs. C. D. Raghvji & Co., 13 Tara Chand Datta Street, Calcutta (a); 83A(CL) Central, 14-6-57 (b); 21-8-65 (h).

11. (S) Shri Tajpal Jain and Shri Padam Kumar Jain Partners, carrying on business under the trade name Messrs. Padam Hosiery, (for) Messrs. Padam Hosiery, 4B Machuabazar Street Calcutta (a), 128A (CL) Central, 21-6-57 (b); 25-8-65 (h).

12. Messrs. Kishorilal Kajaria, Pawan Kumar Kajaria, Makhanlal Kajaria & Lokenath Kajara carrying on business under the trade name Chemicolour Agency 12 Bonfield Lane, Calcutta (a); 1109A(CR) Central, 7-10-58 (b); (A) D. O. P. (Di-octyl Phthalate) (c); 27-8-65 (h).

13. (S) Messrs. Bhootnath Mookerjee & Co. (Hardware) Private Ltd., 12 Rajawoodmunt Street, Calcutta (for) Messrs. Indu Bhusan Dutta, Phani Bhusan Datta, Moni Bhusan Dutta, Brojendra Bhusan Dutta, Dwijendra Bhusan Dutta & Dependra Bhusan Dutta partners carrying on business under the trade name Bhootnath Mukherjee & Co., 12 Rajawoodmunt St., Calcutta (a); 321A(CR) Central, 27-6-57 (b); 28-8-65 (h).

14. Messrs. Sudarshan Kumar Agarwala, Roshanlal Arora carrying on business under the trade name of Messrs. S. K. Trading Co., (S) 40 Strand Road, Room No. 41 and 42, Calcutta (for) 113B Monohardas Chawk, Calcutta (a); (S) 1897A(CR) Central for 876A(MR) Central (b); 28-8-65 (h).

15. Messrs. Jainarain Sarda, Jasodi Bai Sarda and Jiwani Bai Sarda carrying on business under the trade name Messrs. Sarda Hosiery Mill, 2 Raja Woodmunt Street, Calcutta (a); 619A(CR) Central, 15-7-57 (b); (A) Needles after the word Hosiery goods (d); 28-8-65 (h).

16. Messrs. Yusufbhoy Akbarally Zavery, Saifuddin Akbarally Jhery and Abbasbhoy Akbarally Jhery carrying on business under the trade name S. A. Golamally & Co., 77 Netaji Subhas Road, Calcutta (a); 237A (CR) Central, 26-6-57 (b); (A) Lifting, hoisting and moving appliances and spares (c); 28-8-65 (h).

17. Messrs. Laxman Prasad Agarwal, Mahabir Pro-Prosad Agarwal & Jugal Kishore Agarwal carrying on business under the trade name Messrs. Calcutta Supply Stores (S) 40 Strand Road, Calcutta (for) 39 Strand Road, Calcutta (a); 1597A(CR) Central, 14-3-63 (b); (A) Pipes (c); 28-8-65 (h).

18. (S) Shri Narendra Kumar Kochar and Shri Sundarlal Maloo partners carrying on business under the trade name Asiatic Trading Co Rajawoodmunt Street, Calcutta (for) Shri Narendra of 4, Kumar Kochar Prop. carrying on business under the trade name Asiatic Trading Co. (a); 1554A(CR) Central, 26-10-62 (b); 31-8-65 (h).

19. (S) Sm. Kumada Sundari Sen, Sarbasri Harekrisna Sen, Satya Narayan Sen, Ganesh Chandra Sen, Samarendra Narayan Sen, Nanigopal Sen, Partners, carrying on business under the trade name Messrs. North Eastern Traders of 109A/1A Biplabi Rash Behari Bose Road, Calcutta (for) Sm. Kumuda Sundari Sen, Sarbasree Hare Krishna Sen, Satya Ranjan Sen, G Ch. Sen, Samarendra Harayan Sen, Nanigopal Sen, partners carrying on business under the trade name Messrs. North Eastern Traders 62/1A Netaji Subhas Road, Calcutta (a); (S) 1900A(CR) Central (b); (for) 595A(MR) Central, 1-9-65 (h).

20. (S) Sarbasree Badridas Daga, Bal Chand Daga and Jankidas Daga, partners, carrying on business under the trade name Messrs. Daga Metal Trading Co., 42 Netaji Subhas Road, Calcutta (a); 1212A (CR) Central 5-12-57 (b); 1-9-65 (h).

21. (S) Shri Radhakishan, Proprietor, carrying business under the trade name Messrs. Calcutta Commercial Trading Co., 70 Old Chinabazar Street, Calcutta (for) Shri Radhakishan, Proprietor, carrying on business under the trade name Messrs. Calcutta Commercial Trading Co., 167 Netaji Subhas Road, Room No. M-24, Calcutta (a); (S) 1901A(CR) Central (for) 877A(RJ) Central (b); 1-9-65 (h).

22. Shri Mohanlal Arora, Proprietor, carrying on business under the trade name Messrs. Serampore Mill Stores, 36 Strand Road, Calcutta (a); 913A(CR) Central, 5-9-57 (b), (D) Mill stores (c); (A) Beltings, belt punch, belt lacings, belt fastners, belt-paste, hose pipes, rubber sheets, rubber insertion, plastic sheets, abonite sheets, tubes, pully, bearings, hullers, chaki, huller and chaki, parts, stones, brackets, block, sockets, balls, shaftings grinders, grinding wheels, circulars-saw, electric motor and parts, wheel and wheel balls, boiler scale (d); 1-9-65 (h)

23. Shri Mangal Chand Bengani, Proprietor carrying on business under the trade name Messrs. General Machinery Mart of 10 Jackson Lane, Calcutta (a); 1676A(CR) Central 14-11-63 (b); (A) Gases, gauges, copper pipes (c); 1-9-65 (h).

24. (S) Messrs Mahammad Abbas and Khursed Allam Partners, carrying on business under the trade name Wool Ways (for) Janab M. Ishaque Ghani, proprietor, carrying on business under the trade name of Messrs S. H. Ahmed Ghani and Sons, Chowk Bazar, Darjeeling (a); 281A(DJ)(C), 14-10-57 (b); 9-8-65 (h).

25. (S) Messrs. Gumbhir Kumar Sadh, Sm. Jhilmil Dei, Jagful Narain Sadh & Rohitas Kumar Sadh, carrying on business under the trade name Gumbhir Borthers (for) Messrs. Gajraj Naram Sadh Jagful Narain Sadh & Rohital Kumar Sadh, carrying on business under the trade name Gumbhir Brothers, 295 G. T. Road, Salkia, Howrah (a); 743A(HW) Central, 22-11-62 (b); 13-8-65 (h).

26. Messrs. Thakurdas Sureka, 172 J. N. Mukherjee Road, Salkia, Howrah (a); 2B(HW) Central, 11-6-57 (b); (A) Firebricks (c); 14-8-65 (h).

27. Messrs. Jogannath Prasad Agarwala, Ramawatar Agarwala and Mahabir Prasad, Tibrewala carrying on business under the trade name Messrs. Shree Jogannath Flour Mills, 89 Dr. Abani Dutta Road, Howrah, Howrah-(1) (a); 94B(HW) (Central), 15-9-64 (b); (A) Pulses, masoor, khesari, arhar, gram, chunii bhusi, pease, mustard, oil (c), 28-8-65 (h).

28. Shri L. C. Rai Surana carrying on business under the trade name Bharat Steel and Metal Industries (S) Kali Mazumdar Road (60, Malipanchaghara Street), P.O

Ghusury, Howrah (for) 7-1 Babulal Lane, Calcutta, Calcutta (1) (a); (S) 107B(HW) (Central) (for) 68B(RJ) (Central) (b); 2-9-65 (h).

29. Shri Srish Kanti Ghose, Proprietor, carrying on business under the trade name Messrs. S. K. Ghose Perfumers, 2 Debendra Dutta Lane, Calcutta-7 (a); 953A(JK) Central, 15-2-62 (b); (A) Raw materials and perfumes after the word "Non-perfumed incense sticks" (d); 4-9-65 (h).

30. Shri Bhanu Prokash Runghta (Proprietor), carrying on business under the trade name L. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A(JK) Central, 9-12-63 (b); (A) Barbedwire (c); 7-9-65 (h).

31. (S) Messrs. Muktipada Kowar and Kalimati Kowar carrying on business under the trade name J. N. Kowar & Sons, for Messrs. Dhatripada Kowar, Muktipada Kowar, and Sm. Kalimati Kowar carrying on business under trade name J. N. Kowar & Sons, 20/2B Maharshi Debendra Road, Calcutta-7 (a); 309A(JK) Central, 4-7-57 (b); 9-9-65 (h)

32. Sarbasri Satyanarayan Ram and Ramanand Prasad, partners, carrying on business under the trade name Satyanarayan Ram and Co., Nayabazar, Siliguri, Darjeeling (a); 583A(JP) Central, 1-2-65 (b), (A) Empty tins and jute twine (c); 30-8-65 (h).

33. Shri Murailal Agarwalla carrying on business under the trade name Universal Radio Company, Hill Cart Road, Siliguri, Darjeeling (a); 598A(JP)Central, 31-5-65 (b); (A) Electric iron, electric heater and toaster, electric healing pad, electric kettle, electric coffee perculator, electric table, lamps, electric shaver, cigarette lighter and case, lighter's part and fuels, door bell, musical jewel box, calculator cosmetics, toilets, perfumeries, pen, pencils, ink-stand, ink-pot, pen-stand, photo goods, torch light, telephone wires, crockery and cutlery, torch lights, keyrings, key-chains, thermoflasks, toys, steel furnishers, alluminium-table, trolley, tray and wares, battery operated lanterns, frenchleather, razor, measuring tape, scissors, ash tray, toy books (c); 2-9-65 (h).

34. (S) Sarbasri Sher Singh Agarwalla, Amarchand Agarwalla, Jagadish Prasad Goel and Omprakash Agarwalla partners, carrying on business under the trade name Amarchand Agarwalla for Shri Amarchand Agarwalla, Proprietor, carrying on business under the trade name Messrs Amarchand Agarwalla, Nayabazar, Siliguri, Darjeeling (a); 435A(JP) Central, 3-3-60 (b); (A) Raggi, chiwra, cocoanut oil (c); 2-9-65 (h).

35. Mrs. Khadija Mohammedbhoy, Shri Abdul Hussain Alibhoy Saleh and Shri Mozar Torabhoy Motiwala, carrying on business under the trade name Messrs. Mahde Engineering Stores, 10 Canning Street, Calcutta (a); 1283A(LR) Central, 25-1-62 (b); (A) Pipes and pipe fittings, ball bearings, tools, pumps (c); 28-8-65 (h).

36. Shri Sitaram Sharma carrying on business under the trade name Messrs. Sharma Engineering Corporation 22 Netaji Subhas Road, Calcutta (a); 1266A(LR)Central, 16-11-61 (b); (A) Ball bearing, band, saw blade (c); 28-8-65 (h).

37. Messrs. Calcutta (E & M) Engineers Pvt. Ltd., 27/2C Strand Road, Calcutta (a); 1033A(LR) Central, 30-3-59 (b); (A) (i) Transformer lamination, (ii) copper wire for use in the manufacture of goods named below: (a) Transformer, (b) switch gears, (c) distribution board, (d) electric motor (d); 30-8-65 (h).

38. Messrs. Sree Kisan Mundra & Pannalal Mundra carrying on business under the trade name Sree Kisan Pannalall, 16 India Exchange Place, Calcutta (a); 1505A(LR) Central, 21-12-63 (b); (A) Sulphuric Acid(c); 1-9-65 (h).

39. Messrs. Union Paper & Board Mills Ltd., 18 Netaji Subhas Road, Calcutta (a); 263A(LR) Central, 4-7-57 (b); (A) Tubes, cores, cones, cartons, straw board boxes, bitumen board boxes and containers for use in the actual process of manufacture of the goods named below after the word Bitumen board (d); 2-9-65 (h).

40. Messrs. Dominion Chemicals (Pvt.) Ltd., 35A Simla Street, Calcutta (a), 760A(MK) Central, 16-1-60 (b); (A) Drug (c); 6-9-65 (h).

41. Shri Jwala Prosad Upadhayay and Shri Shewnath Upadhayay, carrying on business under the trade name Varanashi Timber Works; 243/2C Acharya Profulla Chandra Road, Calcutta (a); 1137A(MK)Central 9-12-63 (b); (A) Timber (c); 8-9-65 (h).

42. Shree Gourisankar Agarwalla and others, partners, who are carrying on business in the trade name known as Messrs. Gourisankar Ramniwas, Islampur Railway Station, Aluzbari Road, West Dinajpur (a); 170A(ML) (Central), 4-11-59 (b); (A) Matches, biscuit, betelnut and black pepper (c); 30-8-65 (h).

43. Md. Faizuddin Mia, Proprietor, carrying on business under the trade name Messrs. Faizuddin Mia, Kristopur, Malda (A) (1) High Road, Kaliachak, Malda (a); (S) 250B(ML) (Central) for 92A(ML) (Central) (b); 6-8-65 (h).

44. S.E.Rly. Employees Co-operative Stores Ltd., 1A Rly. Market, P.O. Kharagpur, district Midnapore (a); 24A(MN) Central, 1-7-57 (b); (A) Coffee and vermecelli (c); 31-7-65 (h).

45. Sm. Parbati Sahuani carrying on business under the trade name Messrs. Krishna Pradhan Sahu, 78/80 Railway Market, P. O. Khargapur, Midnapore (a); 507A(MN) Central, 15-2-65 (b); (D) Castor oil seed, (A) Castor oil and hair oil (c); 1-8-65 (h).

46. (S) Messrs. Atmaram Sonthalia, Ramaniranjan Sonthalia, Sukhanand Saraf, Sm. Gitadevi Lohia and Tejadevi Lohia carrying on business under the trade name Shalimar Iron and Steel Industries, (for) Messrs. Ramniranjan Sonthalia, Atmaram Sonthalia, Haribux Lohia, Bhagwandas Lohia, Ramlagan Tewari and Sukhamand Saraf carrying on business under the trade name Shalimar Iron & Steel Industries, 174 Mohatma Gandhi Road, Calcutta (a); 884A(MR)C, 17-11-60 (b); (D) Hardware (c); 8-9-65 (h).

47. Messrs. A. K. Dutta, A. K. Dutta and G. K. Dutta carrying on business under the trade name Messrs. A. K. Dutta and Bros., (S) 42 Strand Road, Calcutta (for) 113E Netaji Subhas Road Calcutta (a); 158A(MR) Central, 1-7-57 (b); 8-9-65 (h).

48. Shri Gobind Prasad Poddar, Shri Narayandas Poddar and Shri Kashinath Poddar carrying on business under the trade name Messrs. Gobind Prasad Poddar and Bros., Old Manbazar Road, Purulia (a); 290A(PR) Central, 19-5-62 (b); (Insert after black pepper dust) Empty tins (c); 30-8-65 (h).

49. Shri Ram Misra, Mahadeo Misra and Kanailal Misra, carrying on business under the trade name Messrs. Sree Ram Mahadeo Misra, Bankura Road, Purulia (a); 162A(PR) Central, 10-8-57 (b); (Insert after file) Locks (c); 4-9-65 (h).

50. Shri Fakir Chandra Mallick, Shri Dhirendra Nath Mallick, Srimati Suchalata Mallick, Shri Hiralal Mallick and Sri Kala Chand Mallick carrying on business under the trade name Messrs. Jotindranath Mallick Hira Lall Mallick, Main Road, Purulia (a); 156A(PR) Central, 10-8-57 (b); (Insert after Tag) Panmasala (c), 6-9-65 (h).

51. Shri Ram Kinkar Kundu, Radha Gobinda Kundu, Madan Gopal Kundu and Sudhin Kumar Kundu carrying on business under the trade name Messrs. R. K. Kundu and Sons, Main Road, Purulia, Balarampur, P. O. Rangadih, district Purulia (a); 132B(PR) Central, 11-7-57 (b); (Insert after commercial lead) coir ropes (c); 6-9-65 (h).

52. Messrs. Jawarilall Chouraria, Sampatraj Chouraria, Noratanmall Chouraria and Surpat Singh Chouraria carrying on business under the trade name Amar Industrial Corporation, 33 Brabourne Road, Calcutta (a); 923A(RB)(C), 22-6-61 (b), (A) Joists, angles, plates, sheets, chassels, square, round and flats (c); 8-9-65 (h).

53. (S) Shri Thakerlal Sunderlal Parikh carrying on business under the trade name Messrs. T. Jayantilal & Co. for Messrs. Thakerlal Sunderlal Parikh, Chandrakant Muljibhai Parikh, Jayantilal Muljibhai Parikh and Navnitlal Maganlal Shah carrying on business under the trade name T. Jayantilal & Co., 14/2 Old China bazar Street, Calcutta (a); 955A(RB) (C), 23-11-61 (b), 9-9-65 (h).

54. Messrs. Gopal Sinha & Usha Ranjan Bose carrying on business under the trade name Milkovit Laboratories, 16A Raja Manindra Road, Calcutta-37 (a), 864A(SH) (Central), 14-9-61 (b);(A) (Milk powder (c); 6-9-65 (g).

55. (S) Shri Sagar Ram Dhar karta of H. U. F consisting of the members, namely Sagar Ram Dhar, Golak Ram Dhar, Patha Ram Dhar, Raghu Ram Dhar, Nitya Gopal Dhar, Rameswar Dhar & Brojeswar Dhar, carrying on business under the trade name Trailakyanath Dhar & Sons, for Trailakya Nath Dhar & Sons, 1/1 Baghbazar Street, Calcutta (a); 132A(SH) (Central), 1-7-57 (b); 7-9-65 (h).

56. Messrs. Cumberland Martin Ltd. (S) 51 Ripon Street, Calcutta (for) 1/A Elgin Road, Calcutta (a); (S) 1017A(TL) Central (for) 248A(BH)Central (b); 7-8-65 (h).

57. (S) Messrs. Durga Industries (Pr.) Ltd. carrying on business under the trade name Messrs. Durga (Hardware) Industries Private Ltd. (for) Proprietor, Shri Parmanand Chamaria, carrying on business under trade name Messrs. Durga Industries, 5 Park Lane, Calcutta (a); 872A(TL) Central, 20-2-64 (b); 7-9-65 (h).

58. Sarbasri Kanailal Bose and Tara Chand Kayal carrying on business under the trade name Messrs. Kayal Commercial Co., 3 Madge Lane, Calcutta (a); 328A(TL)Central, 6-8-57 (b); (A) Condensed milk and eveready batteries (c); 8-9-65 (h).

59. Sarbasri D. L. Jhangiani, J. T. Jagtiani, H.G. Jhangiani and G.M.Jhangiani, partners, carrying on business under the trade name United Importers Corporation, 26 Chowringhee Road, Calcutta (a), 237A(TL) Central, 13-7-57 (b); (A) Torches (c); 28-8-65 (h).

60. Messrs. Kailash Private Ltd., (S) 207B Park Street, Calcutta (for) 101 Park Street, Calcutta (a); 309A(TL) Central, 27-7-57 (b); 31-8-65 (h).

61. Messrs. Spencer Aerated Water Factory (Pr.) Ltd., 37 Dr. Suresh Sarkar Road, Calcutta (S) Branches at (1) P-542, Block 'N', New Alipore, Calcutta, (2) 57 Cornwallis Street, Calcutta, (3) 113/1A, Rash Behari Avenue, Calcutta, (4) 177A Acharya Jagadish Bose Road, Calcutta, (5) Nachan Road, Benachitty, Durgapur-4. (For) Branches at (1) P-542, Block 'N' New Alipore, Calcutta, (2) 57 Cornwallis Street, Calcutta (3) 113/1A Rash Behari Avenue, Calcutta (a); 43B(TL) Central, 1-7-57 (b); (A) Straw (c); 2-9-65 (h).

Explanatory notes. Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been ammended.

(A) means "Add", (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 3000CT. 16th September 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information.

Notes (a) Serial number, name address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/ resale.

(h) Date of cancellation.

1. Messrs. Ram Kumar Jhunjhunwala, Chhotilal Jhunjhunwala, Sm. Gomtibai carrying on business under the trade name Harmukwrai Liladhar, 12, Gobindadhar Lane, Calcutta (a); 958A(AT) Central, 2-2-59 (b); 9-9-65 (h).

2. Shri Kishan Das Proprietor, carrying on business under the trade name Vijoy Trading Co., 40 Netaji Subhas Road, Calcutta (a); 1343A(CR) Central, 24-9-60 (b); C.I.wing nuts, gramulator, sugar mill machineries and parts (c); 31-8-65 (h).

3. Messrs. Chandanmal Ghewarchand, 16 Bonfield Lane, Calcutta (a); 58A(CR) Central, 18-6-57 (b); 2-9-65 (h).

4. Messrs. Shyam Sundar Chaudhary Haryant Kumar Chaudhary, Ramniwas Chaudhary, carrying on business under he trade name Bengal Forging Industries, 20 Maharshi Debendra Road, Calcutta (a); 879A(JK)Central, 12-8-60 (b); Iron and steel, sheet, rod, scrap, billets, axle, rounds, tyres shaft, rolls, machine blads machines and machine parts (d); 8-9-65 (h).

5. Messrs. A. K. Dutta, Bongaon, 24-Parganas (a); 132A(PG) (Central), 23-7-57 (b); Iron and steel (c); 1-9-65 (h).

6. Shri Gurcharan Singh Sethi carrying on business under the trade name Messrs. Sethi Brothers, 14 Bentinck Street, Calcutta (a); 191A(RB)(C), 26-6-57 (b); Motor parts and accessories, motor oil, double end spanner, dyes, cycle accessories and tyres paints, garrage tools (c); 6-9-65 (h).

S. K. BOSE, Commissioner.

The

Calcutta Gazette

सत्यमेव जयते

KARTIKA 27] THURSDAY, NOVEMBER 18, 1965 [SAKA 1887

PART IID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL

NOTIFICATION

No. 302 C. T.– 23rd September 1965. —In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information :

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

1. Sarbasree Sudhir Kumar Chatterjee, Susil Kumar Chatterjee, Dwijendra Kumar Chatterjee and Prosanto Kumar Chatterjee, carrying on business under the trade name of Messrs. Industrial Engineering Co., 11 Diamond Harbour Road, Calcutta-27 (a); AL/1116A, 14-9-65 (b); (c) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Concrete mixture Machine, and (ii) its parts (c).

2. Messrs. Parbat Dana Patel, Ranmal Dana Patel, Maganlal Parbat Patel, Ladharam Nagji Patel and Gopal Abji Patel, carrying on business under the trade name of Laxmi Saw Mill, Near Telephone Exchange P. O. Dubrajpur, District Birbhum (a); AS/2631A, 31-8-65 (b); Logs, timber and sized timber (d); Raw materials, plant, machinery, spare parts and accessories, consumable stores, e.g., Varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturre of the goods named below : Sized timber doors and windows (c)

3. Messrs. Chandanlal, Bhagwati and Phulmanlal carrying on business under the trade name Punjab Cycles Stores, Hutton Road, P. O. Asansol, District Burdwan (a); AS/2632A, 2-9-65 (b); Cycle, cycle parts, dry cycle electric fan, radio and transistor and watches (d).

4. Shri Ramkishan Maheswari carrying on business under the trade name of Ramkishan Maheswari, 47 Pandit Purusottam Roy Street, Calcutta (a), AT/4099A, 10-9-65 (b), Lubricating oil, jute twine, jute bags, hessian cloth, tapioca, starch, kasis, cardamon, lead, zinc, vermilion, coaltar (d).

5. Shri Dhiraj Lal H. Shah carrying on business under the trade name of D. Kant and Co. 71 Canning Street (Room No. B 206), Calcutta 9 (a); AT/4100A, 10-9-65, (b), Soma, Hair Oil, Blades, soda caustic, borax, hydro soda ash, ammonia, bleaching powder (d).

6. Shri Manindra Mohan Das and Smt. Chhabi Rani Das carrying on business under the trade name M. C. Trading Corporation, 9 Loke Nath Bose Garden Lane, Calcutta (a); BH/3857A, 4-9-65 (b); raw materials, machineries, spare parts and accessories, consumable store, e.g., grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Water pumps (c).

7. Messrs Kamala Rani Poddar and Bedanabala Poddar, carrying on business under the trade name of New Shri Laxmi Stores, 208/6 Rashbehari Avenue, Calcutta (a); BH/3858A, 6-9-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Children's and Ladies' garments (c); Ready-made garments (d).

8. Shri R. S. Iyengar, carrying on business under the trade name Bruce Engineering Corporation, 29-B, Lake Temple Road, Calcutta (a); BH/3860A, 8-9-65 (b); Machine tools, metals, aluminium venetian blinds, portable electric tools, pneumatic tools, hydraulic jacks, spray guns, lubricating guns, wire ropes, chains and hooks, jeep trailers (d).

9. Shri Gerard Mervyn DeSouza, carrying on business under the trade name Grades (Calcutta 1964), Suit No. 206, 44B Wellesly Street, Calcutta (a); BH/3861A, 8-9-65 (b); steel pipes and wooden furniture (d).

10. Shri Anukul Chandra Ghose, carrying on business under the trade name of Messrs. Anukul Chandra Ghose, 35, Jannagore Road, Calcutta (a); BH/3862A, 9-9-65 (a); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sweetmeats, Nontas, and Dahi (Curd) (c).

11. Shri Akshoy Kumar Basak, Proprietor, carrying on business under the trade name Messrs. Akshoy Kumar Basak, Rangpur Road, Dinhata Town, Cooch Behar (a); CB/1036A, 7-9-65 (b); Kerosine Oil and Empty drum (d).

12. Shri Sheak Ashraf Ali, carrying on business under the trade name S. A. Trading, 1 Devendra Mallick Street, Calcutta (a); CL/3917A, 30-8-65 (b); Raw materials, plant, machinery, spare parts and accessories, Consumable stores. Plywood plank nails, tin plates and old wooden boxes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process for manufacture in West Bengal for sale of the goods named below: Tea Chest (c).

13. Sarbasree Harsad Uttam Chand Doshi and Subhadra Bhain Kantilal Doshi, carrying on business under the trade name The United Commercial Corporation., 280 Bepin Behari Ganguly Street, Calcutta (a); CL/3918A, 31-8-65 (b); Raw materials. Provided that all goods for which exemption from which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Indicator pilot lamp (c); Electrical Insulating materials and Radiodial lamp (d).

14. Shri Shyam Sundar Agarwala, carrying on business under the trade name Bengal Iron Corporation, 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3919A, 31-8-65 (b); Raw materials, Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Cast Iron Goods (c); Cast Iron Goods (d).

15. Shri G. H. Siddique, carrying on business under the trade name G. H. Siddique, 7 Colootola Street, Calcutta (a); CL/3920A, 31-8-65 (b); Goat skin, reptile skin, horn tips (d).

16. Sarbasree Vinod J. Vora and Nathalal B. Parmar, carrying on business under the trade name of Vix Trade Corporation, 55 Canning Street, 3rd Floor, Calcutta (a); CL/3921A, 1-9-65 (b); Brass components, brass, sheets and scrap (d).

17. Sarbasree Iqbal Ahmed and Aqil Ahmed carrying on business under the trade name of International Leather Agency, 50/A/9 Phears Lane, Calcutta (a); CL/3922A, 2-9-65 (b); Leather soles (d).

18. Messrs. Spartex Private Ltd., P-15 New C. I. T Road (India Exchange Place) Extension Calcutta (a) CL/3923A, 4-9-65 (b); Nylon filament Quarty, Timber spindle and loom oil lubrication (d)

19. Sarbasree Jawaharlal Jain and Sampatlal Sethia, carrying on business under the trade name of Messrs. Pradeep Optical Co., 57/1 Canning Street Calcutta (a); CL/3924A, 6-9-65 (b); Optical frames, Sun goggles (d).

20. Shri Sripat Jain, Sreemati Shakuntala Jain, carrying on business under the trade name of R. P. Trading Co., 89 Mahatma Gandhi Road, Calcutta (a) CL/3925A, 8-9-65 (b); Printing machines and accessories, Box making machines and accessories, book binding machines (d).

21. Shri Prem Binode Paul and Bejoy Krishna Paul partners, carrying on business under the trade name of Paul Machinery Stores of 40, Strand Road, Room No. 72, Calcutta (a); CR/3633A, 3-2-65 (b): Oil engine parts, Diesel engine parts, Diesel Tractor parts (d).

22. Messrs. Ram Kinkar Jana, Gopinath Karak, Dulal Chandra Karak, Samendra Nath Karak, Santi Ranjan Karak, Daubir Karak, Biswabandhu Karak, Sanku Kinkar Jana, A hoke Kinkar Jana, Dilip Kinkar Jana, Parthsarathi Karak, Kartick Kinkar Jana Amarendra Nath Karkar and Uttam Kumar Karak carrying on business under the trade name Aryan Engineering Works, 135/136 G. T. Road, (North) Howrah (a); HW/3100A, 3-9-65 (b); Raw materials, Plant, machinery, spare parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Power Press Machine and (ii) Bidding Machine (c).

23. Krishna Development Private Ltd., carrying on business under the trade name of National wire and steel products, 147/2 Girish Ghosh Road. Ghusury Howrah, 8 Lyons Range, Calcutta 1-(a); HW/2281 3-9-65 (b); Wire and Wire products , machies and its parts (c).

24. Sarbashree Sarda Devi Chandak, Gita Devi Chandak, Laxminarayan Digga and Ramnarayan Digga, carrying on business under the trade

name Govind Industries, 1 Mullick Ghat Road, Howrah (a); HW/3101A, 4-9-65 (b); Raw materials,plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax ix claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Non-leather footwear (c).

25. Shri Lachmi Prasad Shaw carrying on business under the trade name Lachmi Prasad Shaw and Bros., 7 I. R. Belilious Lane, Howrah (a), HW/3102A, 7-9-65 (b); M. S. Round, m. s. flat, m. s. square, m. s. plate, m. s. joist, m. s. channel, m. s. angle and m. s bar (d).

26. Shri Ram Chandar Gupta, carrying on business under the trade name Ajanta Metal Works 17, Banwarilall Roy Road, Howrah (a); HW/3103A. 8-9-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Umbrella notches (c).

27. Shri Bibhuti Bhusan Hazra, carrying on business under the trade name of B. Hazra and Co., 96 Narasingha Dutta Road Howrah (a); HW/3104A, 8-9-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sluice Valves and Diahandles (c).

28. Shri Provash Chandra Roy, carrying on business under the trade name of Joichondi Engineering Works, 7 Makardah Road, Kadamtola, Howrah (a); HW/3105A, 9 9-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Chains (c).

29. Shri B. D. Rattan Paul, carrying on business under the trade name of R. K. Traders and Engineer, 97 Girish Ghosh Road, Belur, Howrah (a); HW/3106A, 9-9-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery parts (c).

30. Shri Mahabir Prasad Jain, carrying on business under the trade name of Bharat Steel and Metal Products, 10 Digamber Jain Temple Road, Calcutta-7 (a); JK/3497A, 10-9-65 (b); (1) Raw materials, e.g., Hard bright wire, copper wire, brass wire, spring steel wire, mild steel wire, bright steel square, plates, flats, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : Wire nails and fabricated M. S. plates for sale (c); G. I. wire, M. S. flats, M. S. channels, flourescent lighting, M. S. rods, M. S. angles, M. S. tees, spring steel wire, bright steel square and rose nails (d).

31. Shri Ramniwas Chaudhary and Sm. Kamla Devi Chaudhary, carrying on business under the trade name of Bengal Hammer Industries, 20 Maharshi Debendra Road, Calcutta (a); JK/3498A, 11-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil, coal gas, fuel oil, fire bricks. :Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : Machinery parts and forged steel products for sale (c).

32. Messrs. Vikram Singh, Sewnath Singh and Shri Munshi Singh, father and natural and legal guardian for and on behalf of Indrabhan Singh, carrying on business under the trade name of Vikram Plastic Works, 8/1 Ramkumar Rakshit Lane, Calcutta-7 (a); JK/3499A, 11-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Tarpin, spirit, varnish and colour, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : (i) Plastic products for sale (c).

33. Messrs. Priya Gopal Kundu, Santi Gopal Kundu, Nihar Kanti Paul and Shri Priya Gopal Kundu natural and legal guardian for and of behalf of Prodip Kumar Kundu (minor), carrying on business under the trade name of Gour Gorabini Utensils Factory, 89 Burtolla Street, Calcutta-7, 36/A/2 Oladevi Tolla Road, Malanchapra, Nabadwip, Nadia (a); JK-301B, 13-9-65 (b); (1) Raw materials, e.g., Copper, Zinc, Tin ingots and Cold rolled pain sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : (i) Brass an Bellmetal utensils and Agricultural implements for sale (c).

34. Shri Ram Bhagat Agarwala, carrying on business under the trade name of Babulal Omprakash, Mirza building, Nayabazar, P. O Siliguri, District Darjeeling (a); JP/2261A, 3-9-65 (b); Small cardamom araroot, nasadar, spices, katha, jute-ropes, paper bag, old news papers and dalmut (d).

35. Shri Debendra Chandra Debnath, Proprietor, carrying on business under the trade name of Messrs. Debendra Nath Cotton Mills Debendranagar, Nasrapara, Ranaghat, Nadia (a); KR/2116A, 6-9-65 (b); Powerloom, Machinery parts, Seizing materials (d); Raw materials, Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Dhuti, Shari and Markin (c).

36. Shri Lokenath Jeloka, carrying on business under the trade name of Oriental Agencies, 23A Netaji Subhas Road, Calcutta-1,5A Cliveghat Street, Calcutta (a); LR/369B, 6-9-65 (b); High speed steel, Hot die steel, Stainless steel, Oil hardening non-shrinking steel, High carbon high chromium steel, Ball bearing steel, Nikel chrome steel, Silver steel, Die steel Carbon steel, High carbon steel, M. S. Bright steel, Free cutting EN-1A steel, Spring steel, EN. series steel, Class IV,

steel, Loom spindle steel, Mild steel, Electrodes, Small tools and appliances, Aluminium separators, Electric motors, Galvanized tanks. (d).

37. Shri Amarendra Nath Das, Proprietor, carrying on business under the trade name of Messrs. Betar Bani, 3/22 Netaji Subhas Road, English Bazar Municipality, Malda (a); ML/823A, 7-9-65 (b); Radio, radio parts, amplifiers and its parts, flash light and its parts, storage battery and its parts, acid, distilled water, bulb, switch board and its accessories, electrical wire, electrical fittings, table lamp, heater, istri and flourescent tubes (d).

38. Shri Tribhuban Singh, carrying on business under the trade name of Tribuban Singh, Bachhurdoba, P. O. Jhargram, District Midnapore (a): MN/1820 A, 6-9-65 (b); Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Firewood and sal poles (c); Nil (d).

39. Shri Arjun Chandra Ghorai, Proprietor, carrying on business under the trade name of "Dulal and Brothers" 105, Netaji Subhas Road, Calcutta (a); MR/2309A, 16-9-65 (b); Wires and H. B nettings (d).

40. Shri Hiralal Patel carrying on business under the trade name of Hiralal Patel and Co., R. N. Road, Basirhat, 24-Parganas (a); PG/3278A, 6-9-65 (b); Biri leaves, Biri tobacco (d).

41. Sk. Allauddin Ahammed, carrying on business under the trade name of Messrs. Bulbul Bakery, Jhariadih P. O. Adra, District Purulia (a); PR/481A, 14-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories : Provided that all goods for which exemption from payment of Sales Tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale : Bread, Biscuits, cakes (c).

42. Shri Bana Mali Das, carrying on business under the trade name of Messrs. Sriguru and Co., 6 Old China-bazar Street, Calcutta-1 (a); RB/1583A, 13-9-65 (b); Raw materials ; Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Office files (c);.

43. Shri Inder Pal Singh, carrying on business under the trade name of Messrs. Sardar Auto Industries, 16 Mangoe Lane, Calcutta (a); RB/1584A, 13-9-65 (b); Automobile parts (d).

44. Sarbasree Kusum Devi Jhunjhunwalla, Mani Devi Jhunjhunwalla, Sagarmal Sureka, Sakuntala Devi Jhunjhunwalla and Vidyadhar Jhunjhunwalla, carrying on business under the trade name of Jhunjhunwalla and Company 23/24 Radhabazar Street, Calcutta (a); RB/1586A, 14-9-65 (b); Jute, gunny bags, jute twine and ferro silicon (d).

45. Srimati Belarani Dutta, carrying on business under the trade name of Messrs. Dutta Brothers, 33 Canning Street, Calcutta (a); RB-1587A, 15-9-65 (b); Fishing wheels, fishing hooks, fishing line, fishing chords, fishing rods, fishing tackles, safety pin, rayon yarn, nylon yarn and nylon twine (d).

46. Shri Basudeo Varma, Proprietor, carrying on business under the trade name of Messrs Asha Emporium, of P 30A, Kalakar Street, Calcutta (a); RJ/3160A, 7-9-65 (b); Readymade garments (d).

47. Shri Bhima Charan Maity, Shri Nakul Chandra Maity, Shri Sudhangshu Sekhar Maity, Shri Padma Lochan Maity, Shri Radha Krishna Maity, Shri Madan Mohan Maity, Shri Kamal Krishna Maity, Partners, carrying on business under the trade name Messrs. Hindusthan Hardware of 225 Mahatma Gandhi Road, Calcutta (a): RJ/3161A, 11-9-65 (b): Hardware (d).

48. Shri Adhir Kumar Paul, Shri Prabir Kumar Paul, Partners, carrying on business under the trade name Messrs. Sree Durga Bhandar of 161—165 Netaji Subhas Road, Calcutta (a); RJ/3162A, 14-9-65 (b); Groundnut oil, cocoanut oil, ghee, vegetable Products, Mustard Oil (d).

49. Shrimati Binapani Adhikary, Shrimati Gitarani Adhikary, Partners, carrying on business under the trade name Messrs. Chandi Hardware Stores, 165A Netaji Subhas Road, Calcutta-7 (a); RJ/3163A, 14-9-65 (b); C. I. pans, G. I. bucket, C. I. weight, bath tob, Casting goods, paints, domestic untensils (of hardware nature) (d).

50. Messrs. Sanat Kumar Ghosh, Kartic Chandra Ghosh and Saktipada Ghosh, Partners, carrying on business under the trade name Nishapati Ghosh, P.O. & Vill Kananadi, District Hooghly (a); SP/1764A, 13-9-65 (b); Groundnut oil, cocoanut oil, rope, spices (d).

51. Shri Harashad Rai Bhayani, carrying on business under the trade name Messrs. Bharat Automobile Industries, 57 Ganesh Chandra Avenue, Calcutta (a); SL/4457A, 21-8-65 (b); Hood accessories for motor cars, Robber channels, seat cushion, seat cover, Rubber matting (d); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal to sale of the goods named below : Hood Assembly for Motor cars (c).

52. Messrs. The D. G. R. Engineering Works (P) Ltd., 176/3 Bepin Behari Ganguly Street, Calcutta (a); SL/4458A, 21-8-65 (b).

53. Sarbasree Radha Krishna Mundhra Sree Gopal Mundhra, carrying on business under the trade name Messrs. Radha Krishna Sree Gopal, 4 Gas Street, Calcutta-9 (a); SL/4459A, 21-8-65 (b).

54. Md. Farooq, carrying on business under the trade name Messrs. New Radio Centre, 17 Chandney Chawk Street, Calcutta-13 (a); SL/4460A, 23-8-65 (b); Radio parts and accessories (d); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal to sale of the goods named below : Radio Wireless sets (c).

55. Sarbasree Sazzad Hassain, Rehmatbai, Namabai, Jaitun Bai, carrying on business under the trade name Messrs. Taher Industries, 10 Princep Street, Calcutta

(a); SL/4416A, 24-8-65 (b); Holderous crab winches. Rivetting snaps (d); Raw materials, Plant machinery, spare parts and accessories. Consumable stores Mobil oil quenching oil, lubricating oil, greese, dry and oil paint cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Hammers, bobs, chisels, plumber, mercury, bushes, rivet bits, rivebling snaps, turn suckles, gaugenods, wheel puller, cutters, paunchs, rings, sockets, gauge, elbows, rods, couplings, exetrods, rotarpins, penions, handles, washers, flanges, adoptors, pistons, belt pastner, valves, anvils, block, retainer, sleeves, plugs, reamers, oil injectors, balls chipping machines, blades, bolts, nuts, universal joints and sockets (d).

56. Shri Ajit Kumar Roy, proprietor, carrying on business under the trade name Pharma-mach, 10 Shaulpatty Road, Calcutta-10 (a); TL/2987A, 10-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Distil Water plant, Bottle washing machine, Bottle filling machine, vats and Dryer machine (c).

57. Shri Ramchand Dhankani, Proprietor, carrying on buiness under the trade name Ramchand Dhankani & Co., 13/3/4 Old Hindusthan Buildings, Corporation Place, Calcutta (a); TL/2988A, 15-9-65 (b); Stone Ballast, Stone Chips (d).

58. Shri Monoranjan Chakravarty, Prorietor, carrying on business under the trade name Shibani Glass Works, 59 Mcleod Street, Calcutta (a); TL/2989A, 15-9-65 (b); Corks, Glass bottles, Phial, Bakelite caps, Aluminium caps Tin containers, Mould (d).

S. K. BOSE, Commissioner.

No. 303C.T.—23rd September 1965.- In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax) Act, 1941 (Bengal Act VI of 1941) the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. K. C. Vargis carrying on business under the trade name Messrs. A. V. Industries, 2 Ibrahim Road, Calcutta); AL/1025A, 16-7-64 (b); (A) Cat Brand Emery oth-Rolls inglue bond, resoidite brand, sanding bolts, diss and rolls in Aluminium oxide, silicon carbide, garnet and emery, both in paper and cloth backing and in resin and glue bond (d); 13-9-65 (e).

2. Shri Kartic Chandra Das, carrying on business under the trade name Messrs. Sheet Metal & Allied Products, 100/D Circular Garden Road, Calcutta (a); AL/696A, 28-9-59 (b); (D) After the word emery paper, machines spare parts (A) steel almirah and furniture for sale (c); 16-9-65 (c).

3. Messrs. Kedarnath Suhasaria, Gobardhandas Suhasaria and Ganeshdas Suhasaria, carrying on business under the trade name Lachminarayan Kedarnath, P. O. Barakar P. S. Kulti, District Burdwan (a); 26 Bartala Street, Calcutta AS/9B, 10-11-44 (b); (D) oil, (A) refined oil, groundnut oil, cocoanut oil(d); 27-8-65 (c).

4. Shri Golak Chandra Barat, Proprietor, carrying on business under the trade name G. C. Barat, Neamatpur, P. O. Sitarampur, district Burdwan (a); AS/1517A, 21-2-52 (b); (A) sand paper, m.s.iron rod, lime stone, powder (d); 27-8-65 (c).

5. Messrs. Matilal Shaw, Mathura Prosad and Sheonarayan Prosad, carrying on business under the trade name Matilal Mathura Prosad, Munshibazar, Asansol, District Burdwan (a); AS/2610A, 4-6-65 (b); (A) Dry fruits, lozenges carway seed, groundnut, arraroot, refined oil, ajwan (d); 28-8-65 (c).

6. Messrs. Sm. Nivanani Ghosh & Shri Banshibadan Ghosh, carrying on business under the trade name New Annapurna Stores, P. O. Sainthia, District Birbhum (a); AS/2474A, 14-1-64 (b); (A) Toothpaste, tooth brush shoe polish, barley (d); 31-8-65 (c).

7. (S) Shri Golam Mahiuddin & Md. Badruddoza partners, carrying on business under the trade name Messrs Paramount Traders, (for) Shri Golam Mohiuddin Proprietor, carrying on business under the trade name Messrs. Paramount Traders' Durgapur Bazar, Durgapur District Burdwan (a); AS/2091A, 27-5-60 (b); (A) cake (c); (A) Tinned preserved foods, tea, coffee, sago, barley, squashes, syrup, cordials, juices, sweet drinks, icecreams, toffees, chocolate, condiments, ketchup essence, honey, butter ghee, cheese, salad oil, vinegar dalmut, dry fruits, baking powder, custard powder icecream powder, rose and keora oil water, cornflakes oats, cornflour palm candy, macaroni, spaghetti, curry powder, processed fruits yeast, hair oil, hair remover, tonic, lotion, toilet powder, toilet cream, show, shampoo, tooth powder, paste, brush, tongue, cleaner, tooth pick, toilet paper, sanitary towels, perfumes, hair ribbon, clips, pins, tussels, hair net, hail nail polish, lipstick, cosmetic, rouze, kajal, alta, sindur, kum kum, eyebrow pencil, bini, hair curler, skin, tonic, looking glass, comb, tinopal playing cards, greeting cards, candles, trousers clip, vessline and pomade, sun-goggles, powder puff and pot, cocoanut oil, house hold electrical goods, and equipments, dusters, cooker, stove, thermos, hasag, wick, mantle, paper napkin, plates and glasses, trays, adhesive cements, shoebrushes, polishes, creams, laces, toys, cleansing brushes and polishes, torch and torch bulb, buttons, hooks, elastic, sewingneedles, finger cover, machine oil, embroidery frames, curtain rod, ring and hooks, coirmat, feeding bottles and nipples, soother locks and keys,

key chain and rings, crotchet hooks, nail cutter, leather bags and belt, buckles, casket, cigarette case, pipes, pipe cleaner shaving brushes, shaving creams, lotion blade and sharpners razor and safety razor, crockries cutleries, stainless steel, anodized glass, soap case, jug, mug, water bottle, flower vase, hanger, tiffinbox, ash-tray, album, photo frame, corner, film, wall portrait, panncl balloon, tincutter, spoon, kitchen tools, glass ware, enamel ware, aluminium ware, plastic table cloth spoon, cups and saucers, can opener, polythene utensils, bucket, tup, mug, jug, soap case, jar, hanger, glass bag, domestic machines, desrolin, sprayer, writing pen and pencil, ink, erasure, exercise book, scale, geomatrical boxes, paper weights, pincushion, counting sponge, envelopes, letterpad, carbon paper, punching machine, stitcheing machine, and pin paper clip, jem clip, alipn, gum, pencil sharpener, stamp pad and ink, duplicate and triplicate book, type writing ribbons, paper files sealing wax, cloth line and pegs (d); 31-8-65 (e). 31-8-65 (e).

8. (S) Shri Niranjan Lal Goenka and Shri Hariram Hakharia, carrying on business under the trade name Bharat Timber Trading Co., (for) Shri Niranjan Lal Goenka, carrying on business under the trade name Bharat Timber Trading Co., R. C. Banerjee Lane, (Ghanti Gali), Asansol, District urBdwan (a); AS/2515A, 10-7-64 (b); 31-8-65 (e);

9. (S) Messrs. Jyotish Chandra Roy Chowdhury, Souresh Chandra Roy Choudhury, Dinesh Chandra Roy Chowdhury and Samaresh Chandra Roy Choudhury partners, carrying on business under the trade name Jyotish Chandra Roy Choudhury (for) Jyotish Chandra Roy Choudhuri, Bolpur, district Burdwan (a); AS/596A, 15-11-48 (b); 31-8-65 (e).

10. Messrs. Sudhamay Das, Debipada Das and Patit Paban Das, carrying on business under the trade name Kamala Stores, Suri Main Road, P. O. Suri, District Birbhum (a); AS/2455A, 23-10-63 (b); (A) Gun powder (d); 31-8-65 (e).

11. Messrs. Shyam Sundar Bhukania, Parameswarlal Bhukania and Basudev Bhukania, carrying on business under the trade name Shyam Sundar Bhukania, P. O. Barakar, District Burdwan (a); AS/148B, 21-10-59 (b); (A) Lubricating oil, grease (d); 2-9-65 (e).

12. Messrs. Nurul Haque, Md. Azizul Haque and Mazharul Haque, carrying on business under the trade name Hetan Trading Corporation, G. T. Road, Asansol, Burdwan (a); AS/1579A, 22-12-52 (b); (A) Cocoanut oil, hair oil, hair honic, hair cream, powder, snow, cream, alta, vermillion, nail polish, scent, brushes, lip stick, tooth paste, sanitary towel, toilet paper, butter, cheese, ghee, jelly, jam, peas, tinned meat, sweets, ots, chatney, sauce, honey, dry fruits, barley, cornflake, candi, hot, granes, essence, baking powder, mustard, peeper, cocoa, tea, coffee, bean, soup, torch light bulb, feeding bottle, powder case, soap case, money bag, safety razor, blade smoking pipe, nail cutter, tin cutter, lighter fluid, hair dye, hair pin, safety pin, pencil, letter pad, envelopes, exercise books, pencil, cutter, ink, rubber, glue, areated, water, straw, ice cream, shoe polish, door polish, claste, hats, comb, key ring, buckles, lock, chain, belts, playing jards, salad oil, olive oil, toys, knitting pin, imitation cewellery (d); 1-9-65 (e).

13. (S) Shri Syed Mauzoorul Haque, Proprietor, carrying on business under the trade name Messrs. Building Materials and General Order Supply Agency (for) Messrs. Chhotooram Shaoo, Manfoorul Haque, carrying on business under the trade name Building Materials and General Orders Supply Agency, Ramnayar More, P. O. Searsole Rajbari, District Burdwan (a); AS/2119A, 23-9-60 (b); 2-9-65 (e).

14. Shri Rasiklal V. Shah, Himatlal Shah, Sm. Vonita Devi and Sm. D. G. Kathan, carrying on business under the trade name U. T. Stores, 71 Canning Street, Calcutta (a); AT/3055A, 19-5-53 (b); (A) Caustic soda, hydro sulphite of soda, bleaching powder, ammonia ammonia-bi-carb (d); 10-9-65 (e).

15. Messrs. Sudarsan Kumar Kapur, Ramesh Kumar Kapur, Lajwanti Kapur, & Indra Rani Kapur, carrying carrying on business under the trade name United Industril Corporation, 3 Amratolla Street, Calcutta (a); AT/3808A, 24-3-62 (b); (A) Asbestos, cement sheet and fittings (d); 11-9-65 (e).

16. Sarbasree Mihir Ranjan Ghosh and Chinta Haran Saha, partners, carrying on business under the trade name Messrs. Haragouri Stores and Suppliers, 76 Jamunalal Bazaz Street, Calcutta (a); AT/4019A, 21-1 65 (b); (A) Electrical fure conduit pipes and fittings, electric cables, electric switches, electric soldering irons, electric lamps cable sockets, cable jointing flux, nuts and bolts, rubber gloves, leather gloves, holding goggles, hard drawn coper plates, cotton tapes, plastic rain coats, umbrella steel helmets, plumbling metal, black tapes, H. T. compound (d); 11-9-65 (e).

17. Sarbasree Jethmal Sekhani, Jowraj Sekhani and Thanmal Sekhani, Partners, carrying on business under the trade name Messrs. Panchanan Das Thakur Das, 46 Cross Street, Calcutta (a); AT/774A, 8-10-41 (b); (D) Gold, silver powder, gold and silver thread, powder and paper (A) Processed paper (d); 11-9-65 (e).

18. Shri Gurudayal Singh, Proprietor, carrying on business under the trade name Messrs. G. S. & Bros., (S)22 Amratola Street, 209 Lower Circular Road, Cal. (for) 209, Lower Circular Road, Cal (a) (S) AT/3198 (for) BH/3398 dt. 11-9-53 (b), 13-9-65 (e).

19. Sarbasree Durga Prosad Saha, Narbadi Bhawalka & Sreeram Bhawalka, Partners, carrying on business under the trade name Messrs. Diamond Wadding Mills, (S) 74 Jamunalal Bazaz Street, Calcutta (for) 38/39 Jaibibi Road, Ghusuri, Howrah (a); (S) AT/410A (for) HW/2309A (b); 15-9-65 (e).

20. Shri Haridas Mukherjee, carrying on business under the trade name Messrs. D. Harry Co., 27 S.B.Das Road, Calcutta-26 (a); BH/3624A. 1-4-64 (b); (A) Felt, electrical, insulated copper wire enamelled copper wire, cotton tape for electrical purpose, tools, cutter, stainless steel, rubber goods, micanite, empire sleeve, scientific instruments, grease, flexible conduit pipe, cartidge fuse (d); 3-9-65 (e).

21. (S) Shri Laddu Gopal Bajoria, carrying on business under the trade name Messrs. National Moters (for) Messrs. National Moters, 60/1 Ballygunge Circular Road, Calcutta-19, (D) Calcutta-1 (a); (S) BH/3859A (for) BH/2408 (b); 6-9-65 (e).

22. Sarbasree Asok Kumar Adak, Jyotirmaya Adak, Abaninath Manna, carrying on business under the trade name Messrs. Adeco Metal Industries, (S) 43 Hazra Road, Calcutta-19 (for) 69 Hazra Road, (Room No.3), Calcutta-29 (a); BH/2947A, 28-2-58 (b); 6-9-65 (c).

23. (S) Jagmohandas Mundhra, Bijoy Kumar Burman & Gopaldas Mundhra, carrying on business under the trade name Messrs. Calcutta Wire Works (for) Messrs. Jagmohandas Mundhra, Bijoy Kumar Burman, carrying on business under the trade name Messrs. Calcutta Wire Works, 6 Tiljola Road, Calcutta Cal.(1) (a); BH/267B, 7-12-57 (b); 6-9-65 (c).

24. Mrs. Swadesh Bala Chawla, carrying on business under the trade name Messrs Diaphragms Ind. 202/1 Linton Street, Calcutta-14 (a); BH/3690A, 28-8-64 (b); (A) Raw materials, plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber parts and components for automobiles, tractors and earth moving machineries (c); 7-9-65 (e).

25. Messrs. Ganguly, Gitanjali Banerjee and Sunil Ganguly, carrying on business under the trade name Messrs. Birdman & Co., 5/2K Pandita Road, Calcutta (a); BH/3492, 10-6-63 (b), (A) Motors, starter and chain pully block (d); 7-9-65 (e).

26. Messrs. Saviles Ltd. Kanak Buildings, 41, Chowringhee Road, Calcutta (a); BH/2574A, 1-4-44 (b); (D) Chemicals, oils permfumes and any other raw materials, plant, machinery, spare parts, accessories and consumable stores, building or plumbing materials or fixtures, required for construction fitting out or repair of any buildings - certified by the purchasing dealer to be required for use in any process in the manufacture of soaps, perfumes and toilet goods (c); (D) Medicines, drugs, surgical dressings (d); (A) Paints and varnish, timber, nails, hard board, linseed oil, plastic sheet, masonite and plywood (d); 7-9-65 (e).

27. (S) Messrs. Nilima Dasgupta, Jatindra Mohan and Byomkesh Dasgupta, carrying on business under the trade name Messrs. Woodcrafts & Industries (for) Messrs. Nilima Dasgupta and Jatindra Mohan Dasgupta, carrying on business under the trade name Messrs. Woodcrafts and Industries, P 355 Keyatola Road, Calcutta-29 (a); BH/3491A, 8-6-63 (b); (A) Adhesive (d); 7-9-65 (e).

28. (S) Shri Pashupati Mullick and Shri Rammoy Mallick, partners, carrying on business under the trade name Hem Chandra Mullick & Sons (for) Hem Chandra Mullick, Bankura (a); BK/52A, 7-10-41 (b); 9-9-65 (e).

29. Messrs. Gour Gopal Dhar, Nani Gopal Dhar, Madan Gopal Dhar, Krishna Gopal Dhar, Nitya Gopal Dhar, Radha Gobinda Dhar, Kala Chand Dhar and Paban Kumar Dhar, (Partners), carrying on business under the trade name P. C. Dhar & Sons, Khagra, Murshidabad, (S) Murshidabad (2) for Murshidabad (1) (a); BR/49B, 21-12-64 (b); 3-9-65 (e).

30. Messrs. Butto Krishna Das and Protul Kumar Das, carrying on business under the trade name Basanta Kumar Das, Jiagunje, Murshidabad (a); BR/73A, 29-7-42 (b); (D) Ready-made garments (d); 4-9-65 (e).

31. (S) Shri Ram Charitra Bhakat, carrying on business under the trade name Ram Nagina Bhakat (for Messrs. Ram Nagina Bhakat and Ram Charitra Bhakat) carrying on business under the trade name Ram Nagina Bhakat, Azimgunje, Murshidabad, BR/566A, 30-9-58 (b); 4-9-65 (e).

32. (S) Shri Onkarnath Bania, Proprietor, carrying on business under the trade name Messrs. Shree Krishna Watch Co. (for) Messrs. Onkarnath Bania and Paresh Nath Bania carrying on business under the trade name Messrs. Shree Krishna Watch Co., Rupnarayan Road, Cooch Behar (a); CB/522A, 20-6-56 (b); 3-9-65 (e).

33. (S) Shri Panechand Maheswari, Proprietor, carrying on business under the trade name Messrs. Motaram Panechand (for) Messrs. Motaram Panechand, Dinhata, Cooch Behar (a); CB/320A, 10-8-51 (b); 3-9-65 (e).

34. Shri Sohanlal Agarwalla, carrying on business under the trade name Shri Bartan Bhander, Alipurduar, District Jalpaiguri (a), CB/658A, 27-3-58 (b); (D) Vegitable products and ghee (d); 8-9-65 (e).

35. (S) Kanahyalal Lakhotia, Basanta Kumar Lakhotia and Raj Kumar Lakhotia, carrying on business under the trade name Messrs. Basanta Kumar Lakhotia (for) Messrs. Shew Ratan Lakhotia, Kanahyalal Lakhotia and Basanta Kumar Lakhotia, carrying on business under the trade name Basanta Kumar Lakhotia, Biswasingh Road, Cooch Behar (a); CB/525A, 6-7-56 (b); 11-9-65 (e).

36. (S) Mahal Chand Mahanta, Sohanlal Mahanta and Tejmal Mahanta, carrying on business under the trade name Messrs. Mahanta Brothers Rice & Oil Mills (for) Messrs. Mahalchand Mahanta, Ramlall Mundra and Asharam Mundra, carrying on business under the trade name Mahanta Brothers Rice & Oil Mills, Eastern side of Nara-Narayan Road, Cooch Behar (a); CB/556A, 13-9-57 (b); 14-9-65 (e).

37. Shri Jagmohan Lal Uppal, carrying on business under the trade name Messrs. Industrial Engineering Enterprises, 56/1 Canning Street, Calcutta (a); CL/3521A, 17-4-63 (b); (A) Electrical wires and electrical fittings (d); 27-8-65 (e).

38. Messrs. S. K. Maniar, C. K. Maniar, K. C. Maniar, H. Maniar, U. Maniar & Bai Jaymati, carrying on business under the trade name Messrs. K. G. Maniar, 55/1 Canning Street, Calcutta, 44/45 Ezra Street, Calcutta (a); CL/111B, 10-8-49 (b); (A) Welding sets and accessories, brass rods and copper flat (d); 27-8-65 (e).

39. (S) Messrs. Calcutta Spare Pipes & Industry, Proprietor, Maheswari & Co. P. Ltd., (for) Maheswari & Co. P. Ltd., 9 Parsee Church Street, Calcutta (a); CL/3826A, 7-12-59 (b); 28-8-65 (e).

40. (S) Messrs. Mahesh Prasad Mehra and Prem Nath Mehra, carrying on business under the trade name Mehra Electric Co., P. 39/40 Ezra Street, Calcutta (for) Mehra Electric Co., P. 39/40 Ezra Street, Calcutta (a); CL/2809A, 15-4-57 (b); 28-8-65 (e).

41. (S) M. Manir Ahmed and Mr. Jamal Ahmed Partners, carrying on business under the trade name Messrs. Jamal Boot House, (for) Mr. Jamal Ahmed, carrying on business under the trade name Messrs. Jamal Boot House, 25 Lower Chitpur Road, Calcutta (a); CL/3782A, 16-11-64 (b); 28-8-65 (c).

42. Md. Idris, Md. Hanif, Md. Zakaria, carrying on business under the trade name Naaj Card Board Box Mfg. Co. (for) Naaj Card Board Box Mfg. Co., 150 Lower Chitpur Road, Calcutta (a); CL/2771A, 15-12-56 (b); 30-8-65 (c).

43. Shri K. N. Daftary, carrying on business under the trade name Messrs. Natwarlal N. Daftary., 46 Ezra Street, Calcutta (a); CL/2174A, 26-4-51 (b); (A) Stainless steel, sheets, stainless steel table tops (d); 30-8-65 (c).

44. (S) Md. Nazimuddin, carrying on business under the trade name Messrs. Sterling Commercial & Industrial Corporation, (for) Messrs. Nazimuddin Abbasbhai and others, carrying on business under the trade name Messrs. Sterling Commercial & Industrial Corporation, 10 Lower Chitpur Road, Calcutta (a); CL/3533A, 7-5-65 (b); 30-8-65 (c).

45. (S) Shri Nani Gopal Banerjee, Harendra Nath Banerjee & Kali Sankar Banerjee, carrying on business under the trade name N. G. Banerjee & Co., (for) N.G. Banerjee & Co., 5 Pollock Street, Calcutta (a); CL/1649A 23-4-48 (b); 31-8-65 (c).

46. Shri Hematlal Laxmi Shankar, carrying on business under the trade name Messrs. Acharya Brothers 113 Chittaranjan Avenue, Calcutta-1 (a); CL/3104A, 24-7-59 (b); (A) Hessian and gunny bags (d); 1-9-65 (c).

47. (S) Messrs. Ahsanhusain Abdullabhoy, Abbas Bhai Kalimuddin, Abddin Saifuddin and Adamali Abdullabhoy, carrying on business under the trade name Messrs. Synoflor Co. (Cal)., (for) Messrs. Ahsanhusain Abdullabhoy, Abbas Bhai Kalimuddin and Abdin Saifuddin, carrying on business under the trade name Messrs. Synoflor & Co (Cal)., 21 Parsee Church Street, Calcutta (a); CL/1984A, 24-9-41 (b); 2-9-65 (c).

48. (S) Messrs. Shri Vijoy Singh Surana, Purnima Devi Bemthia & Shri Jawaharlal Baid, carrying on business under the trade name Messrs. Ajanta Trading Co., (for) Shri Vijoy Singh Surana, carrying on business under the trade name Messrs. Ajanta Trading Co., 18 Ezra Street, Calcutta (a); CL/3860A, 7-4-65 (b); 3-9-65 (c).

49. (S) Messrs. Gidhwalal Jechand Vora and Chhotalal Jecthand Vora, carrying on business under the trade name Messrs. K. Chotelal & Co. (for) Messrs. K. Chotelal & Co., 49 Ezra Street, Calcutta (a); CL-130B, 21-11-50 (b); 4-9-65 (c).

50. Messrs. Himatlal Prem Chand Domadia and Anantari Gulabchand Bhansali, carrying on business under the trade name Messrs. Laboratory Chemical Co., 55-114 Canning Street, Calcutta (a); CL-3314A, 10-10-61 (b); (A) Procelain wares, seliea wares, scientific instruments, scientific apparatus and equipment (d); 4-9-65 (c).

51. Messrs. Ram Niranjan Kobra, Ram Antas Bhola and Bhavaria Devi Bhola and Mani Devi Somani carrying on business under the trade name Messrs. Maheswari Trading Agencies, 12 Lower Chitpur Road, Calcutta (a); CL/3680A, 3-3-64 (b); (A) Asbestos rope, packing beadon lascar plaited packing plastic and graphite powder, starter and pumps, porcelain thread juide (d); 7-9-65 (c).

52. Fibre Manufactures & Exporters Pr. Ltd., 161-1 Harison Road, Calcutta (a); CL-3081A, 25-1-49 (b); (D) General merchandise as and when certified by the purchasing dealer to be required for resale (a); Hemp, hemp netting, jute cadders, gunny cutting, linseed and old hemp rope cutting (d); 7-9-65 (c).

53. Labulal S. Padia, carrying on business under the trade name Messrs. Modhu Sudan & Co., 13 Pollock Street, Calcutta (a); CL-2034A, 16-9-50 (b); (A) Ultramarine blue (d); 8-9-65 (c).

54. (S) Shri Sushil Chandra Bhadra, carrying on business under the trade name Messrs. Commercial House (for) Messrs. Bhupendra Chandra Bhadra, Anukul Ch. Bhadra, Subodh Ch. Bhadra, Nirode Ch. Bhadra, Kshitish Ch. Bhadra, Susil Ch. Bhadra, Proboda Ch. Bhadra & Benode Ch. Bhadra, carrying on business under the trade name Messrs. Commercial House, 301C Bowbazar Street, Calcutta (a); CL-1487A, 16-12-46 (b); 8-9-65 (c).

55. (S) Mangaldas Kasturchand Kuvadia, carrying on business under the trade name Parag Optical Co. (for) Messrs. Rasiklal Kasturchand Kuvadia, Mangaldas Kasturchand Kuvadia, carrying on business under the trade name Messrs. Parag Optical Co., 14 Lower Chitpur Road, Calcutta (a); CL-3430A, 29-6-62 (b); 9-9-65 (c).

56. Shri Bachhraj Kathotia, Sm. Smwati Debi, Sm. Chandrakala, Sm. Kanchandebi, Sm. Kamla Debi, carrying on business under the trade name Kathotia Sons, 104 Old Chinabazar Street, Calcutta (a); CR-3549A, 8-3-65 (b); (A) Tomaring seed powder, electric motors and auto-starters (d); 3-9-65 (c).

57. (S) Shri Mohanlall Choraria and Shri Ratichand Choraria, carrying on business under the trade name Bharat Steel Corporation, 18 Rajawoodmunt Street, Calcutta (for) Shri Mohanlall Choraria, Proprietor, carrying on business under the trade name Bharat Steel Corporation, 18 Rajawoodmunt Street, Calcutta (a); CR-3276A, 26-10-62 (b); 4-9-65 (c).

58. Messrs. Rijhurmal J. Balani, Iswardas R. Balani, Bhagwandas R. Balani, carrying on business under the trade name Messrs. India Paper Agency, 1-2 Jackson Lane, Calcutta (a); CR-1386A, 10-5-48 (b), (A) Marble papers (d); 4-9-65 (c).

59. Messrs. Dinesh Kumar Roy, Dilip Kumar Chatterjee & Co., 77 Netaji Subhas Road, Calcutta (a); CR-2784A, 16-7-58 (b); (A) Asbestos blankets (d); 4-9-65 (c).

60. Messrs. Krishan Kumar Goel and Ratanlal Agarwala, carrying on business under the trade name Nav-Bharat Supply Stores , 89 Netaji Subhas Road, Calcutta (a); CR-3437A, 2-3-64 (b); (A) Water pump and accessories (d); 7-9-65 (c).

61 (S) Messrs. Nandlal Agarwalla, Biswanath Agarwalla Ramnath Agarwalla and Purushottomlal Poddar Pwartners, carrying on business under the trade name

American Pipe Co., (for) Messrs. Nandlal Agarwalla Banwarilal Agarwalla, Biswanath Agarwalla, Dungarmal Bugla, Ramnath Agarwalla and Purushottomlal Poddar, Partners, carrying on business under the trade name American Pipe Co., 135 Canning Street, Calcutta (a); CR-1975A, 19-7-50 (b); 7-9-65 (e).

62. Shri Debasish Ghosh, carrying on business under the trade name Indian Iron Industries, P-277 Banaras Road, Dasnagar, Howrah (a); HW-3064A, 24-7-65 (b); (A) C. I. B-M trap, c.i.syphone, c.i.yard Gully, c. i. soil bend, c. i. hinged grattings, c. i. cowell, plain trap and vent trap (d); 20-8-65 (e).

63. Shri Ajamil Bhusan Khan, carrying on business under the trade name Sree Gouranga Oil Mill, 2 Kaliprosad Chakraborty Lane, Howrah (a); HW-202A, 24-9-41 (b); (A) Mild steel and iron goods (d); 21-8-65 (e).

64. Messrs. Monaharlall Gupta, Ramniwas Gupta, Hanumandas Goyal, carrying on business under the trade name Krishna Iron Stores, 135 Girish Ghosh Road, Belur, Howrah (a); HW-2837A, 12-9-64 (b); (A) Billets, steel tyres, bid centirs, drills, wire, rails, tools, hammer, wood, stainless steel, sleepers, screws, jugs, battery (d); 21-8-65 (e).

65. Shri Jugmohan Damani, carrying on business under the trade name Damani Engineering Co., 17A Jhabarmal Jalan Road, Liluah, Howrah (a); HW-2655A, 10-1-64 (b); (A) M. s. flats, m. s plates, joist & and channels (d); 23-8-65 (e).

66. (S) Messrs. Bijoy Kumar Makin, Virendra Kumar Makin, Om Prakash Makin & Rajendra Kumar Makin, carrying on business under the trade name Makin's Paint & Mineral works (for) Messrs. Kewal Krishna Makin, Bijoy Kumar Makin, Virendra Kumar Makin and Raj Kumar Makin, carrying on business under the trade name Makins' Paint & Mineral Works, 40 Bon Behari Bose Road, Howrah (a), HW-691A, 22-2-46 (b); 23-8-65 (e).

67. Messrs. Nathuram Agarwala and Durga Prosad Agarwala, carrying on business under the trade name Mittal Brothers, 135 Girish Ghosh Road, Belur, Howrah (a); HW-2620A, 26-11-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :—(i) Cranes and dumpers (d); 23-8-65 (e).

68. Shri Purna Lall Seal, carrying on business under the trade name Messrs. Eastern Engineering Corporation, 53-C Ramkrishnapur Ghat Road, Howrah (a); HW-3007A, 21-5-65 (b); (A) Machine oil (d); 23-8-65 (e).

69. Messrs. Annapurna Dey & Sonali Dey, carrying on business under the trade name Delta Electric Works, P-44 Natabar Paul Road, Howrah (a), HW-2692A, 20-3-64 (b); (A) Electric fan and electric motor (d); 25-8-65 (e).

70. (S) Shri Uttam Chand Singal, carrying on business under the trade name United Aniline & Chemical Co. (for) Shri Uttam Chand Singal, carrying on business under the trade name United Aniline & Chemical Co., and Sachdev Paint & Chemical Works, 56 Rosemary Lane, Howrah (a); HW-12A, 26-9-41 (b); 26-8-65 (e).

71. Shri Gordhan Saraogi, Shri Raichand Saraogi, carrying on business under the trade name Gordhan Saraogi, 2 Digambar Jain Temple Road, Calcutta (a); JK-3478A, 31-7-65 (b); (A) Soda, starch, groundnut oil, mineral oil, twine, gunny bag and incence (d); 11-9-65 (e).

72. Messrs. Paramanand Agarwal, Satya Prakash Maheswari and Monmohan Lakhotia, carrying on business under the trade name Ashoka Commercial Corporation, 6 Ratan Sarkar Garden Street, Calcutta-7 (a); (a); JK-3336A, 18-5-64 (b); (A) Adjusting rings (d); 14-9-65 (e).

73. Messrs. Purushottamlal Makharia and Chhajuram Kedia, carrying on business under the trade name Messrs. Bhagwandas Sagarmall, 4 Narayan Prosad Lane, Calcutta (a), JK-77B, 26-9-41 (b); (A) Spent oil and still bottom oil (d); 16-9-65 (e).

74. Shri Balubhai Raja, carrying on business under the trade name Messrs. Bombay Stainless Steel House, P-37-A Kalakar Street, Calcutta, (A) 50, Cotton Street, Calcutta-7 (a); (S) JK-302B (for) JK-2579A (b); 16-9-65 (e)

75. Shri Jewan Ram, Proprietor, carrying on business under the trade name Messrs. N. B. Modern Agency, H C. Road, Siliguri, Darjeeling (a); JP-2118A, 3-11-62 (b), (A) Radio, radiogram, record player, record reproducer, gramophone and records (d); 4-9-65 (e).

76. (S) Shri P. R. Talapatra, Proprietor, carrying on business under the trade name Messrs. P. R. Ralapatra (for) Messrs. P R. Talapatra, Gairkata, Jalpaiguri (a), JP-1401A, 8-7-65 (b); (D) Hardware (d), 6-9-65 (e).

77. (S) Shri Harikishan Agarwalla, proprietor, carrying on business under the trade name Messrs. General Hardware Stores (for) Shri Harikishan Agarwalla and Shri Mangatrai Jain, partners, carrying on business under the trade name Messrs. General Hardware Stores, Sevoke Road, Siliguri (a), JP-2198A, 29-12-64 (b); 7-8-65 (e)

78. (S) Shri Girija Sankar Das; Proprietor, carrying on busmess under the trade name Messrs. Paduka Prathisthan (for) Kamalal Das Proprietor, carrying on business under the trade name Messrs. Paduka Prathisthan, P. O and District Jalpaiguri (a); JP-332A, 24-8-45 (b), 9-9-65 (e).

79. (S) Sarbasri Tarachand Agarwalla, Kamanchand Agarwalla, Rajaram Agarwalla, Devraj Agarwalla, Pirthiraj Agarwalla, carrying on business under the trade name Messrs. Darjeeling Cloth Store (for) Sarbasre Atmaram Agarwalla, Satyanarayan Agarwalla, carrying on business under the trade name Messrs. Atmaram Satyanarayan, Mahabirsthan, P. O. Siliguri, District Darjeeling (a); JP-1671A, 10-1-50 (b); 4-9-65 (e).

80. Shri Sushil Kumar Mittra, carrying on business under the trade name Associated Steel & Wire Co., 24 Strand Road, Calcutta (a), LR-3461A, 15-6-63 (b); (A) Bright steel and tool steel (d); 4-9-65 (e).

81. (S) Sarbasree Rabindra Nath Chowdhuri, Basudev Lahiri, Prabir Kumar Lahiri, Santanu Lahiri, Narayan Lahiri, carrying on business under the trade name East Light Book House (for) Sarbasree Haridas

Lahiri, Rabindra Nath Chowdhury, Basudev Lahiri, Prabir Kumar Lahiri, Santanu Lahiri, carrying on business under the trade name East Light Book House, 20 Strand Road, Calcutta (a); LR-2663A, 11-4-56 (b); 4-9-65 (e).

82. Sarbasree Manubhai Jain, Murarilal Sharma, Bishambharlal Sharma and Suresh Chandra Sharma, carrying on business under the trade name I. S. P. Trading Co. (S) 8 Canning Street, Calcutta (for) 85 Netaji Subhas Road, Calcutta (a); (S) LR-3733A(for) CR-3092A (b); 4-9-65 (e).

83. Shri V. K. Nair, carrying on business under the trade name Nair & Co., 24 Strand Road, Calcutta (a); LR-3686A, 28-4-65 (b); Add : (A) (1) Soldering iron, (2) P. V. C. insulating sleeving, (3) Leatheroid paper, (4) Wooden board (d); 6-9-65 (e).

84. (S) Messrs. Sudhangsu Roy, Himansgu Roy carrying on business under the trade name Sakbry Engineering Corporation, (for) Messrs. Amares Kumar Bose, Sudhangsu Roy, Himangsu Roy, carrying on business under the trade name Sakbry Engineering Corporation, C-3 Clive Buildings, Netaji Subhas Road, Calcutta (a); LR-2879A, 19-4-58 (b); 6-9- 65 (e).

85. Shri Abinash Chandra Chowbey, carrying on business under the trade name Messrs. Asha Enterprises, 5 Clive Row, Calcutta (a); LR-3573A, 18-5-64 (b); (A) Water filters (d); 6-9-65 (e).

86. Willium Jacks & Co. Ltd., 16 Netaji Subhas Road Calcutta (a); LR-421A, 7-10-65 (b); (A) Machines, concrete mixture vibrators, sprinkler, irrigation equipment, diamond drilling accessories and cooker after the words in the actual procss of smanufacture of the goods named below : "Jax board, ajax ownings". (c); (A) Trailor (d); 7-9-65 (e).

87. Sarbasree Prabat Kumar Adhya, Madhu Sudhan and Netai Chand Adhya, Partners, carrying on business under the trade name Messrs. Adie & Co., 12B Netaji Subhas Road, Calcutta (A) Siliguri, district Darjeeling (a); LR-262B, 2-7-65 (b); (A) Wooden plank (d); 7-9-65 (e).

88. Shri Dinesh Chandra Ghosh & Amal Bose, carrying on business under the trade name Messrs. Corporated Industries, 20 Netaji Subhas Road, Calcutta (a); LR-2499A, 23-3-54 (b); (A) Pipe and pipe fittings, metal-tube, rod, bar, sheet and ingot, boiler accessories and spare parts, m.s.angle, joist, bar, round, plate, square, sheet, channel, flat and tee, metal wire rope and netting, nail, spring, machanical and enginee ring small tools and appliances, pin, screw, fibre sheet and rod, shafting, vee-belt, beltings, chain, chain pulley block, pulley, sprocket wheel, grinding stone, emery cloth, bolts, nuts, washer, rivet, oil can, oil seal, plummer block, bush, metallic hose, brake lining, nipple, oil ring, piston and compressor ring, valve, hoop iron, fastner, measuring-equipment, rubber hose and sheet, clip, trolley wheel, gloves, blower, grease-cup and gun, lubricator, diamond dressor, picker, reed, chuck, felt, steel plant, jute mill and cotton mill machinery spare parts and equipments, couplings, clamp, magnesium compound, mill board, bucket motors, starter, fan, wire, cable, insulator, stay rod, bulb, batteries, shackles, electrods, copper strips, materials for electrical installation and fittings, acid-sulphuric, hydrochloric, nitric, soap stone and powder. (D) Electrical goods, hardware goods, heavy chemicals, sizing materials, oil coal and coke, jute and cotton manufactured goods, steel and fabricated steel, wooden parts, wooden goods, for machineries, minerals, sizing material (d); 8-9-65 (e).

89. Shri Gunendra Nath Mitra, carrying on business under the trade name Messrs. Process Equipment Co., 12A Netaji Subhas Road, Calcuta (a); LR-3700A, 15-6-65 (b); (A) After the words manufacture of the goods for sale (c); After cooler, (2) moisture, separator (3) links, (4) flange (c); (A) Bend, (2) socket, (3) drilling machine, (4) carbon brush, (5) pipe, (6) concrete mixture, (7) rubber ring (d); 8-9-65 (e).

90. Sarbasree Sajjan Kumar More, Hanuman Prosad Parasrampuria, Pradip Kumar More, carrying on business under the trade name Far East (Sales) Agency, 5 Clive Row, Calcutta (a); LR-3654A, 15-2-65 (b); (A) Aluminium bars (d); 9-9-65 (e).

91. Messrs. Scott & Pickstock Private Ltd., 5 Fairlie Place, Calcutta (a); LR-1031A, 21-12-43 (b); (A) Metal pressings, descaling solution, timber, scammell spare parts, rubber latex, trader spare parts, diesel engines and spare parts, foils and pipes, antimony oxides, glues and metal, rubberised coir, hairlok, salva uphoystery, spring (d); 9-9-65 (e).

92. (S) Sqrbasree Madanlal Agarwalla and Chiranjilal Agarwalla and Kisanlal Agarwalla partners, carrying on business under the trade name Messrs. Krishna Trading Co. (for) Sarbasree Ginoria Debi Agarwalla, Bhagwani Debi Agarwalla and Ani Debi Agarwalla and Kisanlal Agarwalla partners, carrying on business under the trade name Messrs. Krishna Trading Co., Balurgahat, West Dinajpore (a); ML-238A, 16-7-61 (b); (D) Hardware, spices, groceries and stationery, (A) Jeera, kalojeera, juwan, dhup, dhania, cardamon, small cardamon, aniseed, methi, postadana, old paper, agarbati, khair, katha, topioca starch, coal tar, phenyle, jute-twine, pitch, coiryarn, sugar candy, to candy, tiloil, mohua oil (d); 3-9-65 (e).

93. Sarbasree Lachminarayan Agarwalla and Hiralal Agarwalla partners, who are carrying on business under the trade name Messrs. Lachminarayan Hiralal, Chanchole, P. S. Kharba, District Malda (a); ML-476A, 4-1-57 (b); (D) spices, hardware (d); 4-9-65 (e).

94. Sarbasree Kedar Nath Pande, Shew Narayan Pande and Badri Narayan Pande, partners, carrying on business under the trade name Messrs. Sree Hanuman Stores, Hatkhola, Malda (a); ML-52A, 14-7-60 (b); (D) Spices, grocery goods, (A) Postadana, jeera, mohari, kalajeera, haldi, methi, sodibi-carb, ajawan, salt, katha, tinopal, scent, boot polish, til oil, glucose, sindur, tissupaper, nib, talmishri, pencil, groundnut oil (d); 3-9-65 (e).

95. Sarbasree Sachindra Mohan Guha, Sailendra Mohan Guha, Satyendra Mohan Guha, Samarendra Mohan Guha, Ranendra Mohan Guha and Sudhindra Mohan Guha, partners, carrying on business under the trade name Messrs. S. M. Guha & Brothers, Balurghat, West Dinajpur (a); ML-10B, 16-2-54 (b); (D) Electrical goods, confectionery goods, (A) Fans, bulbs, lozence, toffee, chocolates, bourn vita, drinking chacolates, tooth paste, singer machine oil, dulf, brush, robin blue, registry

ooks, files, ulterap hor, carbon paper, mahajani khata, antiros salsa (d); 3-9-65 (e).

96. Sarbasree Badal Chandra Das, Nirupada Das nd Gurupada Das, partners, who are carrying on busiess under the trade name Messrs. Badal Chandra and Nirupada Das, Sujapur, Kaliachak, Malda (a); ML-50A, 27-8-56 (b); (A) Linseed oil, jute twine (d), 7-9-65 e).

97. Shri Dhirajlal Chandarana, Proprietor, carrying n business under the trade name Messrs. Dhirajlal & o., 11 Saraju Prosad Road, Malda (a); (D) Kaliaganj, Vest Dinajpur (a); (S) ML-822A(for) ML-41B (b); -9-65 (e).

98. Shri Satish Chandra Das, Proprietor, carrying n business under the trade name Messrs. Satish Chandra n, Chanchole, Malda (a); ML-8A, 10-7-53 (b); (A) nt (d); 6-9-65 (e).

99. (S) Shri Moni Mohan Khan and Sm. Rama aul, carrying on business under the trade name of larimati Rice Mill (for) Sarbasri Nirmal Kumar Khan, ilip Kumar Khan, Sm. Ashima Khan and Sm Rama aul, carrying on business under the trade name of larimati Rice Mill, Ballichak, P. O. Debra, Midnapore); MN-1422A, 11-3-49 (b); Nil (c); Nil (d); 9-9-65 (e).

100. (S) Messrs. Lunkaran Hirawat, Tolaram Hirawat, Jatanmal Hirawat, carrying on business under the ade name Messrs. Ramchand Sampatlall Hirawat, or) Shri Lunkaran Hirawat, Proprietor, carrying on siness under the trade name Messrs Ramchand mpatlall Hirawat, 87 Khangrapatta Street, lcutta (a); MR-1634A, 20-4-49 (b); 11-9-65 (e).

101. Messrs. Bhagwan Saraf and Parasram Barosia, rrying on business under the trade name Dhana Laxmi gineering Works, 180 Harrison Road, Calcutta (a); R-2586A, 2-12-60 (b); (A) M. S. chains, brass fittings); 15-9-65 (e).

102. Messrs. Suhas Chandra Ghose Debendra Nath ha and Satya Priya Ghose, partners, carrying on siness under the trade name Messrs The Lumbermen) P-14 and 15 Bangur Avenue, Block-C, Patipukur, m-Dum, Calcutta-28 (for) 9-2 Fern Road, Ballynge, Calcutta (a); (S) PG-3279A (for) BH-3093A (b);)-65 (e).

103. Shri Sushil Kumar Bhadra, Secretary, Messrs. ara Railway men's consumer Co-operative Society d., Anara S. E. Rly. Colony, Grain Shop Building No. I. O. Anara, District Purulia (a); PR/477A, 20-7 65 (b);) (Insert after ghee) Chillies (d); 10-9-65 (e).

104. Shri Pursottamdas Chandak, carrying on busiss under the trade name Messrs Republic Stores, C. Dasgupta Road (Main Road) Purulia (a); PR/400A, 3-63 (b); (A) (Insert after Hima peas) Cocoanut hair ghee, tooth powder, tooth paste (d), 10-9-65 (e)

105. Shri Prahlad Rai Kedia, carrying on business der the trade name Messrs Prahlad Rai Kedia, l & P. S Barabazar, District Purulia (a); PR/269A, 1-69 (b); (A) (Insert after ghee) Barley, fountain , ink glass, chimmy, lozenges, shaving blade, blue, w, teloum powder, hurrican lantern, manteles tea, a (d); 15-9-65 (e).

106. Messrs. Indodan Milk Products Ltd., (S P-38 India Exchange Place, Calcutta (for) 5 Pollock Street, Calcutta (a); (S) RB/1582A, (for) CL/3705/ (b); 10-9-65 (e).

107. Messrs. Ravi Kumar Sarda, Narendra Kumar Thirani and Sashi Kumar Sarda carrying on business under the trade name Ranats Sales and Services, 1 &3 Brabourne Road, Calcutta (a); RB/1538A, 10-4-65 (b) (A) Coated and bonded abraisives, spaners, taps, tools bets, chasers an reamers (d); 10-9-63 (d).

108. (S) Messrs Santosh Kumar Bagrodia, and Mahavir Prasad Bagrodia, carrying on business under the trade name Winsome Trading Co. (for) Messrs. Satyanarayan Tibrumola, Santosh Kumar Bagrodia and Satish Kumar Bagrodia, carrying on business under the trade name Winsome Trading Co., P-36 India Exchange Place, Calcutta (a); RB/273A, 12-12-52 (b); 11-9-65 (e)

109. Messrs Sen and Pandit Industries Ltd., Mercantile Buildings', Lalbazar Street Calcutta (a); RB/1205A, 17-3 61 (b); Insert the items Nickel sulphate and nickel chloride afte the words cycle and cycle rain for sale (c); 11-9-65 (e)

110. Shri Chiranjilal Daga, carrying on business under the trade name Messrs Chiranjilal Daga, 37 Canning Street, Calcutta (a); RB/1535A 2 6-65 (b); (A) Tube light, electrical wire, electrical chocke, electrical lamps, electrical fans with parts, electric cable, electrical wiring materials, switches, flexible pipes, cutting tools and steel files, hacksaw blades, bearing socket and blocks, bearing retaining nuts socket terminals and basbar (d); 11-9-65 (e)

111. Shri Indraath Banerjee carrying on business under the trade name Messrs. Indra Chemical Works, 57 Radhabazar Street, Calcutta (a); RB/1529A, 24-3-6 (b); (A) Cane basket, blow lamp of brass K oil bunring, oil citronella, tallow (d); 13-9-65 (e)

112. Messrs. Woodcraft Products Ltd., P 46A C. I. T. Sheme XLV Radhabazar Lane, Calcutta (D) Cooch-Behar behar -I (a); (S) RB/1585A (for) RB/105B (b), 14-9-65 (e).

113 Messrs. Smith Trading Corporation Pvt. Ltd., 14 Bentick Street, Calcutta (A) Calcutta-1 (a); (S) RB/119B (for) RB/1206A, (b); 11-9 65 (e)

114. Messrs. Hari Prasad Harlalka and Baramit Daga, carrying on business under the trade name Nav Bharat Supplies, P-36 India Exchange Place, Calcutta (a); RB/1507A, 17-12-64 (b); (A) M S. blots and nuts, rivets, electrode, welding cables, m s. angles, castable refractories, high temperature air setting cement super fining stictite cement, Plastic insulation, steel flats, soda ash (d); 14-9-65 (e)

115. Shri Keshardeo Jhunjhunwala, Shri Mohanlal Jhunjhunwala and Shri Sajjan Kumar Jhunjhunwala, partners carrying on business under the trade name Messrs. Ghanshyamdas Keshardeo, 201B Mahatma Gandhi Road, Calcutta (a); RJ/3001A. 12-8-61 (b); Lunseed oil (d); 9-8-65 (e).

116. (S) Messrs. Tarun Textiles (P) Ltd., (for) Shri Jhanwarlal Baid, Shri Bhanwarlal Baid, partners, carrying on business under the trade name Messrs. Tarun Textile, 16 Pageyapatty Street, Calcutta (a);RJ/2225A, 27-5-52 (b); 11-9-65 (c).

117. Shri Suganchand Patwari and Shri Chandanmall Agarwalla, partners, carrying on business under the trade name Messrs. Suganchand Chandanmall, 65 Cotton Street, Calcutta (a); RJ/2424A, 28-4-53 (b) (D) Jute and Jute products, Silk and Woollen goods, Hosiery goods, Readymade garments, Hardware, Spices Foodgrains, Stationery, Gold and Silver, Umbrella and Umbrella parts and C. I. Sheets (d); 13-9-65 (e).

118. Shri Ramjiwan Jhunjhunwalla, Shri Purushottomdas Jhunjhunwalla, Shri Hemra Jhunjhunwalla, Shri Ghansayamdas Jhunjhunwala, Shri Kamala Prosad Jhunjhunwalla, Shri Hori Prosad Jhunjhunwalla and Shri Mohonlal Jhunjhunwalla, partners, carrying on business under the trade name Messrs. Banarsilall Jhunjhunwalla and Sons, 18 Mullick Street, Calcutta (a); RJ/231B, 29-5-58 (b); D (A) Dhoona (d); 16-9-65 (e).

119. Shri Nani Gopal Mukherjee and Sm. Shefali Mukherjee, carrying on business under the trade name Messrs. Timber Corner, 10/5 Natabar Dutta Row, Calcutta-12 (a); SL/3343, 27-12-58 (b); (A) manufacture of furniture after the word Sizer-Timber (c); 21-8-65 (e).

120. Messrs. Chotanagpur Minerals and Agencies (P) Ltd., P-30 Princep Street, Calcutta (a); SL/4017A, 29-7-63 (b); (A) Exhausting fan its components and accessories and toolholder after the word Graphile powder (c); 21-8-65 (e).

121. Shri M. A. Gazanfar, carrying on business under the trade name Messrs. Iran Tea Trading Co., 3 Chittaranjan Avenue, Calcutta (a); SL/676A, 6-10-41 (b); (A) Cardamom (d); 25-8-65 (e).

122. Messrs. Government Employees' Co-operative Stores Ltd., Nutanbazar, Chinsurah, Hooghly (a); SP/1678A, 20-8-64 (b); (A) Readymade garments (d); 16-9-65 (e).

123. Partners Shamooh Khamusi, Ismail Zabeeh and Mr. Hasan Ali, carrying on business under the trade name Messrs. Elliot Stores, 80B Elliot Road, Calcutta (a); TL/2203A, 16-5-59 (b); (A) Groundnut oil and Cocoanut oil (d); 11-9-65 (e).

124. Messrs. Sarabhai Merck Ltd., (S) 2/1/4 Deb Lane (C. I. T. Road) (for) 67 Dr. Suresh Sarkar Road, Calcutta (a); TL/2890A, 18-3-64 (b); 15-9-65 (e).

125. (S) Sm. Meerabai, mother and natural guardian and minor son Shri Atmaram, Sole Proprietor, carrying on business under the trade name Messrs. Mahadev's (for) Proprietor Shri Mahadevmal Rachoomal, carrying on business under the trade name Messrs. Mahadev's (a); F-36 New Market, Calcutta (b); TL/1657A, 29-12-51 (b); 15-9-65 (e).

126. (S) Md. Basheeruddin and Dawood Sheri partners, carrying on business under the trade name A. Basha (for) Shri A. Basha and Dawood Sherif, partners, carrying on business under the trade name A. Basha 38/1 Lower Circular Road, Calcutta (a); TL/2647A, 5-12-62 (b); 15-9-59 (e).

Explanatory notes. Regarding the amendments mad the following code letters have been used to indicat the manner in which the particulars of a registratio have been amended:—

(A) means "Add"; (D) means "Delete"; (S) mean "Substitute".

S. K. BOSE, Commissioner.

No. 304C.T.—23rd September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dea together with a description of the goods covered their registration certificates whose registrations und the Act were cancelled with effect from the date note against each of them are published for general informa tion :—

Notes :—(a) Serial number, name, address, ch place of business and number of branches.

(b) Number and date of the registration certificat

(c) Goods for use in manufacture in West Beng for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shrimati Santhabahai Thakar, carrying on bu ness under the trade name the Standard Product 32/1 Judges Court Road, Calcutta (a); AL/742A, 30-9- (b); (1) Raw materials Provided that all goods for whic exemption from payment of sales tax is claimed a intended for use in actual process of manufacture of t goods named below : (i) Dalmut, achar, chatni a morobba (c); 15-9-65 (e).

2. Shri Nathmal Bhartia carrying on business und the trade name Dwarkadass Kalicharan, 2 Mallic Street, Calcutta (a); AT/84A, 27-9-41 (b); Texti piece goods, jeera, mari (souf) ajwain, pappy see methi, tejpata, cardamom, arrowroot, sandal, kath sunth, waste paper, paper, soda ash, soda bi-ca caustic soda, dhuna, coirstring, ropes, dhania, gh chillies, cereals, pulses, hessian, gunnies, sunthi, t sandalwood, coaltar, gulal, lanterns, battery, pap bags, pitch, copper and zinc kaljeer (d); 13-9-65

3. Messrs. Jeuraj Kashliwal and Tejraj Kashli carrying on business under the trade name Kashli Trading Co., 19 Amratola Street, Calcutta (a); AT/332 6-9-56 (b); Damarbatu, dhuna, jeera, ajwan, s tejpata, illachi, methi, poppy seed, pipar, jaifal, jawa kababchini, dhania and kalajera (d); 13-9-65 (e).

4. Messrs. Ashoke Kumar Saha, Dasarath Chan Bhowal and Gitarani Ghosh, carrying on business un the trade name Chandan Bastralaya, Biswasingh Ro cootch Behar (a); CB/857A, 22-7-60 (b); Hosiery go and rubber cloth (d); 13-9-65 (e).

5. Shri Nand Kr. Bharadia, Mohani Debi and Krishna Kr. Bhandia, carrying on business under the trade name Ram Ch. Nand Kumar, 161/1 Harrison Road, Calcutta (a); CL/239B, 19-3-62 (b); Consumable stores, viz., Coal, and lubricating oil, manufactured of the goods named below (1) Rice (c); Jute goods ground nut oil (d); 2-9-65 (e).

6. Messrs. Tajmal Bothra, Hanumanmal Bothra Kishan Chand Bothra, Deepchand Daga, Danmal Daga, Nemchand Daga, carrying on business under the trade name Kishanchand Uttamchand, 4 Mirbahar Ghat Street, Calcutta-7 (a); JK/2919A, 6-11-58 (b); Cotton, woollen and silken goods, and readymade garments (d); 14-9-65 (e).

7. Sarbasri Biswanath Agarwalla, Chouthmal Agarwalla, Debi Prasad Agarwalla, Deokaran Agarwalla, Ramkumar Agarwalla, Shewkaran Agarwalla, partners carrying on business under the trade name Messrs. The North Bengal Iron & Aluminium Industries, Burdwan Road, Siliguri, Darjeeling (a); JP/1972A, 31-5-60 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (1) Aluminium utensils, (2) wire nails, (3) g i. bucket (c); 28-8-65 (e).

8. Kothari & Sons, Chengrabandha, District Cooch Behar (a); JP/1796A, 14-3-51 (b); Medicines, medicated wine, tea, biscuit, malted milk, condensed milk, milk powder, stationery goods, fancy goods, glass wares, toilet, soap, washing soap (d); 6-9-65 (e).

9. Ramchandra Bhagawandas, Chunabhati Tea Estate, P. O. Banarhat, District Jalpaiguri (a); JP/697A, 10-8-49 (b); Cloth, textile goods, pulses, groceries, spices, cocoanut oil, stationery goods, cocoanut rope, biri, cigarettes, soap, paper, ink, pencil, mustard seed hardwares (d); 6-9-65 (e).

10. Shri Priyabrata Sinha & Arun Chandra Shome, carrying on business under the trade name Associated Engineering and Distributiong Co., 23 Canning Street, Calcutta (a); LR/3141A, 6-2-60 (b); Aluminium scraps, circle sheets and novelty goods, glass sheets, mirror, card board box, rubber sports goods, rubber eraser, ice bag, hot water bag, card board, electric fan (d); 4-9-65 (e).

11. Messrs. Tarak Nath Chunder, Biswanath Chunder Sambhu Nath Chunder, Paresh Nath Chunder, Baidya Nath Chunder, Sankha Nath Chunder, Soam Nath Chunder, Bhola Nath Chunder & Sm Radha Rani Chunder, carrying on business under the trade name Amrit Lall Chunder, Clive Buildings, Calcutta (a); LR/135A, 25-9-41 (b); Glass of all sorts (d); 4-9-65 (e)

12. Shri Krishna Chandra Dey, Karali Pada Dey, and Sudhir Kumar Dey, carrying on business under the trade name Messrs. Krishna Chandra Dey & Bros., Bankura Road, Purulia (a); PR/254A, 29-7-58 (b); Raw materials provided:that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : Gold and silver ornaments (c); Silver ornaments (d); 16-9-65 (e).

13. Messrs. Minerals & Metals (Pvt.) Ltd., 91 Lower Chitpur Road, Calcutta (a); RJ/3149A, 29-9-41 (b); Machinery implements and 1, 2, 3 certified by the purchasing dealer to be required for use in any process in the manufacture of mining for sale (c); Minerals, specially manganese ore, minerals and metals (d); 3-9-65 (e)

14. Shri Nabin Chandra K. Modi, Shri Vasantlal R. Saha, partners, carrying on business under the trade name Messrs. Kapur Chand Vasantlal & Co. of 8 Sambhu Mullick Lane, Calcutta (a); RJ/1841A, 17-1-50 (b); All kinds of textile product and yarn hosiery tubes, hosiery cloth, naphthal (d); 4-9-65 (e).

15. Shri Ramprosad Saraf, proprietor, carrying on business under the trade name Messrs. Ramprosad Binode Kumar 46 Cotton Street, Calcutta (a); RJ/2661A, 8-2-56 (b); Textile goods, silk goods (d); 15-9-65 (e).

16. Pahlaj B. Bajaj, carrying on business under the trade name Messrs. Bajson Traders, Bharat Niketan, 72 Meredith Street, Calcutta (a); SL/3542A, 7-5-60 (b); Paper (d), 24-8-65 (e)

17. Partners, Alauddin Chowdhury & Ansaruddin Chowdhury, carrying on business under the trade name Messrs. Ansaruddin Chowdhury & Bros., 2 Dharamtolla Street, Calcutta (a); TL/2352A, 2-12-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Account books (c); 11-9-65 (e).

18. Messrs. Shri Nursing Match Works (Pv.) Ltd., 150/A Beliaghata Main Road, Calcutta (a); TL/2085A, 12-9-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Match (c); 14-9-65 (e).

Explanatory notes :- Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each.

(A) Other raw materials.

(B) Plant machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 306C.T. 23rd September 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registred dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form or power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Shyamsundar Agarwalla and Sushil Kumar Dudani, carrying on business under the trade name Jay Sree Company, P. O. Barakar, District Burdwan (a); 830A(AS)Central, 30-8-65 (b); Kerosene oil lubricating oil, grease, empty drums and tins (c).

2. Messrs. Parbat Dana Patel, Ranmal Dana Patel, Manganlal Parbat Patel, Ladharam Nagji Patel, carrying on business under the trade name Laxmi Saw Mill near Telephone Exchange, P. O. Dubrajpur, Birbhum (a); 831A(AS)Central, 31-8-65 (c); Logs, timber and sized timber (c); Logs, timber and sized timber for use in the manufacture of sized timber for doors and windows (d).

3. Messrs. Golam Mohiuddin and Md. Badrudoza, carrying on business under the trade name Paramount Traders, Hattala Road, P. O. Durgapur-1, District Burdwan (a); 832A(AS) Central, 2-9-65 (b); Butter, butter for use in the manufacture of bread, biscuits and cakes (d).

4. Messrs. Chandanlal, Bhagmall and Phumanlal, carrying on business under the trade name Punjab Cycles Stores, Hutton Road, P. O. Asansol, District Burdwan (a); 833A(AS) Central, 2-9-65 (b); Cycle, cycle parts, tri-cycle, electric fan, radio, transistor and watch (c).

5. Shri Ramkishan Maheswari, carrying on business under the trade name Ram Kishan Maheswari, 47 Pandit Purshottam Roy Street, Calcutta (a); 1481A(AT) Central, 10-9-65 (b); Chillies (c).

6. Shri Bhanwarlal Nahata, carrying on business under the trade name Rajendra Stores, 71 Canning Street, (Room No. C-17) Calcutta (a); 1482A(AT)Central 10-9-65 (b); Blades, scissors, locks, nailcutter, paper weight, safety pin, razor, hair cutting machine, clips, pencils, softener, colour box and tube, instrument-box, geometry-box, jeep chain, playing card, lotion, eau-de-cologne, lavender, bath salt, scent, key chain, ink, needles, umbrella parts, powder, polish lip stick, snow, cream, tooth paste, brush, hair oil, powder puff, comb, thermo flask and parts, buttons, mirror, cigarette case, cigarette lighter and lighter stone, mouth organ, plastic utility goods, rubber goods, and imitation jewellery (c).

7. Shri Jothalal K. Vora, Sm. Kantilal K. Vora, carrying on business under the trade name Vasa Traders, 71 Canning Street, Calcutta (a); 1483A(AT) Central, 13-9-65 (b); Stove (c).

8. Shri Akshoy Kumar Basak, proprietor, carryin on business under the trade name Messrs. Akshoy Kumar Basak, Rangpur Road, Dinhata Town, District Cooch Behar (a); 340A(CB) Central, 7-9-65 (b); Kerosine oil and empty drum (c).

9. Sarbasree Shankarlal Bidasatia, Hariprasad, Bidasatia, Bhagwati Prosad Bidasatia, carrying on business under the trade name Shree Krishna Soap Works, 161/1 Mahatma Gandhi Road, Room No. 49, Calcutta (a); 1664A(CL) Central, 27-8-65 (b);

10. Shri G. H. Siddique carrying on business under the trade name G. H. Siddique, 7 Colootola Street, Calcutta (a); 1665A(CL) Central, 31-8-65 (b).

11. Sarbasree Vinod J. Vora and Nathlal B. Parmar carrying on business under the trade name Vix Trade Corporation, 3rd floor, 55 Canning Street, Calcutta (a); 1666A(CL) Central, 1-9-65 (b); Brass components (c).

12. Sarbasree Iqbal Ahmed and Aqil Ahmed, carrying on business under the trade name International Leather Agency, 50/A/9 Phears Lane, Calcutta (a); 1667A(CL) Central, 2-9-65 (b).

13. Messrs. Spartex Private Ltd., P-15 New C.I.T. Road (India Exchange Place Extn.), Calcutta (a); 1668A(CL) Central 4-9-65 (b); Nylon filament, quarty, spindle and loom oil lubricant (c).

14. Shri Sripal Jain and Sreemati Shakuntala Jain, carrying on business under the trade name Messrs. R. P. Traing Co. 89 Mahatma Gandhi Road, Calcutta (a); 1669A(CL)Central, 8-9-65 (b); Book binding machine printing machines and accessories, box making machines and accessories (c)

15. Shri Prem Binode Paul and Shri Bejoy Krishna Paul partners, carrying on business under the trade name Paul Machinery Stores, 40 Strand Road, Room No.72, Calcutta (a); 1902A(CR) (Central) 3-9-65 (b); Oil engine, spare parts, diesel engine spare parts (c).

16. Shri Gobardhan Das Agarwala, carrying on business under the trade name Gupta Trading Co., 20 J.N., Mukherjee Road, Salkia, Howrah (a); 1102A(HW) (Central), 3-9-65 (b);

17. Messrs. Adhir Ch. Saha, Panchkori Saha & Asim Kr. Saha, carrying on business under the trade name Saha & Co., Baltikuri, Howrah (a); 1103A(HW) (Central), 4-9-65 (b); Lime (c).

18. Mohammed Essa, carrying on business under the trade name Mohammad Mussah and Brothers, 34 Abhoy Guha Road, P. O. Belurmath, Howrah (a). 1104A(HW) (Central), 7-965 (b); Aluminium, scrap, dross and cast iron crucible for the manufacture of Aluminium wares (d).

19. Messrs. Electrical Cables & Conductors Private Ltd., 3 Sukhlal Jahuri Lane, Calcutta-7 (a); 1232A(JK) Central, 11-9-65 (b).

20. Shri Motilal Achorjee and Shri Atul Chandra Chowdhury, carrying on business under the trade name Auto Agency, Sevoke Road, Siliguri, District Darjeeling (a); 623A(JP) Central, 3-9-65 (b); Motor parts and accessories (c).

21. Shri Debendra Chandra Debnath, Proprietor, carrying on business under the trade name Messrs. Debendra Nath Cotton Mills, Debendranagar, Nasrapara, P.O.Ranaghat, Nadia (a); 178A(KR)(Central), 6-9-65(b); Powerloom, machinery parts and accessories (c); Machinery parts, accessories and sizing materials, for the purpose of manufacture of goods viz. Dhuti, sari and markin (d).

22. Shri Bishwanath Jhun Jhunwala, carrying on business under the trade name Bishwanath Jhunjhunwalla, 5 Clive Row, Room No. 33 (1st floor) Calcutta (a); 1696A(LR) Central, 4-9-65 (b);

23. Messrs. Ram Gopal Ganeriwala and Bimal Kumar Ganeriwala, carrying on business under the trade name Nirmal Kumar & Co., 2 Cliveghat Street, Calcutta (a); 1698A(LR) Central, 6-9-65 (b).

24. Sarbasree Sridhar Chandra Dolui, Anant Kumar Nayak, Ram Krishna Mondal and Pran Krishna Mondal, carrying on business under the trade name S. C. Dolui & Co., Babua, P.O. Kolaghat, Distric Midnapore (a); 533A(MN) Central, 3-9-65 (b); Timbe (c).

25. Shri Basudeo Varma, Proprietor, carrying on business under the trade name Messrs. Asha Emporium, P30A Kalakar Street, Calcutta (a); 946A(RJ) (Central) 9-9-65 (b); Readymade garments (c).

26. Shri Kedarnath Chaudhury, Proprietor, carrying on business under the trade name Messrs. Choudhu Pipe Works, 189 Mahatma Gandhi Road, Calcutta(a); 947A(RJ) Central, 10-9-65 (b);.

27. Messrs. Peekay Auto Industries (P) Ltd., P-74 Bentinck Street, Calcutta (a); 1802A(SL) Central 14-8-65 (b).

28. Sarbasree Harbans Singh, Amarjit Singh, carrying on business under the trade name Messrs. Kohli Auto Corporation, 2 Princep Street, Calcutta (a); 1803A(SL) (Central), 21-8-65 (b); Motor parts and accessories (c).

29. Shri Harshad Rai Bhayani carrying on business under the trade name Messrs. Bharat Auto Mobile Industries, 57 Ganesh Chandra Avenue, Calcutta (a); 1804A(SL) (Central), 21-8-65 (b); Hood accessories for Motor cars, rubber channels, seat cushion, seat, rubber seat cover, rubber matting (c); Raw materials; Provided that all goods for which exemption from paymeut of Sales Tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hood assembly for motor car (d).

30. Messrs. The D.G.R. Engineering Works (P) Ltd. 176B Bepin Behari Ganguly Street, Calcutta (a); 1805A(SL) (Central), 21-8-65 (b).

31. Messrs. Md. Farooq, carrying on business under the trade name Messrs. New Radio Centre, 18 Chandney Chawk Street, Calcutta (a); 1806A(SL) (Central); 23-8-65 (b).

32. Shri Ramchand Dhankani, Proprietor, carrying on business under the trade name Ramchand Dhankani & Co., 13/3-4 Old Hindusthan Buildings, Corporation Place, Calcutta-13 (a); 1019A(TL) (Central), 16-9-65 (b); Stone chips, stone ballast (c).

S. K. BOSE, Commissioner.

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No. 307C.T.—23rd September 1965.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :-

Notes : (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/re-sale.

(h) Date of amendment

1. Shri Niranjanlal Goenka and Shri Hariram Hakharia, carrying on business under the trade name Bharat Timber Trading Co., for Shri Niranjanlal Goenka, carrying on business under the trade name Bharat Timber Trading Co., R. C. Banerjee Lane, Asansol, District Burdwan (a); 755A(AS) Central, 10-7-64 (b); 31-8-65 (f)

2. (S) Shri Syed Manzoorul Haque, proprietor, carrying on business under the trade name Messrs. Building Materials and General Order Supply Agency, for Messrs. Chhotooram Shaoo, Manzoorul Haque, carrying on business under the trade name Building Materials and General Order Supply Agency, Ram Ranisayer More, P. O. Searsole Rajbari, District Burdwan (a); 563A(AS) Central, 23-9-60 (b); 2-9-65 (f).

3. Messrs Sudarsan Kumar Kapur, Ramesh Kumar Kapur, Lajwanti Kapur, Indra Rani Kapur, carrying on business under the trade name United Industrial Corporation, 3 Amratola Street, Calcutta (a); 1236A (AT) Central, 24-3-62 (b); (A) Astertos cement, sheet fittings (c); 11-9-65 (h).

4. Shri Gurudayal Singh, Proprietor, carrying on business under the trade name Messrs G S & Brothers, (S) 22 Amratola Street, Calcutta, 209 Lower Circular Road, Calcutta (for) 209 Lower Circular Road, Calcutta (a); (S)110B(AT) Central, for 102B(BH) Central (b); 13-9-65 (h).

5 Sarbasree Sankarlal Sureka, Biswanath Pasri, partners, carrying on business under the trade name S. B Industries, 12 Rupchand Roy Street, Calcutta (a); 1399A(AT) Central, 10-10-64 (b); (A) Milling cutter (c); 15-9-65 (h)

6. Sarbasree Durga Prosad Saha, Narbadi Bhuwalka & Sreeram Bhawalka, partners, carrying on business under the trade name Messrs. Diamond Wadding Mills, (S) 74 Jamunalal Bazaz Street, Calcutta (for) 38/39 Jaibibi Road, Ghusuri, Howrah (a); (S) 1484A (AT) Central (for) 652A(HW)C (b); 15-9-65 (h).

7. (S) Sarbashri K. L. Chandak, Chimanlal, Ramesh Lal Satish Kumar, Sm. Gurdevi carrying on business under the trade name Messrs. Satish Rasin and Turpentine Works for Shri K. L. Chandak carrying on business under the trade name Messrs. Satish Rasin & Turpentine Works, 79/2 Palm Avenue, Calcutta-19 (a); 688A(BH) Central, 9-3-63 (b); 3-9-65 (h).

8 Shri T. R. Motwane, Shri B. R. Motwane, Shri K. P. Motwane, Shri A. R. Motwane (partners) carrying on business under the trade name Messrs. Eastern Electric and Trading Co., 31 Chowringhee Road, Calcutta (a); 389A(BH) Central, 6-6-57 (b), (A) Gas stove and parts and accessories (c); 3-9-65 (h).

9. Messrs. P. V. C. Wires & Cables (P) Ltd., 49/1 Gariahata Road, Calcutta-19 (a); 762A(BH) Central, 12-12-63 (b); Insert "Plasticizer, stabilizer, dye staff" after the words "Copper" (d); 3-9-65 (h).

10. Messrs. Shewbux Satyanarayan, Bankura, Midnapore, Vishnupur, 30/31 Kalakar Street, (Cal.), Barjora, Khatra, Purulia (a); 1B(BK) (Central), 1-7-57 (b); (A) Paper-board (c); 3-9-65 (h).

11. Shri Madhab Prasad Goenka, Proprietor, carrying on business under the trade name Messrs. Madhab Prasad Goenka, Bankura (a); 138A(BK) (Central), 29-1-60 (b); (A) Sanitary ware, hardware and building materials (c); 3-9-65 (h).

12. Messrs. Gour Gopal Dhar, Nani Gopal Dhar, Madan Gopal Dhar, Krishna Gopal Dhar, Nitya Gopal Dhar, Radha Gobinda Dhar, Kala Chand Dhar and Paban Kumar Dhar, Partners, carrying on business under the trade name P. C. Dhar & Sons, Khagra, Murshidabad, (S) Murshidabad (2) for Murshidabad (1) (a); 25B(BR) (Central), 21-12-64 (b); 3-9-65 (e).

13. Shrimati Joy Kumari Chhajore and Rikbab Chand Chhajore, carrying on business under the trade name Bachraj Rekhab Chand Andi, Kandi, Murshidabad (a); 173A(BR) (Central); 2-7-65 (b); (A) Murstard oil cake and pulses (c); 7-9-65 (h).

14. (S) Shri Panechand Maheswari, Proprietor, carrying on business under the trade name Messrs. Motaram Panechand for Messrs. Panechand Moheswari, Purnachand Maheswari and Joychandlall Maheswari, Dinhata, Cooch Behar (a); 80A(CB) Central, 1-7-57 (b); 3-9-65 (h).

15. (S) Shri Onkarnath Bania, Proprietor, carrying on business under the trade name Messrs. Shree Krishna Watch Co. for Messrs. Shri Krishna Watch Co., Rupnarayan Road, Cooch Behar (a); 167A(CB) Central, 26-7-57 (b); 3-9-65 (h).

16. (S) Messrs. Kanahyalal Lakhotia, Basanta Kumar Lakhotia and Raj Kumar Lakhotia, carrying on business under the trade name Messrs. Basanta Kumar Lakhotia for Messrs. Basanta Kumar Lakhotia, Biswasingh Road, Cooch Behar (a); 70A(CB) Central, 28-6-57 (b); 11-9-65 (h).

17. (S) Mahalchand Mohanta, Sohanlal Mohanta and Tejmal Mohanta, carrying on business under the trade name Messrs. Mohanta Bros. Rice & Oil Mills for Mahal Chand Mahanta, Ramlal Mundra and Asharam Mundra, carrying on business under the trade name Messrs. Mohanta Bros. Rice & Oil Mills, Eastern Side of Narnarayan Road (a); 141A(CB) (Central), 13-9-57 (b); 14-9-65 (h).

18. Messrs. Vrajdas Laxmidas Jasani, Dhirajilal Ramji Ghelani and Hasmukhlal Ramji Ghelani carrying on business under the trade name Aurona Trading Co., 50 Ezra Street, Calcutta (a); 1459A(CL)Central, 6-3-64 (b); (A) Barium nitrate Beta Nephol (c); 27-8-65 (h).

19. Messrs. S. K. Maniar, C. K. Maniar, K. C. Maniar, H. Maniar, U. Maniar and Bai Jainath carrying on business under the trade name Messrs. K. G. Meniar, 55/1 Canning Street, Calcutta, 44/45 Ezra, Street, Calcutta (a); 7B(CL) Central, 1-7-57 (b); (A) Welding sets and accessories, brass rods and copper flats (c); 27-8-65 (h).

20. (S) Messrs. Calcutta Spun Pipes & Industry Co. Messrs. Maheswari & Co. P. Ltd., (for) Maheswari & Co. P. Ltd., 9 Parsee Church Street, Calcutta (a); 1680A(CL) Central, 7-4-60 (b); (A) Cement for manufacture of spun pipes (d); 28-8-65 (h).

21. (S) Mahesh Prashad Mehra and Prem Nath Mehra carrying on business under the trade name Messrs. Mehra Electric Co., (for) Messrs Mehra Electric Co., P-39/40 Ezra Street, Calcutta (a); 326A(CL) Central, 1-7-57 (b); 28-8-65 (h).

22. (S) Mr. Monir Ahmed and Mr. Jamal Ahmed, partners, carrying on business under the trade name Messrs. Jamal Boot House, (for) Mr. Jamal Ahmed carrying on business under the trade name Messrs Jamal Boot House., 25 Lower Chitpur Road, Calcutta (a); 1550A(CL) Central, 16-11-64 (b); 28-8-65 (h).

23. (S) Md. Nazimuddin carrying on business under trade name Messrs. Sterling Commercial & Industrial Corporation, (for) Messrs. Nazimuddin Abhasbhai Ismailbhai Mulla Akterbhai and Ahamed Ali A Kangaroo carrying on business under trade name Messr Sterling Commercial & Industrial Corporation., 1(Lower Chitpur Road, Calcutta (a); 1430A(CL) Central 10-12-65 (b); 30-8-65 (h).

24. Shri K. N. Daftory carrying on business under the trade name Messrs. Natwarlal N. Daftary, 46 Ezra Street, Calcutta (a); 354A(CL)Central, 2-7-57 (b) (A) Stainless steel sheet, stainless steel table tops (c) 31-8-65 (h).

25. (S) Sarbashri Nani Gopal Banerjee, Harendra N. Banerjee and Kali Sankar Banerjee, carrying on business under the trade name Messrs. N. G. Banerjee & Co., (for) N. G. Banerjee & Co., 5 Pollock Street, Calcutta (a); 458A(CL) Central, 13-7-57 (b); 31-8-65 (h).

26. (S) Messrs. Ahsanhusain Abdulla Bhay, Abbasbhai Kalimuddin, Abdin Saifuddin and Adamali Abdulla bhoy carrying on business under the tradename Messrs. Synoflor Co. (Cal.), (for) Messrs. Ahsanhusain Abdullabhoy Abbasbhai Kalimuddin and Abdin Saifuddin, carrying on business under the trade name Messrs. Synoflor Co. (Cal)., 21 Parsee Church Street, Calcutta (a); 113A(CL) Central, 19-6-57 (b); 2-9-65 (h).

27. (S) Messrs. Vijoy Singh Surana, Sm. Purnim Devi Banthia and Shri Jawaharlal Baid carrying o business under the trade name Messrs. Ajanta Tradir Co., (for) Shri Vijoy Singh Surana carrying on busine under the trade name Ajanta Trading Co., 18 Ezr Street, Calcutta (a); 1603A(CL) Central, 19-3-65 (b 3-9-65 (h).

28. (S) Messrs. Giradharlal Jechand Vora and Chhota lal Jechand Vora carrying on business under the trade name Messrs. K. Chhotalal & Co., (for) Messrs. K. Chhotalal & Co., 49 Ezra Street, Calcutta (a); 16B(CL) Central, 1-7-57 (b); 4-9-65 (h).

29. Labulal S. Padia carrying on business under the trade name Messrs. Modhu Sudan & Co., 13 Pollack Street, Calcutta (a); 342A(CL) Central, 2-7-57 (b); (A) Ultramarine blue (c); 8-9-65 (h).

30. (S) Shri Sushil Chandra Bhadra carrying on business under the trade name Messrs. Commercial House., (for) Messrs. Bhupendra Chandra Bhadra, Anukul Chandra Bhadra, Subodh Chandra Bhadra, Nirode Chandra Bhadra, Kshitish Chandra Bhadra, Sushil Chandra Bhadra, Probodh Chandra Bhadra, Benode Chandra Bhadra carrying on business under the trade name Messrs. Commercial House, 301/C, Bowbazar Street, Calcutta (a); 994A(CL) Central 23-12-59 (b); 8-9-65 (h).

31. (S) Mangaldas Kashturchand Kuvadia, carrying on business under the trade name Parag Optical Co. (for) Messrs. Rasiklal Kasturchand Kuvadia Magaldas Kasturchand Kuvadia carrying on business under the trade name Parag Optical Co., 14 Lower Chitpur Road, Calcutta (a); 1237A(CL) Central, 29-6-62 (b); 9-9-65 (h).

32. (S) Shri Mohanlall Choraria and Shri Raichand Choraria carrying on business under the trade name Bharat Steel Corporation, 18 Raja Woodmunt Street, Calcutta (a); (for) Shri Mohanlall Choraria, Proprietor, carrying on business under the trade name Bharat Steel Corporation, 18 Raja Woodmunt Street, Calcutta (a); 1555A(CR) Central, 26-10-62 (b); 4-9-65 (h).

33. (S) Messrs. Nandlal Agarwalla, Biswanath Agarwalla, Ramnath Agarwalla and Purushottomlal Poddar, Partners, carrying on business under the trade name American Pipe Co., for Messrs. Nandalal Agarwalla, Banwarilal Agarwalla, Biswanath Agarwalla, Dungarmal Bugla, Ramnath Agarwalla and Purushottomlal Poddar, Partners, carrying on business under the trade name American Pipe Co. of 135 Canning Street, Calcutta (a); 793A(CR)Central, 27-7-57 (b); 7-9-65 (h).

34. Messrs. Ramlal Bidasaria & Manikchand Bidasaria carrying on business under the trade name Ramlall Manikchand, 74 Burtolla Street, Calcutta-7 (a); 313A(JK) Central, 4-7-57 (b); (A) Groundnut oil (c); 13-9-65 (h).

35. Messrs. Purushottamlal Makharia, Chhaguram Kedia carrying on business under the trade name Messrs. Bhagwandas Sagarmal, 4 Narayan Prosad Babu Lane, Calcutta (a); 51B(JK) Central, 18-9-57 (b); (A) Spent oil and still bottom oil (c); 16-9-65 (h).

36. Shri Balubhai Raja carrying on business under he trade name Messrs. Bombay Stainless Steel House, 237A Kalakar Street, Calcutta (a); (A) 50 Cotton Street, Calcutta-7 (a); (S) 119B(JK) Central for 237A (JK) Central (b); 16-9-65 (h).

37. (S) Girija Sankar Das, Proprietor, carrying on business under the trade name Messrs. Paduka Prathithan (for) Kanailal Das, Proprietor, carrying on business under the trade name Messrs. Paduka Prathithan, Merchant Road, P. O. & District Jalpaiguri (a); 375A(JP) Central, 17-11-58 (b); 9-9-65 (h).

38. Sarbashri Manibhai Jain, Murarilal Sharma, Bisham Bharlal Sharma and Suresh Chandra Sharma carrying on business under the trade name I.S.P Trading Company, (S) 8 Canning Street, Calcutta (for) 85 Netaji Subhas Road, Calcutta (a); (S) 1697A(LR) Central for 1392A(CR) Central (b); 4-9-65 (h).

39. (S) Messrs. Sudhangsu Roy, Himansgu Roy carrying on business under the trade name Sakbry Engineering Corporation for Messrs. Amaresh Kumar Bose, Sudhangsu Roy, Himanshu Roy, carrying on business under the trade name Sakbry Engineering Corporation, C/3 Clive Buildings, Calcutta (a); 862A(LR) Central, 2-5-58 (b); 6-9-65 (h).

40. Diresh Chandra Ghosh and Amal Bose, partners, carrying on business under the trade name Messrs. Corporated Industries, 20 Netaji Subhas Road, Calcutta (a); 325A(LR) Central, 8-7-57 (b); (A) Fabricated iron and steel, (D) Electrical goods, hardware, heavy chemicals, sizing materials, oil, coal and coke, cotton manufactured goods, sanitary goods, hessian, dyes and colour, minerals, wooden goods, steel (c); 8-9-65 (h).

41. The Indo Burma Petroleum Co. Ltd., 8 Netaji Subhas Road, Calcutta (a); 788A(LR) Central, 21-12-57 (b); (A) Bitumen (c); 8-9-65 (h).

42. Messrs. Scott & Pickstock Private Ltd., 5 Fairlie Place, Calcutta (a); 154A(LR) Central, 1-7-57 (b) (A) Metal pressings, descaling solution, timber, scammel spare parts, rubber latex, tractor spare parts, diesel engines and spare parts foils and pipes, antimony oxides, glues and motal, rubberised coir, hair look, salva upholstery, spring (c); 9-9-65 (h).

43. Sarbashri Matilal Das, Manindralal Das, Phanindralal Das, partners, carrying on business under the trade name Messrs. Narayan Stores, Raiganj, West Dinajpur (a); 277A(ML) (Central), 28-5-65 (b); (A) Wool (c); 3-9-65 (h).

44. Sarbashri Mohanlal Kejriwal, Radha Debi Kejriwal and Sitaram Agarwalla, partners, carrying on business under the trade name Mohan Bhandar, Strand Road, North Baluchar, Malda (a); 259A(ML)(Central), 7-8-64 (b); (A) Coir yarn (c), 6-9-65 (h).

45. Shri Santosh Kumar Das, proprietor, carrying on business under the trade name Messrs. Hindusthan Cycle Mart, Netaji Subhas Road, Malda (a); 279A(ML) (Central), 5-6-65 (b); (A) Cycle, cycle accessories, lock and key and lubricating oil (c), 8-9-65 (h).

46. Shri Tejpal Agarwalla, proprietor, carrying on business under the trade name Messrs. Giridharilal Arun Kumar, Ukilpara, Raiganj, West Dinajpur (a); 187A(ML) (Central), 10-10-60 (b); (A) Agarbati (c); 8-9-65 (h).

47. (S) Messrs. Lunkaran Hirawat, Tolaram Hirawat and Jatanmal Hirawat carrying on business under the trade name Ramchand Sampatlall Hirawat (for) Shri Lankaran Hirawat, Proprietor, carrying on business under the trade name Messrs. Ramchand Sampatlall Hirawat, 87 Khengrapatty Street, Calcutta (a); 38A (MR) Central, 24-6-57 (b); 11-9-65 (h).

48. (S) Sm. Bakul Rani Sarkar, carrying on business under the trade name Leather House (for) Messrs S. C. Sarkar and B. R. Sarkar, Kanchrapara Station

Road, 24-Parganas (a); 341A(PG) (Central), 19-6-59 (b); 6-9-65 (h).

49. Messrs. Karanji Chemical Private Ltd., carrying on business under the trade name Messrs. Karanji Chemical Private Ltd., (S) 65 Nainan Para Lane, Calcutta-36 (for) 7D Charakdanga Road, Calcutta (a); (S) 926A (PG) (Central) (for) 585A(TL) (Central) (b); 6-9-65 (h).

50. Messrs. Suhas Chandra Ghose, Debendra Nath Sinha and Satya Priya Ghosh, Partners, carrying on business under the trade name Messrs. The Lubermen, (S) P-14 and 15 Bangur Avenue, Block-C, Patipukur, Dum Dum, Calcutta-28 (for) 9/2 Fern Road, Calcutta-19 (a); (S) 927A(PG) (Central) (for) 447A(BH) (Central) (b); 6-9-65 (h).

51. Messrs. Indodan Milk Products Ltd., (S) P-38 India Exchange Place, Calcutta-1 for 5 Pollock Street, Calcutta (a); (S) 1248A(RB)(Central) for 1517A(CL) (Central) (b); 10-9-65 (h).

52. (S) Messrs. Santosh Kumar Bagrodia, Satish Coomar Bagrodia and Mahabir Prosad Bagrodia carrying on business under the trade name Winsome Trading Co. for Messrs. Satyanarayan Tabriwala, Santosh Kumar Bagrodia and Satish Coomar Bagrodia carrying on business under the trade name Winsome Trading Co., P-36 India Exchange Place, Calcutta (a); 381A(RB) (Central) 13-7-57 (b); 11-9-65 (h).

53. Messrs. Sen and Pandit Industries Ltd., Mercantile Buildings, Lalbazar Street, Calcutta-1 (a); 924A(RB) (Central), 28-6-61 (b); Insert Nickel Sulphate and nickel chloride after the words cycle machine tools (d); 11-9-65 (h).

54. Messrs. Woodcraft Products Ltd., P-46A,C.I.T. Scheme XLV, Radhabazar Lane, Calcutta; (D) Coochbehar-1 (a); (S) 1249A(RB) (Central) (for) 84B(RB) (Central) (b); 14-9-65 (h).

55. Messrs. Smith Trading Corporation Pvt. Ltd., 14 Bentinck Street, Calcutta; (A) Calcutta-1 (a); (S) 98B (RB)(C) for 902A(RB) (Central) (b); 11-9-65 (h).

56. Messrs. Ashit Kumar Sen and Monoranjan Chakraborty carrying on business under the trade name National Steel Enterprise, 14/2 Old Chinabazar Street, Calcutta (a); 1199A(RB)(Central), 4-3-65 (b); (A); Galvanised plain sheets and galbanised corrugated sheets (c) 15-9-65 (h)

57. Shri Anil Kumar Biswas, Proprietor, carrying on business under the trade name Messrs. City Stationery Mart, 14/2 Old Chinabazar Street, Calcutta (a); 850A (RB) (Central), 5-8-60 (b); (A) Stapling machine, duplicating ink and carbon paper (c); 16-9-65 (h).

58. (S) Messrs. Tarun Textiles (P) Ltd. for Shri Bhanwarlal Baid, Shri Jhanwarlal Baid, partners, carrying on business under the trade name Messrs. Tarun Textiles of 16 Pageyapatty Street, Calcutta (a); 257A(RJ) Central, 1-7-57 (b); 11-9-65 (h).

59. Shri Suganchand Patwari, Shri Chandanmal Agarwala, partners, carrying on business under the trade name Messrs. Suganchand Chandanmal of 65 Cotton Street, Calcutta (a); 171A(RJ) Central, 27-6-57 (b); (D) Bullian, umbrella, readymade, gunny bags, hessian, hardware, foodgrain, stationery, g.c.i. sheets and hosiery goods (c); 13-9-65 (h).

60. Shri Bali Charan Jaiswal, Proprietor, carrying on business under the trade name Messrs. New Calcutta Dry Fruit Stores, 1 Cotton Street, Calcutta (a); 791A (RJ) Central, 28-10-60 (b); (A) Murabha (James), mulahti (gloysriza roots), achar (pickles) and chatni (sauce) (c); 15-9-65 (h).

61. Sarbashri Basiruddin Nazir Ahmed, Md. Somiullah carrying on business under the trade name Messrs. Calcutta Drum Supply Co., 14/2 Chandney Chawk 1st Lane, Calcutta (a); 1515A(SL) (Central) 12-12-63 (b); (A) Old motor tyres (c); 20-8-65 (h).

62. Sarbashri D.L.Jhangiani, J.T.Jagtiani, H. G. Jhangiani and G.M. Jhangiani, partners, carrying on business underthe trade nameUnited Importers Corporation, 26 Chowringhee Road, Calcutta (a); 237A(TL) Central, 13-7-57 (b); (A) Spare parts of pressure cooker (c); 10-9-65 (h).

63. Shri Suraj Narayan Shaw carrying on business under the trade name Messrs. S. N. Shaw & Co., 46/6 S. N. Banerjee Road, Calcutta-14 (a); 906A(TL) Central, 4-1-60 (b); (A) Arch file clips, auto clips, ring clips (c) (A) Arch file clips, auto clips, ring clips for use in manufacture of auto clip files and arch files (d); 11-9-65 (h)

64. (S) Sarbashri Chandulal, P. Shivani, Mangharam Mulchand Advani and M. H. Mirchandab, partners carrying on business under the trade name Messrs. Ruby Chemicals (for) Shri Mangharam Mulchand Advani, Shri Chandulal P. Shivani and Shri Naraindas B. Ramrakhiany, partners, carrying on business under the trade name Messrs. Ruby Chemicals, 10B Nawab Sirajul 1st Lane, Calcutta (a); 294A(TL) Central, 23-7-57 (b); 11-9-65 (h).

65. (S) Sm. Meerabai, mother and natural guardian of minor son, Shri Atmaram, Sole Proprietor, carrying on business under the trade name Messrs. Mahadev's (for) Proprietor Shri Mahadevmal Rachoomal carrying on business under the trade name Messrs. Mahadev's, F-63 New Market, Calcutta (a); 272A(TL) Central 18-7-57 (b); 15-9-65 (h).

66. (S) Md. Basheeruddin and Dawood Sherif partners, carrying on business under the trade name A. Basha, (for) Shri A. Basha and Dawood Sherif partners, carrying on business under the trade name A. Basha, 38/1 Lower Circular Road, Calcutta (a); 791A(TL) Central, 15-12-62 (b); 15-9-65 (h).

67. Messrs. Sarabhai Merck Ltd., (S) 2/1/4 Deb Lane (C.I.T.Road), Calcutta (for) 67 Dr. Suresh Sarkar Road, Calcutta (a); 880A(TL) Central, 10-10-60 (b); 15-9-65 (h).

68. Shri Kamala Prasad Saha, proprietor, carrying on business under the trade name Messrs. Kamala Prosad Saha, 43/44 Cotton Street, Calcutta (a); 923A

(RJ) Central, 12-3-65 (b); (A) Singhara (Dehydrated) (c); 18-8-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended :—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute"

S. K. BOSE, Commissioner.

No. 308C.T. 23rd September 1965 In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956 were cancelled with effect from the date noted against each of them are published for general information :—

Notes :— (a) Serial number name address, chief place of business and number of branches

(b) Number and date of the registration certificate

(c) Goods for resale

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining

(f) Goods for use in the generation or distribution of Electricity or any other form of power

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation

1. Shrimati Santha Bahi Thakar carrying on business under the trade name The Standard Products 32/1 Judges Court Road, Calcutta (a); 227A(AL)(Central) 30-9-59 (b); Dalmut, achar, chatni and motobba (d); 15-9-65 (h).

2. Shri Nathmal Bhartia carrying on business under the trade name Dwarkadas Kalicharan, 2 Mullick Street, Calcutta (a); 970A(AT) Central 6-3-59 (b). Oil seeds (c); 13-9-65 (h)

3. Messrs. Jugraj Kashliwal and Tejraj Kashliwal carrying on business under the trade name Kashliwal Trading Co., 19 Amratola Street, Calcutta (a); 524A(AT) Central, 1-7-57 (b); Damarbatu, dhuna, jeera, ajwan soap, tejpata, elachi, methi, poppy sheed, pipal, jaifal jawatri, kababchini, dhania and kalajira (c); 13-9-65 (h).

4. Messrs. Karunakar Balakrishna Nair, Karunakar Narainan Nair, R. Bhimji Bhoy, N. Chandrashekharan, N. Prabhakhar, K. Arbindakshan, K. Ramchandram, Ali Bhai R. Bhimji, Akbar Ali R. Bhimji carrying on business under the trade name Messrs. United Tyres, 59B Chowringhee Road, Calcutta-20 (a); 23A(BH) (Central), 31-5-57, (b); Motor car tyres, tubes and connected accessories, a. d. v. equipments and connected accessories (c). Retread and repair materials (d); 3-9-65 (h).

5. Nanda Kr. Bhardia, Mohani Debi and Krishna Kumar Bhardia carrying on business under the trade name Ram Ch. Nand Kumar, 161/1 Harrison Road, Calcutta (a); 88B(CL) Central, 19-3-62 (b); Jute goods groundnut oil and rice (c); Consumable stores, viz., coal and lubricating oil (1) Manufactured of the goods (1) rice (d); 2-9-65 (h)

6. Messrs. Tajmal Bothra, Hanumanmal Bothra Kishanchand Bothra Deepchand Daga, Danmal Daga, Nemchand Daga carrying on business under the trade name Kishanchand Uttamchand 4 Mirbahar Ghat Street, Calcutta, 7 (a), 946A(JK) Central, 1-7-57 (b). Textile goods (c), 14-9-65 (h)

7. Shri Sudhu Bhusan Bagchi, Proprietor, carrying on business under the trade name Messrs Bagchi Bidhu Bhusan, Siliguri, District Darjeeling (a); 328A (JP) Central 8-8-57 (b); Wheat and wheat products, mustard oil, vegetable oil, groundnut oil, groundnut grams and pulses betelnuts, rice, soap, jagree sugar (c), 4-9-65 (h)

8. Shri Priyabrata Sinha Shri Arun Chandra Shome carrying on business under the trade name Associated Engineering and Distributing Co., 23 Canning Street Calcutta (a), 1092A(LR) Central, 26-9-59 (b); Aluminium, mirror, sheet glass, aluminium scraps, electrical fans and accessories, plastic sleevings hardware and machine parts and tools, cardboard and boxes (c); 4-9-65 (h)

9. Messrs. Minerals and Metals (P) Ltd., 91 Lower Chitpur Road, Calcutta (a); 932A(RJ) Central, 13-8-57 (b); Minerals ores metals and chemicals (c); 3-9-65 (h)

10. Shri Nabin Chandra K. Mody and Vasantlal R. Shah partners, carrying on business under the trade name Messrs. Kapoor Chand Vasantlal & Co., 8 Shambhu Mullick Lane, Calcutta (a), 318A(RJ) Central, 1-7-57 (b); Textile products yarn hosiery cloth (c) 4-9-65 (h)

11. Shri Ramprosad Saraf, Proprietor, carrying on business under the trade name Messrs. Ramprosad Binode Kumar, 46 Cotton Street Calcutta (a); 324A(RJ) Central 1-7-57 (b) Textile and silk goods (c); 15-9-65 (h).

12. Mr K. Purushottam Menon, Mr K. Shreedhara Menon, Mr K. Raman Menon, Mr Arun C. Sheth and Mrs Padmavati Pankajaksha Menon carrying on business under the trade name Messrs. Therapeutic Distributors, 61 Dharamotolla Street, Calcutta (a); 770A(TL) Central, 28-8-62 (b); Medicine (c), 11-9-65 (h)

13. Messrs. Shree Nurshing Match Works Private Ltd., 150/A Behaghata Main Road Calcutta (a); 547A (TL) Central, 15-9-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods which are intended for use in the actual process of manufacture of goods named below :— (1) Safety matches (d); 14-9-65 (h).

S. K. BOSE, Commissioner.

No. 301C.T.—16th September 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and Registration Certificate No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/O-311627 to N/O-311630 .	Messrs. Vikram Automobiles, 24/4 Lake Road, Calcutta. 742A(BH) Central.
(2) N-228433 to N-228450 ..	Messrs. New Standard Coal Co. (P) Ltd., 85 & 86 Stephen House, Calcutta. 367A(EL) Central.
(3) N-269027 to N-269050 ..	Hiralal Shaw, 77 Amherst Street, Calcutta. 10A(MK) Central.

S. K. BOSE, Commissioner.

No. 297C.T.—16th September 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and Registration Certificate No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B/1-018638, B/1-018640 and B/1-018641.	Messrs. Surath Lal Das & Co., 9/1 Syed Amir Ali Avenue, Calcutta. BH/3744A.
(2) A-030795	Messrs. Baidyanath Bastralaya, Chawkbazar, Bankura. BK/209A.
(3) A-006668 to A-006675 ..	Messrs. Fakir Chandra Roy & Bros., Galsi, Burdwan. BN/1173A.
(4) B-058603 to B-058605, C-029322 to C-029325 and D-025135.	Messrs. The North Bengal Iron & Aluminium Industries, Burdwan Road, Silliguri, Darjeeling. JP/1972A.
(5) A/13-554659 and A/13-554660	Messrs. Lohia Brothers, 126 Chittaranjan Avenue, Calcutta. CL/2216A.
(6) C-277732, C-095875 , B/1-000268 to B/1-000275.	Messrs. Shree Hanuman Iron Works, 42/1 Strand Road, Calcutta. RJ/3010A (now changed to MR/2804A.)
(7) B/1-107837 to B/1-107845 ..	Messrs. Mondal & Co. 159 Netaji Subhas Road. MR/1622A.
(8) A 155911 to A-155925 ..	Messrs. Nagendra Nath Karmakar, s/o. Wooma Charan Karmakar, 208 Mahatma Gandhi Road, Calcutta. Calcutta MR/1256A.
(9) A-001817 to A 001820 ..	Messrs. Malti Stone Works, Balarampur, P.O. Rangadih, Dist. Purulia. PR/332A.
(10) B-119291 to B-119293 A-082654 to A-082666.	Messrs. Commercial Art Printers (P) Ltd., 43A Nimtollaghat Street, Calcutta. SH/2984A.

S. K. BOSE, Commissioner.

No. 305 C.T.—dated 23rd September 1965—In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B/1-318974	Messrs. Calcutta Auto Parts Co., 10B Ashutosh Mukherjee Road, Calcutta-20. AL/216A.
(2) B/1-050128 to B/1-050135 ..	Messrs. Premier Agencies, 16 India Exchange Place, Calcutta. LR/3199A.
(3) A/12-078405	Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta. LR/465A. [Said to have been lost from the custody of Messrs. Associated Electrical Industries (India) Private Ltd.]
(4) A/13-445496	Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta LR/465A. (Said to have been lost from the custody of Messrs. Goodyear India Ltd.)
(5) A-593353	Messrs. Universal Electrics Ltd., Diamond Harbour Road, P.O. Joka, 24-Parganas PG/2973A.
(6) A-480110	Messrs. Jiban Krishna Dutta, Sahapur, Tarakeswar, Hooghly. SP/1670A. [Said to have been lost from the custody of Messrs. Brooke Bond India (Private) Ltd.]

S. K. BOSE, Commissioner.

Registered No. C207

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AGRAHAYANA 4] THURSDAY, NOVEMBER 25, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 322C.T.—14th October 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) C-279932 and C-279933	Messrs. The Lumbermen, 9/2 Fern Road, Calcutta BH-3093A.
(2) A-260619 .	Messrs. Bharat Paper Syndicate (P) Ltd., 1/2 Jackson Lane, Calcutta. CR-1320A.
(3) A-473014 to A-473023	Messrs. Dhruba Chandra Chandra, Uluberia, Howrah. HW-1272A.

S. K. BOSE, Commissioner.

No. 330C.T. 21st October 1965. In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) E-056718 to E-056724	Messrs. Katras Jherriah Coal Co. Ltd., 8 Clive Row, Calcutta. CR/717A.
(2) E-060060 .	Messrs. Akhaya Kumar Das & Sons, Sheoraphully, Hooghly. SP/546A. (said to have been lost from the custody of Messrs. Indian Iron & Steel Co. Ltd.)
(3) C-007466 B-336349 B-336350 . .	Messrs. K. D. More and Co., 43/44 Cotton Street, Calcutta, RJ/2466A.

S. K. BOSE, Commissioner.

No. 331C.T. –21st October 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules—

Serial No. of the declargtion forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
1	2
(1) A-478431 A-478432 A-478434 A-478435	Messrs. Bharat Glass Stores, Cinema Road, Bankura. BK-617A.
(2) A-330298, A-423588 and A-423589	Messrs. Haraprasad Dutta, Kandi, Murshidabad RB-30B.
(3) B-141229 to B-141230	Messrs. India Paper House, 72/73 Old Chinabazar Street, Calcutta-1. CR-1324A.
(4) A-179152 to A-179155, B-001123	Shyam Sundar Agarwalla, Balarampur, Purulia. PR-168A.

S. K. BOSE, Commissioner.

No. 18625C.T. — 22nd October 1965. — Shri Kalobaran Lahiri, Commercial Tax Officer, Grade II, of Bhowanipur charge was allowed earned leave for four days from 24th August 1965 to 27th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 18708C.T.—25th October 1965. — Shri Pulin Behari Das, Commercial Tax Officer, Grade II, of Sealdah charge was allowed earned leave for four days from 30th July 1965 to 2nd August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 18833C.T. – 27th October 1965. – Shri Manindra Ch. Chakravorty, Commercial Tax Officer, Grade II, of Howrah charge was allowed earned leave for seven days from 31st August 1965 to 6th September 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 18788C.T.—27th October 1965.—Shri Kalyan Kumar Mukherjee, Commercial Tax Officer, Grade II, of Jorasanko charge was allowed earned leave for three days from 23rd August 1965 to 25th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner

Registered No. C207

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सत्यमेव जयते

AGRAHAYANA 18] THURSDAY, DECEMBER 9, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL
NOTIFICATION

No. 311C.T.—30th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes—(a) Serial number, names, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.

1. Shri Mavji Parmar, carrying on business under the trade name M. P. Parmar, Talpukuria, G. T. Road, P.O. Asansol, Dist. Burdwan (a); AS/2633A, 4-9-65 (b); Plant, machinery spare parts and accessories, Consumable stores, e.g., Explosive and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone chips (c).

2. Messrs. Ajit Kumar Ghose, Asit Kumar Ghose and Ardhendu Kumar Ghosh, carrying on business under the trade name Ghose Furniture, Burnpur Road, P.O. Asansol, Burdwan (a); AS/2634A, 3-9-65 (b); Steel Almirah, steel sofa set, steel chairs, electroplated utensils and wooden furniture. Raw materials, plant machinery, spare parts and accessories, Consumable stores, e.g., paint. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden furnitures (c).

3. Shri Vijay Krishna Khemani, carrying on business under the trade name Swadeshi Bhandar, Station Road, P.O. Barakar, Dist. Burdwan (a); AS/2635A, 4-9-65 (b); Tea, coffee, cocoa, cocoanut oil, threads, looking glass, glass wares, barbey, niddle, ink, comb, alta, vermilion, lozenges, tooth paste, powder, snow, cream, lipstick, lantern and lamps, flit, naptholin, flash lights, pen, pencil, family planning goods, butter, ghee, plastic, ware seet dink, blade razor, jem, jelly and buttons (d).

4. Shri Kailash Prasad, carrying on business under the trade name Jagadhatri Mistanna Bhandar, K. T. Road, Railpar P.O., Asansol, Burdwan (a); AS/2636A, 4-9-65 (b); Raw materials, Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, salted food and tea (c).

5. Shri Ram Krishna Agarwalla, carrying on business under the trade name Messrs. Hanuman Stores, Hattola Road, Durgapur-1, Burdwan (a); AS/2637A, 7-9-65 (b); Rice, paddy, wheat and wheat products, cocoanut oil, poppy seeds, pulses, refined groundnut oil, mustard oil, corriander seed, cummin seed, chillies (d).

6. Atam Swarup Gupta, carrying on business under the trade name Mathuri Co., R. R. Road, Raniganj, Burdwan (a); AS/2638A, 9-9-65 (b); Zarda, agarbatti, surti, Kalha (d); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the

actual process of manufacture of the goods named below: Panmasala, hair oils, agarbatti (c).

7. Phani Bhushan Dutta and Gour Gopal Dutta, carrying on business under the trade name Messrs. Rakhal Oil Mill, Murarai (Bhadiswar) Birbhum (a); AS/2639A, 10-9-65 (b); Mustard oil, linseed oil, Groundnut oil, til oil, groundnut, linseed oil cakes, fertilizer, molasses, foodgrains, pulses, vegetable oil, kerosine oil, cocoanut oil, salt, gunny bags, tins (d); Raw materials, plant, machinery, spare parts and accessories. Consumable stores, e.g., lubricating oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil, groundnut oil, linseed oil and oil cakes (c).

8. Messrs. Maniklal Dutta, Dakhina Pada Dey, Kalyani Dutta (minor) and Nandini Dutta (minor), carrying on business under the trade name Bharat Laxmi Cocoanut Oil Mill, P.O. Mollarpur, Dist. Birbhum (a); AS/2640A, 14-9-65 (b); Copra, empty tins and drums, groundnut and gunny bags (d); Raw materials, plant, machinery, spare parts and accessories, consumable stores, e.g., lubricating oil, coal and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cocoanut oil, groundnut oil and oil cakes (c).

9. Messrs. Lakhraj Bagaria, Prahladray Bagaria, Sitaram Bagaria, Jagadish Prosad Bagaria, carrying on business under the trade name Bagaria Automobiles, G. T. Road, East, Asansol, Burdwan (a); AS/2641A, 15-9-65 (b); Motor parts and accessories, motor oil, battery, motor electrical goods, grease, tractor parts and accessories and bearings (d).

10. Messrs. Manik Ram Mukherjee and Mukti Ram Mukherjee carrying on business under the trade name Manik Ram Mukherjee and Brother, Hatjan Bazar, P.O. Suri, Dist. Birbhum (a); AS/2642A, 16-9-65 (b); Poppy seed, chillies, coriander seed, cummin seed, aniseed, fenugreek seed, ajwa, carway seed, cocoanut, cocoanut oil, groundnut, groundnut oil, ghee, castor oil, coaltar, cement, ropes, broomstick katha, tea, soda ash, vermilion, incense stick, dhuna, zarda and sugar candy (d).

11. Messrs. Sudhir Kumar Dutta, Adhir Kumar Dutta, Patit Kumar Dutta and Paresh Kumar Dutta, carrying on business under the trade name Sudhir Kumar Dutta & Bros., P.O. Mollarpur, Dist. Birbhum (a); AS/2643A, 16-9-65 (b); Cocoanut oil, soda, cummin seed, corriander seed, ani seed, fenugreek seed, ropes, chillies, tea, dhuna, sugarcandy, tin, cocoanut, groundnut, groundnut oil, linseed oil, ajwa, poppy seed, vermilion, catechue, broomstick, cardamom, incense stick, blue, tejpata and gunny bag (d).

12. Shri Trilochan Singh, Goolary, carrying on business under the trade name Messrs. Central Electric Co., 11 Rowland Road, Calcutta (a); BH/3863A, 11-9-65 (b); P.V.C., rubber and lead insulated cables (wires) (d).

13. Messrs. Indu Rani Punj & Nilender Prakash Punj, carrying on business under the trade name Lloyd Sales Corporation, 4A Royd Street, Calcutta (a); BH/3864A, 14-9-65 (b).

14. Shri Badri Narayan Bhakat, Proprietor, carrying on business under the trade name Messrs. Badri Narayan Bhakat, Borehat, Burdwan (a); BN/1493A, 17-9-65 (b); Chillies, soda, ajowan, jira, tejpata, black pepper, dhuna, elachi, dhania, cocoanut oil, poppy seed, tea, groundnut oil (d).

15. Shri Sati Nath Ghoshal, (Proprietor), carrying on business under the trade name Messrs. New Badya Bhandar, 74 Banbehari Sen Road, Khagra, Murshidabad (a); BR/804A, 10-9-65 (b); Transister sets and transister accessories (d).

16. Messrs. Bherudan Baid, Champalal Baid, Amarchand Baid and Tolaram Oswal, carrying on business under the trade name Amar Motor Parts, Nripendra Narayan Road, Cooch Behar (a); CB/1037A, 20-9-65 (b); Automobile parts, grease oil, mobile oil, waste yarn, packing paper, guskits, joly board, reskin, ameri cloth, polishing cloth (d).

17. Messrs. Shri Dinesh Ch. Maganlal Mehta, Shri Navanitlal Shantilal Sanghvi, Shri Jayantilal Shantilal Sanghvi and Shri Yanyabhai Salehbhai Qumar (Partners) carrying on business under the trade name Precision Tools and Equipments, 40 Strand Road, Room No. 86, Calcutta (a); CR/3636A, 10-9-65 (b); Tools, taps, drill bits, precision tools, tubewell parts and fittings, pipes and pipe fittings, die iron rod, steel tape and balls, iron screw wire rope, hessian cloth, filter cloth, phenol, soap stone powder, beltings, emery paper, grinding wheel, bolts, nuts and hammer (d).

18. Messrs. Shri Tarachand Agarwal, Shri Arjundass Agarwal, Shri Ramesh Chandra Agarwal, Shri Shiv Kumar Agarwal, Shri Gangendhar Agarwal and Shri Mahes Kumar Agarwal (minor), Partners, carrying on business under the trade name Uma Iron & Steel Co., 10 Armenian Street, Calcutta, Godown and Foundry at Puranabazar, Kharagpur (a); CR/247B, 13-9-65 (b); (1) Raw materials, pig iron, coal, lime stone, cast iron etc. (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process (i) Frying pans (c); M. s. plates and iron scrap (d).

19. Sm. Vinode Rani Goel, Dinomoni Goel, Ratna Agarwalla, Partners, carrying on business under the trade name Vinay Kumar Prabhat Kumar of 67B Netaji Subhas Road, Calcutta (a); CR/3638A, 13-9-65 (b); Motor car parts, valve, pipe fittings, pipes (d); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Valve and drum fittings (c).

20. Shri Banshidhar Pachal, Prop., carrying on business under the trade name Bipin Chandra Pachal of 91 Netaji Subhas Road, Calcutta (a); CR/3639/ 13-9-65 (b); (1) Raw materials, (2) Plan, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Wooden handle (c).

21. Shri Jit Paul, Karta of the Hindu Undivided Family, carrying on business under the trade name Aminchand Payarelal Ltd., H.U.F. of 135 Canning Street, Calcutta (a); CR/3640A, 14-9-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which ex

emption from payment of sales tax is claimed are intended for use in (i) M.s. flats and strips (c).

22. Shri Satya Charan Acharyya, Prop., carrying on business under the trade name East End Trading Agency of 221/2 Strand Road, 2nd Floor, Room No. 13, Calcutta (a); CR/3641A, 16-9-65 (b); Rubber belting, rubber hose pipe and sheets, moulded rubber goods, belt lacing, steel files, h.s. drills, dies, taps, landies chasers, grinding wheels, pipe-fittings, bolts and nuts, hammer, crow-bar, spanners, wire nails, hacksaw-blades, screw, roller chains, bearings, paints, brushes, tubelight and electric bulbs (d).

23. Gulam Husain, Abbasbhai, Partners, carrying on business under the trade name Speedex Industries (India) of 34 Strand Road, Calcutta (a); CR/3642A, 16-9-65 (b); (1) Raw materials, and (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pulley, shaft coupling, rail, bush, block (c).

24. Tarachand Agarwal, Arjundas Agarwal, Ram chandra Agarwal, Shiv Kumar Agarwal, Gangadhar Agarwal and Mahesh Kumar Agarwal (minor), Partners, carrying on business under the trade name Umashankar Rice & Flour Mills of 10 Armenian Street, Calcutta, Godown and Foundry at Puranabazar, Kharagpur, Dist. Midnapur (a); CR/248B, 16-9-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, and (3) Consumable stores, viz., coal. Provided all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice (c).

25. Shri Nandalal Harsh, carrying on business under the trade name Messrs. Bearing and Tools Corporation, 1/1 Vansitart Row, Calcutta (a); EL/3749A, 14-9-65 (b); Roller bearing, steel flats, steel round, steel squares, h.s. angles, ball bearing, steel balls, sockets, c.i. blocks, small tools, beltings, transformers (d).

26. Shri Kartick Chandra Kumar, carrying on business under the trade name Calcutta Supply Agency, P-73 Benaras Road, Howrah (a); HW/3107A, 10-9-65 (b); (1) Raw materials, and (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sanitary goods (c).

27. Messrs. Tapan Kumar Mukherjee and Arun Kumar Das, carrying on business under the trade name A. T. Industries, 33 Kala Chand Nandy Lane, Howrah (a); HW/3108A, 13-9-65 (b); (1) Raw materials, and (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machnie tools, (ii) Machinery fittnigs and (iii) Machine spare (c).

28. Messrs. Panchanan Mondal and Shaktipada Kumar, carrying on business under the trade name Kumar Mondal & Co., Vill. Sialdanga, P.O. Dasagar, Ichapur Road, Howrah (a); HW 3110A, 14-9-65 (b); (1) Raw materials, and (2) Plan, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sluice valves (c).

29. Messrs. Beharilal Gupta and Radheyshyam Khandelwal, carrying on business under the trade name B. R. Khandelwal & Co., 152/3/3 Howrah Road, Howrah (a); HW/3111A, 10-9-65 (b); Groundnut, linseed, gram and gunny bags (d).

30. Shri Kamal Krishna Manna, carrying on business under the trade name K. N. Engineering Works, Andul Station Road, P.O. Jhorehat, Dist. Howrah (a); HW/3112A, 16-9-65 (b); (1) Raw materials, and (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery parts (c).

31. Shri Radhakrishna Gattani, carrying on business under the trade name Ashok Trading Agency, Naxsalbari, P.O. Naxsalbari, Darjeeling (a); JP/2262A, 10-9-65 (b); Rice, paddy, salt, kerosene oil, linseed oil, groundnut oil, jute, mustard oil, maize (d).

32. Shri Ratiram Sharma, carrying on business under the trade name Raj Bhandar, Nayabazar, P.O. Siliguri, Darjeeling (a); JP/2263A, 14-9-65 (b); Dry fruits, spices, paper bags, dalmut, tea, pulses, groundnut, dry cocoanut, coir, old news paper (d).

33. Messrs. Ramniwas Bangur, Beharilal Bangur and Shri Gopal Bangur, carrying on business under the trade name Messrs. Shree Trading Co., 199 Chittaranjan Avenue, Calcutta (a); MK/3992A, 10-9-65 (b); Sulphuric acid (d).

34. Shri Madanlal Chopra, carrying on business under the trade name Messrs. Madan Lal Chopra 6 & 7 B Cornwallis Building, Calcutta (a); MK/3993A, 10-9-65 (b); Leather, leather soles, rexin cloth, rubber sponges (d).

35. Messrs. Suryakant R. Dighe, Sm. Malini Vaidya and Sm. Asha Gadgil, carrying on business under the trade name Messrs. Industrial Enterprises, 237-B Maniktola Main Road, Calcutta (a); MK/3994A, 10-9-65 (b); (1) Raw materials: Iron channels, rods, squares, flats, plates, joists, c.i. castings, gun metal castings, nuts, bolts, screws, washers, machine boxes, ball bearing, reams, radiators. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Base plate, platforms trolley, for sale (d).

36. Shri Gopal Prosad Bansal, carrying on business under the trade name Messrs. Industrial Colour & Chemicals Corporation, 120A Maniktola Main Road, Calcutta (a); MK/3995A, 10-9-65 (b); Vegetable tallow, glaze paste, parmasol R. colour and dyes (d).

37. Shri Panchanan Roy, carrying on business under the trade name Messrs. R. Roy & Bros., 56/5 Grey Street, Calcutta-6 (a); MK/3996A, 18-9-65 (b); Paints, varnishes, thinner, linseed oil, tarpentine oil, whiting, line, soorkey, sand, hinges, nails, screws, hooks, sand papers (d).

38. Shri Tarun Kumar Banerjee, carrying on business under the trade name Messrs. Maya Industries, 19B Gorapada Sarkar Lane, Calcutta (a); MK/3997A, 20-9-65 (b); (1) Raw materials, m.s. rounds. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rivets for sale (c).

39. Shri Panchkari Sadhukhan, carrying on business under the trade name Messrs. Sree Mohakali Bhandar, 144/3 Ultadanga Main Road, Calcutta (a); MK/3998A, 22-9-65 (b); Cocoanut oil, groundnut oil, linseed oil, castor oil (d).

40. Messrs. Shyam Lal Jain and Shahbadilal Jain, carrying on business under the trade name Messrs. Shahzadi Lal Shyamlal Jain, 19/1 Vidyasagar Street, Calcutta (a); MK/3999A, 22-9-65 (b); Condemned railway wagons (d).

41. Shri Rabindra Nath Saha, carrying on business under the trade name Messrs. Rabin Shoe, 14/150 Cornwallies Buildings, Calcutta (a); MK/4000A, 23-9-65 (b); Shoes, rubber shoes, howai chappals (d).

42. Sarbasree Sitaram Khaitan and Muralidhar Saraf, Partners, carrying on business under the trade name Messrs. Bengal Soap and Biscuit Factory, Bazarpatty Lane, Malda (a); ML/824A, 10-9-65 (b); (1) Raw materials, (2) Consumable stores, cocoanut oil, linseed oil, groundnut oil, tobacco oil, mohua oil, silicate, soap stone, ranjan, caustic soda, dyes and castor oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Soap for sale (c); Cocoanut oil (d).

43. Sree Chouthmal Seksaria, Prop., carrying on business under the trade name Messrs. Chouthmal Seksaria, P.O. Chanchole, Dist. Malda (a); ML/825A, 10-9-65 (b).

44. Hazi Md. Sanaullah, Prop., carrying on business under the trade name Messrs. Hazi Md. Sanaullah,, Samsi, Malda (a); ML/826A, 11-9-65 (b); Hide and skin (d).

45. Shri Bhagaban Das Kalyani, Prop., carrying on business under the trade name Messrs. Ranjan Supply Agency, Mohanbati, Raiganj, West Dinajpur (a); ML/827A, 14-9-65 (b); (1) Consumable stores, e.g., radio parts, and cabinets and fittings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Radio sets for sale (c); Plug top, socket, holder, switch, wire, bulb, fan, cycle and its parts and accessories, radio and its parts (d).

46. Shri Badri Prasad Gupta and Sm. Kamala Devi, carrying on business under the trade name Badri Prasad & Son, Belda Bazar, P.O. Belda, Dist. Midnapore (a); MN/1821A, 11-9-65 (b); (1) Drania, (2) Lanka, (3) Jeera, (4) C. N. Oil, (5) G. No. Oil, (6) Oil rake, (7) Mustard seeds, (8) Mustard oil (d).

47. Shri Saral Kumar Putatunda, carrying on business under the trade name Saral Kumar Putatunda, Burge Town, P.O. and Dist. Midnapore (a); MN/1822A, 13-9-65 (b); (1) Raw materials (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below (i) Wooden furniture, doors and windows (c); (1) Sized timber, (2) Pipe, (3) Pipe fittings, (4) Rod, (5) Joist, (6) Sanitary fittings, (7) Paints and (8) Varnish (d).

48. Shri Singara Singh, carrying on business under the trade name Anarkali Hotel, 57-59 Railway Market, P.O. Kharagpur, Midnapore (a); MN/1823A, 14-9-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Cooked food and prepared tea (c).

49. Shri Tribeni Prosad Chowdhury, carrying on business under the trade name Tribeni Prasad Chowdhury, Colonelgola, P.O. and Dist. Midnapore (a); MN/1824A, 15-9-65 (b); Stone materials, chips and ballast (d).

50. Sarbasree Chandrabhan Agarwala and Omprakash Agarwala, carrying on business under the trade name Aeron Metal Company, 157 Netaji Subhas Road, Calcutta (3rd floor), Room No. 214 (a); MR/2810A, 23-9-65 (b).

51. Shri Sunil Kumar Paul, carrying on business under the trade name Paul & Co., 546 Diamond Harbour Road, Calcutta-34 (a); PG/3280A, 11-9-65 (b); Paints and varnish, coal tar, wire net, wire, sand paper, metric weights, scales, coir rope, bucket, bolts, rivets, nuts, nails, hinges, carbide, tube-well pump, rubber washers and lime (d).

52. Shri Sudhendu Purkayastha, carrying on business under the trade name Leo-Aries Enterprises, 5 Maharaja Nanda Kumar Road (South), Calcutta-36 (a); PG/3281A, 14-9-65 (b); Electrical insulators and its fittings (d).

53. Messrs. Ardeshir Adarbad Vania, J. A. Vania, M. G. Patel, B. V. Patel, P. G. Patel, R. M. Patel, R. A. Vania and V. M. Patel, carrying on business under the trade name Steeiart Agencies, 21 Rajendra Nath Mukherjee Road, Calcutta (a); RB/1588A, 20-9-65 (b); Steel furniture (d).

54. Messrs. Chamanlal Seth, Jayantilal Shah and Vinod Rai Shah, carrying on business under the trade name Jyoti Electricals, P-38 India Exchange Place, Calcutta-1 (a); RB/1589A, 20-9-65 (b); Electric goods e.g. wires, cables, lamps, fluoroscent tubes and fittings, lamp series, fan, motor starter, meter, irons, kettles, table lamps, toasters, stove, heater, hot plates, liquidisers, coffee percolaters, serions, bells, soldering iron, immerson heater, wall fittings, moon lamps, elements, shades, black tapes, conduit pipe and accessories thereof, cable box, earth clip, main switches, kitkat, water tight fittings, switches, plugs, connector and connector box, bell push, sockets tops, ceiling rose, holders, brackets, steel buttons, chokes, starters, resistence, screw, fittings and fixing compounds, link clips, wooden corners and battens, boards and round blocks (d).

55. Sarbasree Sagareswar Pal and Santilata Kundu, carrying on business under the trade name Mineral Traders (India), 153/1 Radhabazar Street, Calcutta (a); RB/1590A, 21-9-65 (b); (1) Raw

aterials. Provided that all goods for which exemp-on from payment of sales tax is claimed are ntended for use in the actual process of manufac-ure of the goods named below for sale (i) Minerals c); Lime stone, chalk powder, soap stone, china lay, calcium carbonate, felsper, dolomite, yellow chre, baryter, red oxide, quarts and calcium sili-ate (d).

56. Shrimati Bilas Razdan, carrying on business nder the trade name Messrs. Malraz Engineers, 3 Brabourne Road, Calcutta (a); RB/1591A, 2-9-65 (b); (1) Raw materials, (2) Plant, machinery, pare parts and accessories, (3) Consumable stores, .g., Ceiling oil, mobil oil and electrodes. Pro-ided that all goods for which exemption from pay-ients of sales tax is claimed are intended for use a the actual process of manufacture of the goods amed below for sale (i) Springs and components for ailway wagons (c).

57. Shri Kajal Banerjee, carrying on business nder the trade name A. R. Banerjee & Sons, 21D Mohan Bagan Lane, Calcutta-4 (a); SH/3723A, 0-9-65 (b); (1) Raw materials, (2) Plant, machinery, pare parts and accessories. Provided that all goods or which exemption from payment of sales tax is laimed are intended for use in the actual process f manufacture of the goods named below: Scienti-ic Instruments (c).

58. Shri V. S. Salyanarayan Rao, carrying on usiness under the trade name Optical Instruments Components Co., 99/1K Bidhan Sarani, Calcutta-4 a); SH/3724A, 11-9-65 (b); (1) Raw mtaerials, (2) Plant, machinery, spare parts and accessories. Pro-ided that all gods for which exemption from pay-nent of sales tax is claimed are intended for use in he actual process of manufacture of the goods amed below: Optical Instruments (c).

59. Messrs. Madanlal Deora, Makhanlal Deora, Muralilal Deora, Narayan Prosad Deora and Govind-al Deora, carrying on business under the trade name Narayan Prosad Govindlal, 1E Jorabagan Street, Calcutta-6 (a); SH/3725A, 13-9-65 (b); Cereals, alu-minium sheets and rounds (d).

60. Shri Bhai Chandbhai Tribhubandas Vadalia, arrying on business under the trade name Vadalia Co., 311 Rabindra Sarani, Calcutta-5 (a); SH/726A, 14-9-65 (b); Biri leaves, biri tobacco (d).

61. Shri Inder Singh, carrying on business under he trade name Punjab Hindu Hotel, 210/1 Acharyya Prafulla Chandra Road, Calcutta-4 (a); SH/3727A, 6-9-65 (b); (1) Raw materials. Provided that all ods for which exemption from payment of sales x is claimed are intended for use in the actual ocess of manufacture of the goods named below: ooked food (c).

62. Shri Phool Chand Agarwalla, carrying on siness under the trade name Shankar Agencies, Prasanna Kumar Tagore Street, Calcutta-6 (Shop o. 22) (a); SH/3728A, 16-9-65 (b); Crucibles (d).

S. K. BOSE, Commissioner.

No. 312 C.T.—30th September 1965.—In pursuance the provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), the llowing names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Arjan Bhai Patel, Nathalal Patel, Shanji Patel, Khemji Patel, Abji Patel and Velji Patel carrying on business under the trade name Shri Umiya Saw Mill, Barakar, G. T. Road, district Burdwan (a); AS/2319A, 3-8-62, (A) (1) Raw mate-rials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden box (c); 11-9-65 (e).

2. Messrs. Amulya Ratan Das, Bamapada Das and Amar Kumar Das carrying on business under the trade name Amulya Ratan Das & Sons, P. O. Sainthia, district Birbhum (a); AS/2414A, 12-7-63 (b); (A) Tamarind, date, mustard, barley, gunny bags, empty tin, phenol (d); 15-9-65 (e).

3. Shri Gobardhan Nopany and Sm. Kamala Devi Chamavia carrying on business under the trade name Messrs. Elictronics, (S) 25A Theatre Road, Calcutta-16 (for) 1 Chittaranjan Avenue, Calcutta-1, Burdwan (1) (a); (S) BH/372B (for) SL/282B (b); 10-9-65 (e).

4. Shri Advani Gurmukh carrying on business under the trade name Messrs. Hindusthan Precision Tools, 6 Russell Street, Calcutta-16 (a); BH/3750A, 2-2-65 (b); Insert "lubricants, heat treatment salt, abrasives, files" after the word "oil" (c); 10-9-65 (e).

5. Messrs. Pioneer Industrial Works (Private) Ltd., 101/1 Karaya Road, Calcutta (a); BH/2339A, 6-6-51 (a). Insert painted tin circles and strips, containers and lids and allied products after the word "Toys" (c); 11-9-65 (e).

6. Messrs. Balubhai Nanchand Shah, Dalichand Bhagvanji Vora and Kantilal Nanchand Shah carry-ing on business under the trade name Messrs. Shah Motor Accessories, 87B Sarat Bose Road, Calcutta-26 (a); BH/3808A, 31-5-65 (b); (A) Aluminium section, rubber channel, felt (d); 11-9-65 (e).

7. Shrimati Rina Chowdhury carrying on business under the trade name Messrs. Asian Enterprises, (S) 6/7C Acharya Jagadish Road, Calcutta-17 (for) 39A Hazra Road, Calcutta-19 (a); BH/3465A, 21-3-63 (b); 11-9-65 (e).

8. Messrs. Davey Ashmore (India) Ltd., 6A Middleton Street, Calcutta-16 (a); BH/366B, 16-12-64 (b); (A) Chair, fabricated steel goods (d); 13-9-65 (e).

9. Sm. Dipty Basu and Shri Asis Ganguly carry-ing on business under the trade name Messrs. Eric Engineering Corporation, 113/1 Rash Behari Avenue, Calcutta-29 (a); BH/3536A, 17-9-63 (b); (A) (1) Raw

materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Aluminium and copper winding wires both enamelled and bare and (2) Aluminium conductors, wire testing apparatus, wire drawing machine, wire enamelling plants, machine components, vacuum, impregnation plant (c); (A) Machine spare parts, wire testing apparatus (d); 14-9-65 (e).

10. Messrs. East Asiatic Industries (Private) Ltd., 113/1 Rash Behari Avenue, Calcutta (a); BH/3503A, 28-6-63 (b); Insert coil winding machines, wagon and carriage components, loco components, railway signalling items, wire drawing machines, wire enamelling plants, paper and cotton covering machines after the words "Machine parts" (c); (A) Aluminium sheet (d); 14-9-65 (e).

11. Messrs. E. Ravindran K. Sumitra Choudary, S. N. Roy, R. N. Deb and Kodi Krishna Navada carrying on business under the trade name Messrs. Electroplex, 30 Chowringhee Road, Calcutta (a); BH/3850A, 24-8-65 (b); (A) Metering sets (d); 16-9-65 (e).

12. (S) Shri Durgadas Halder (Proprietor) carrying on business under the trade name Messrs. Durgadas Halder (for) Messrs. Durgadas Halder, Guskora, Burdwan (a); BN/854A, 9-2-51 (b); 16-9-65 (e).

13. Shrimati Prativa Das, Sm. Devjani Das, Rebadas and Sm. Tripti Das (Partners) carrying on business under the trade name Messrs. Beauty Stores, Memari, Burdwan (a); BN/1487A, 3-7-65 (b); (A) Fountain pen, tooth paste, ghee, lozenges (d); 18-9-65 (e).

14. Messrs. Kalipada Dutta, Dibakar Dutta, Mritunjoy Dutta, Dhananjoy Dutta, Bhubaneswar Dutta, Nanibala Dutta, Dhiraj Kumar Dutta and Sukriti Bala Dutta (Partners) carrying on business under the trade name Messrs. Barishpada Dutta & Bros., Nichubazar, Katwa, Burdwan (a); BN/1411A, 20-11-63 (b); (A) Paints, buckets, cauldron, iron hooks, coaltar, iron chains (d); 21-9-65 (e).

15. Shri Ananta Lal Das (Proprietor) carrying on business under the trade name Messrs. Ananta Lal Das & Sons, Barabazar, Burdwan (a); BN/1139A, 9-8-55 (b); (A) Clocks and watches (d); 21-9-65 (e).

16. Messrs. Biswanath Boral and Balak Nath Boral (Partners) carrying on business under the trade name Boral Shoe Stores, Khagra, Murshidabad (a); BR/229A, 17-8-49 (b); (A) Leather suitcase, leather bag, polethene file bag, vanity bag and polethene air bag (d); 10-9-6 5(e).

17. (S) Sarbasri Dhirendra Nath Sarkar, Bhupendra Nath Sarkar, Sadhu Charan Sarkar, Abhoy Kumar Sarkar and Ajoy Kumar Sarkar (Partners) carrying on business under the trade name Chamatkar Chandra Sarkar & Sons (for) Messrs. Chamatkar Chandra Sarkar, Dhirendra Nath Sarkar, Bhupendra Nath Sarkar, Sadhu Charan Sarkar, Abhoy Kumar Sarkar and Ajoy Kumar Sarkar (Partners) carrying on business under the trade name Chamatkar Chandra Sarkar & Sons, Aurangabad, Murshidabad (a); BR/540A, 7-7-58 (b); 10-9-65 (e).

18. Messrs. Chathmal, Kishanmal, Sabitri Debi Agarwal and Kanta Devi Agarwal carrying on business under the trade name Messrs. Murlidhar Basantlal 36 Ezra Street, Calcutta (a); CL/3710A, 6-5-64 (b); (A) Soda ash, liquid chlorine (d); 10-9-65 (e).

19. (S) Shri Chhaju Ram Sharma (Proprietor) carrying on business under the trade name Messrs. Ambica Trading Corporation (for) Shri Madho Prosad Ruia (Proprietor) carrying on business under the trade name Messrs. Ambica Trading Corporation, 119B Mahatma Gandhi Road, Calcutta (a); CL/3435A, 18-3-61 (b); 10-9-65 (e).

20. Messrs. Ratan Lal Todi, Savitri Devi Todi, Sita Debi Patodia and Bhagwati Devi Singhania carrying on business under the trade name Todi International, 32 Ezra Street, Calcutta (a); CL/3713A, 15-5-64 (b); (A) Steel skid, g. i. wire, hest bolt nuts, foundation A type machine, pulley rod (d); 11-9-65 (e).

21. Shri Asgar Abdullabhoy carrying on business under the trade name Messrs. Carrimji Trading Co., 20 Zakaria Street, Calcutta (a); CL/3315A, 11-10-61 (b); (A) Spring steel flat, screws, angar measuring tape, bolts and nuts, cock valve (d); 13-9-65 (e).

22. Messrs. Dinanath Ghosh & Sons (Private) Ltd., 265 Bowbazar Street, Calcutta (a); CL/735A, 25-9-41 (b); (A) Mineral terpentine oil (d); 16-9-65 (e).

23. Messrs. Suraj Trading Co. (Private) Ltd., (S) 4 Synagogue Street, Calcutta (for) 234/2 Upper Circular Road, Calcutta (a); (S) CR/3634A (for) SH/3265A (b); 10-9-65 (e).

24. Messrs. Pure Jambad Collieries (Private) Ltd., 135 Canning Street, Calcutta (a); (S) CR/3635A (for) CR/164B, (D) Calcutta (1) (b); 10-9-65 (e).

25. Messrs. Radha Kishan Kijriwal and Vijoy Kumar Kijriwal (Partners) carrying on business under the trade name Stores & General Suppliers, 135 Canning Street, Calcutta (a); CR/2330A, 29-8-53 (b); (A) Bolts and nuts, chisel, edges, files and chain (d); 11-9-65 (e).

26. Shri Kedar Nath Mohata, Gopi Kishan Mohata and Narayandas Mohata carrying on business under the trade name Surendra & Co., (S) 1 Bonfield Lane Calcutta-1 (for) 24 Brojodulal Street, Calcutta-6, (S) Calcutta (1) (a); (S) CR/3637A (for) SH/231B (b); 11-9-65 (e).

27. Shrimati Sushoma Rani Kumar (Proprietress) carrying on business under the trade name Coomar Trading Co., 26 Netaji Subhas Road, Calcutta (a); CR/3000A, 15-3-60 (b); (A) Wooden handles, cocoanut oil, castor oil (d); 11-9-65 (e).

28. (S) Shri Lalshankar Munilal Rawal (Proprietor) carrying on business under the trade name Messrs. Lalshankar Munilal Rawal and Munibh Lalshankar Munilal Rawal and Munibh Messrs. Eastern Wirenail Mfg. Co. (for) Messrs Patel carrying on business under the trade name Eastern Wirenail Mfg. Co., 81 Netaji Subhas Road Calcutta (a); CR/3142A, 17-8-61 (b); 11-9-65 (e).

29. Shrimati Nagendrabala Devi, Executrix to Peary Mohan Mukherjee carrying on business under the trade name M. N. Mukherjee & Co., 19 Rawoodmunt Street, Calcutta (a); CR/157A, 25-9-41

(A) Asbestos products, rubber products, vulcanised fibre, ebonite, celeron, bakelite, hylam, sunlam, tuffnol, pinion fibre, hydraulic packings, paxoline, polythene, laminated plastic, corrugated taylor, graphite, cork, felt, magnesite paste, gasket cement, smooth-on-cement, soldering paste, grinding paste, jointing compound, pressure gauge and fittings, mild steel sheet, bar rod and wire, brighting shafting, steel sheet bar rod and wire, brass sheet rod bar and wire, gun metal fittings, bolts and nuts, washers and rivets, (D) Asbestos and rubber goods, tool steels, spring steels, g. m. fittings, mild steel, swafting brass rods, machine and boiler parts (d); 13-9-65 (e).

30. Shri Raj Kumar Sirohia (Proprietor) carrying on business under the trade name Hind Trading Company, 16 Bonfield Lane, Calcutta (a); CR/3420A, 21-1-64 (b); (A) Band shaw blade, electric motors and starters, electric switches, link belting and v. belts, g. i. barbed wire (d); 15-9-65 (e).

31. (S) Shri Essof Bhai S. Rangwala (Proprietor) carrying on business under the trade name Messrs. Unique Hardware Mart, 109 Old Chinabazar Street, Calcutta (for) Sarbasri Essof Bhai and Mahammed Bhai carrying on business under the trade name Messrs. Unique Hardware Mart, 109 Old Chinabazar Street, Calcutta (a); CR/3370A, 17-8-63 (b); 15-9-65 (e).

32. Messrs. Mahabir Prasad Goyal and Ved Prakash Gupta carrying on business under the trade name Messrs. Reliance Hardware Stores, 39 Strand Road, Calcutta (a); CR/3339A, 10-6-63 (b); (A) Crow bars, pipe fittings, hammers, jute twine, fork spades (d); 16-9-65 (e).

33. Shri S. B. Goda (Proprietor) carrying on business under the trade name Messrs. Valcan Stationery Mart, 146/1 Old Chinabazar Street (2nd floor), Calcutta (a); CR/3606A, 29-6-65 (b); (A) Alpin, staple machine, staple pin, ink, carbon paper, peon book, envelope, stamp pad, instrument box, clips, punch machine, pin, cushion, office file, ink pot, calling bell, nib, note book, twine ball, chalk, pencil sharpner, diary, cards, frawing ink, tracing paper and tracing cloth, drawing ass, stamp nack, date stamp, scale, rubber band, tray, type ribbon, selotape (d); 16-9-65 (e).

34. World Mission Prayer-league (Proprietor) carrying on business under the trade name Jiwan Jyoti Press, Bina Kumari Gongba Road, Darjeeling (a); DJ/999A, 19-8-61 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., Ink, petrol, varnish remover, mobil oil, kerosene oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (1) Books, magazine, hand bills, (2) Letter heads (for) (1) Raw materials, (2) Plant, machinery, spare parts, and accessories, (3) Consumable stores, viz., Ink. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Books, magazine, hand bills, (2) Letter heads (c); 10-9-65 (e).

35. (S) Shri Ginia Devi for self and natural guardian mother of minor son Shri Ratanlal Agarwala carrying on business under the trade name Maliram Agarwala (for) Shri Maliram Agarwala (Proprietor) carrying on business under the trade name Maliram Agarwala Kurseong (a); DJ/483A, 10-12-49 (b); 14-9-65 (e).

36. Messrs. Bathgate & Co. Ltd., (S) 2 Dalhousie Square East, Calcutta (for) 17, 18 & 19 Old Court House Street, Calcutta (a); EL/104B, 23-1-47 (b); 14-9-65 (e).

37. Paramjit Singh Sawhney carrying on business under the trade name British Engineering Corporation, (S) 3 Baretos Lane, Calcutta-1 (for) 128 Hazra Road, Calcutta-26 (a); (S) EL/3750A (for) AL/860A (b); 15-9-65 (e).

38. Messrs. Carew & Co. Ltd., (S) 6 Old Court House Street, Calcutta-1 (for) 4 Fairlie Place, Calcutta (a); (S) EL/344B (for) LR/279B (b); 16-9-65 (e).

39. Messrs. Kishni Devi Sureka and Raj Kumar Sureka carrying on business under the trade name Thakurdas Sureka, 172 J. N. Mukherjee Road, Salkia, Howrah (a); HW/4B, 27-9-41 (b); (A) Fire bricks (d); 3-9-65 (e).

40. (S) Messrs. Lakshmi Prosad Sharma, Deshraj Sharma, Pawan Kumar Sharma and Rameswar Sharma carrying on business under the trade name Sharma Industrial Works (for) Messrs. Sharma Industrial Works, 193 G. T. Road North, Salkia, Howrah (a); HW/1616A, 30-12-54 (b); 9-9-65 (e).

41. (S) Messrs. Sm. Shyamarani Garg, Rameshwar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works (for) Messrs. A. K. Garg, Rameswar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works, 194 G. T. Road, Salkia, Howrah (a); HW/2937A, 6-3-65 (b); 11-9-65 (e).

42. (S) Shri Dilip Kr. Roy, Shri Asit Kr. Roy, Shri Siddheswar Ghosh and Shri Ardhendu Sekhar Hazra carrying on business under the trade name Messrs. United Iron Foundry (for) Shri Dilip Kr. Roy, Shri Asit Kr. Roy, Shri Siddheswar Ghosh, Shri Ardhendu Sekhar Hazra and Shri Basudeb Singh Roy carrying on business under the trade name Messrs. United Iron Foundry, 207/1 Belilious Road, Howrah (a); HW/2444A, 12-9-62 (b); 13-9-65 (e).

43. Messrs. Ensign India (Private) Ltd, carrying on business under the trade name Ensign India (Private) Ltd., (S) 261/276/277/5/1 G. T. Road North, Salkia, Howrah (for) 20/21 Stephen House, Calcutta-1 (a); (S) HW/3109A (for) EL/3565A (b); 14-9-65 (e).

44. (S) Messrs. Harihar Prosad Samanta, Shyam Sundar Samanta, Madan Mohan Samanta, Brindaban Samanta, Banshi Samanta, Murari Mohan Samanta, Nandalal Gandhi, Mussamat Maggi, Anadi Ch. Manna, Kishori M. Manna, Sasanka S. Sawtia, Srikanta Ch. Sawtia and Radha K. Sawtia carrying on business under the trade name Laxmi Nath Rice Mill (for) Messrs. Sagor Ch. Samanta, Nandalal Gandhi, Mussamati Maggi, Anadi Ch. Manna, Kishori M. Manna, Sasanka S. Sawtia, Srikanta Ch. Sawtia and Radha K. Sawtia carrying on business under the trade name Laxmi Nath Rice Mill, P. O. and Vill. Radhapur, dist. Howrah (a); HW/437A, 22-7-42 (b); 14-9-65 (e).

45. (S) Messrs. Dilip Kumar Saha and Tushar Kanti Saha carrying on business under the trade name Messrs. Ramani Kanta Saha (for) Messrs. Ramani

Kanta Saha and Meghan Bala Saha carrying on business under the trade name Messrs. Ramani Kanta Saha, Amta, Howrah (a); HW/622A, 3-3-45 (b); 15-9-65 (e).

46. Shri Kishorilal Sharma carrying on business under the trade name Shyam Steel Corporation, 7 Debi Mandir Lane, Liluah, Howrah (a); HW/3024A, 11-6-65 (b); (A) In the manufacture of the goods named below for sale: High carbon rounds (c); (A) Octagon, accel, round, m. s. channel, square, flats and shafting (d); 15-9-65 (e).

47. (S) Shri Bimal Kumar Sarkar carrying on business under the trade name Messrs. B. K. Sarkar (for) Benode Behari Sarkar, P. O. Gairkata, Dist. Jalpaiguri (a); JP/1973A, 20-12-58 (b); 10-9-65 (e).

48. Shri Satyanarayan Saria (Proprietor) carrying on business under the trade name Messrs. Saria Brothers, Nayabazar, P. O. Siliguri, Dist. Darjeeling (a); JP/2151A, 3-12-63 (b); (A) Mustard oil (d); 10-9-65 (e).

49. Messrs. Kadanbini Tea Co. Ltd., P. O. Jalpaiguri, Dist. Jalpaiguri (a); JP/166A, 26-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal, crude oil, lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea (for) Tea chests, coal, crude oil, machinery parts, lubricating oil and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of tea (c); 13-9-65 (e).

50. Shri Santosh Kumar Banerjee carrying on business under the trade name Messrs. Sanitary & Agency Stores, Sevoke Road, Siliguri (a); JP/2202A, 16-2-65 (b); (A) Electric water heater, stritch, small tools (d); 15-9-65 (e).

51. Messrs. Maidandas Agarwalla, Dhanpatrai Agarwalla and Rambilash Agarwalla carrying on business under the trade name Dooars Stores, Siliguri (a); JP/1766A, 9-1-56 (b); (D) Umbrella, readymade garments, waterproof (d); 15-9-65 (e).

52. Shri Panchanan Ghosh and Shri Sachin Kr. Ghosh (Partners) carrying on business under the trade name Messrs. Nandan Rope Works, 20 Ultadanga Road, Calcutta (a); MK/3076A, 6-10-59 (b); (A) Coir string and yarn (d); 10-9-65 (e).

53. Shri Kalipada Bose (Proprietor) carrying on business under the trade name Messrs. Bose & Co., 12/1 Canal East Road, Calcutta-4 (a); MK/3536A, 21-1-63 (b); (A) Plywood and packing boxes after the word "Veneers" (c); (A) Plywood, packing boxes and plants (d); 10-9-65 (e).

54. Shri Gouri Shankar Sureka carrying on business under the trade name Messrs. National Traders, 41 Radha Madhav Saha Lane, Calcutta (a); MK/3529A, 2-1-63 (b); (A) (1) Raw materials: Iron scraps and billets, (3) Consumable stores, e.g., Fireclay, fire-bricks, grease, lubricating oil, gun metal and fitting. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Iron rod, iron channels, (ii) Iron bar and iron flat (c); 10-9-65 (e).

55. Shri Krishanlal Modi, Shri Radheshyam Modi, Shri Nathmal Kedia and Shri Bajranglal Kedia carrying on business under the trade name Messrs. Hindusthan Construction & Commercial Corporation, 218A Chittaranjan Avenue, Calcutta-6 (a); MK/3875A, 5-3-65 (b); (A) G. i. wire, barbed wire, g. i. bends, g. i. tees, flanges (d); 11-9-65 (e).

56. Shri Maganlal Damani (Proprietor) carrying on business under the trade name Messrs. International Cane Industries, 31 Madan Chatterji Lane, Calcutta-7 (a); MK/3399A, 10-2-62 (b); (A) Pick axe, crow bar, hammer, kodal, coir string, wooden handles for pick axe, kodal and shovel, bolts, nuts and washers (d); 13-9-65 (e).

57. (S) Shri Upendra Mohan Biswas (Proprietor) carrying on business under the trade name Messrs. Indian National Art Press (for) Messrs. Indian National Art Press, 173 Ramesh Dutta Street, Calcutta (a); MK/1716A, 12-8-49 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Ink and type. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matters (for) Ink, paper and 1 and 2. Certified by the purchasing dealer to be required for use in any process in manufacture of printed matter for sale (c); 14-9-65 (e).

58. Shri Satyanarayan Saraogi (Proprietor) carrying on business under the trade name Messrs. United Sales Corporation, 30 Canal West Road, Calcutta (a); MK/2973A, 20-2-59 (b); (A) Packing cases, planks and logs (d); 14-9-65 (e).

59. Messrs. Biswanath Dutta, Pradip Kumar Dutta, Pratin Kumar Dutta, Nisith Dutta, Alok Dutta and Parul Bala Dutta (Partners) carrying on business under the trade name Circular Motor House, 93/3/1A Acharya Profulla Chandra Road, Calcutta (a); MK/418A, 13-11-41 (b); (A) Lubricating oil, motor oil, gear oil, grease, upper cylinder oil and break oil, (D) Petrol (d); 14-9-65 (e).

60. Shri Manindra Nath Saha (Proprietor) carrying on business under the trade name Aryn Bhandar, 24/A Mahendra Sreemany Street, Calcutta (a); MK/192A, 24-9-41 (b); (A) Hair oil, lozenge and tea (d); 14-9-65 (e).

61. Shri Ram Protap Jaiswal, Shri Ram Narain Jaiswal, Shri Hridya Narayan Jaiswal and Shri Prem Narain Jaiswal carrying on business under the trade name Messrs. R. Pratap & Sons, 76 Amherst Street, Calcutta-7 (a); MK/3349A, 3-10-61 (b); (A) M. s. flat, m. s. bloom, m. s. slab, m. s. tee, defective rails, axles (d); 15-9-65 (e).

62. (S) Messrs. Chakraborty Engineers (Private) Ltd., 32/1 Gora Chand Bose Road, Calcutta-6 (for) Messrs. Chakraborty Engineers (Private) Ltd., 35A Gora Chand Bose Road, Calcutta (a); MK/2111A, 12-1-51 (b); 15-9-65 (e).

63. Shri Gokul Chand (Proprietor) carrying on business under the trade name Gokul Chand & Co., 76 Amherst Street, Calcutta (a); MK/1249A, 25-6-46 (b); (A) M. s. rounds, iron and steel scrap and cuttings, (D) Scrap iron, metal scrap and hardware, machinery (d); 16-9-65 (e).

64. Shri Gorakh Nath Jaiswal, Shri Mahesh Prosad Shaw, Shri Kamala Prosad Gupta and Shri

Radheshyam Jaiswal carrying on business under the rade name Messrs. Janardan Prosad Birendra Kumar, 75/C Amherst Street, Calcutta (a); MK/3369A, 0-11-61 (b); (A) Bar and rod cuttings (d); 16-9-65 e).

65. Sarbasri Jitendra Nath Sinha, Dibakar Sinha nd Sankar Prosad Sinha (Partners) carrying on busiess under the trade name Messrs. Jitendra Nath inha & Sons, 206/1/D Cornwallis Street, Calcutta-6 a); MK/232A, 24-9-41 (b); (D) Stationery and confectionery, (A) Tooth paste, tooth brush, cocoanut il, hair oil, barley, tea, jelly, scent, powder, tooth owder, tinopal, tik-20, writing ink, shoe polish, lade, snow, cream, butter, batteries, vermilion, atta, roundnut oil (d); 17-9-65 (e).

66. (S) Shri Lakshmi Chand Jayswal carrying on usiness under the trade name Messrs. Jagannath Bhagat (for) Messrs. Jagannath Bhagat Mahabir Ram, 6 Amherst Street, Calcutta (a); MK/1142A, 2-4-49 b); (A) Joist, angle, tee, round, rail, plate, channel, quare and flat, (D) Metal scrap (d); 17-9-65 (e).

67. The Scientific Chemicals (Private) Ltd., 226 lagmari Road, Calcutta (a); MK/3714A, 31-3-64 (b); A) Laboratory chemicals (c); 18-9-65 (e).

68. Messrs. Ramesh Kumar Khemka, Shrigopal ewtia and Shrimati Usha Devi Khemka carrying on usiness under the trade name Hind Udyog Corporaon, 20 Muktaram Babu Street, Calcutta (a); IK/3967A, 12-8-65 (b); (A) Ball bearing (d); 20-9-65 e).

69. Shri Bulram Sehgal (Proprietor) carrying on usiness under the trade name Messrs. Sehgal Motor tores, 19 Goabagan Street, Calcutta-6 (a); MK/3211A, 8-11-60 (b); (A) Zeep and truck (d); 20-9-65 (e).

70. Shri Kailash Chandra Tibrewal carrying on usiness under the trade name Messrs. Hindusthan tores Supplying Corporation, 10 Dwarka Nath Tagore ane, Calcutta (a); MK/3947A, 28-6-65 (b); (D) l. s. flats, (A) M. s. plates and m. s. joist (d); 20-9-65 e).

71. Shri Rabindra Kumar Ghosh, Sm. Tilottama aul and Shri Milan Chandra Paul (minor) repreented by natural guardian mother Sm. Tilottama aul carrying on business under the trade name lessrs. The Plywood Enterprises, 6/1 Gurudas Dutta arden Lane, Calcutta (a); MK/2566A, 7-5-65 (b); A) In manufacturing column: Timber, resin, casein, marine seeds powder, caustic, lime, flour, topioca ter the word "Timber", (A) In consumable stores: lobil and grease for manufacture of plywood panels nd veneers and tea chest components (c); (A) Resin, asein, tamarind seeds powder, caustic, flour, tapioca, a chest components (d); 20-9-65 (e).

72. Shri Bhagwati Prosad Deora carrying on usiness under the trade name Messrs. B. P. Deora Co., 5 Madan Chatterjee Lane, Calcutta and 40 rand Road, Calcutta (a); MK/269B, 21-1-65 (b); A) Brass ingots and sheets, lead and aluminium gots, tin solder and phosphorous bronze sheets (c); 1-9-65 (e).

73. Messrs. Kedar Ram Shaw and Ramadhar haw carrying on business under the trade name lessrs. Kedar Ram Ramadhar, 120A Manicktola lain Road, Calcutta (a); MK/2810A, 30-10-57 (b); A) In manufacturing column: Electric cables, copper scrap, lead scrap, aluminium scrap (c); 21-9-65 (e).

74. Messrs. Orient General Industries Ltd., (S) 6 Ghore Bibi Lane, Calcutta, Calcutta (for) 14 Radha Bazar Lane, Calcutta (a); (S) MK/278B (for) RB/82B 21-9-65 (e).

75. (S) Messrs. Nagarmal Saraf, Binoy Kumar Khemani and Ratan Kumar Khemani carrying on business under the trade name Messrs. Calcutta Plastic Works, 26 Upper Chitpur Road, Calcutta (for) Messrs. Calcutta Plastic Works (a); MK/1902A, 1-2-50 (b); 21-9-65 (e).

76. Shri Surya Sankar Das and Shri Rabi Kinkar Das carrying on business under the trade name Messrs. Surja Sankar Dass Rabi Sankar Dass, 83/1 Vivekananda Road, Calcutta (a); MK/1693A, 4-7-65 (b); (S) (1) Raw materials: Brass, copper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Utensils for sale (for) Brass, copper and 1, 2 and 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of utensils for sale (c); 22-9-65 (e).

77. Sarbasri Satya Ranjan Talukdar and Benu Ranjan Sarma (Partners) carrying on business under the trade name Messrs. Malda Paper Palace, Netaji Subhas Road, Malda (a); ML/724A, 26-8-63 (b); (A) Drawing board (d); 14-9-65 (e).

78. Sarbasri Puranmal Kashiram and Laxmi Narayan Agarwala (Partners) carrying on business under the trade name Messrs. Saligram Rupchand, Gangarampur, West Dinajpur (a); ML/641A, 28-2-61 (b); (D) Boket, (A) Bucket (d); 10-9-65 (e).

79. Sarbasri Delip Kumar Das, Anjan Kumar Das and Swriti Ranjan Das carrying on business under the trade name Baniprova Nikatan, Sahabharang Bazar, P. O. and Dist. Midnapore (a); MN/1767A, 5-4-63 (b) (A) Bulb and fluorescent tubes (d); 10-9-65 (e).

80. (S) Messrs. Khetaram Maheswari and Ramchandra Mehta carrying on business under the trade name Brijlal Ramchandra (for) Shri Khetaram Maheswari carrying on business under the trade name Messrs. Brijlal Ramchandra, 157 Netaji Subhas Road, Calcutta (a); MR/1186A, 12-2-45 (b); 17-9-65 (e).

81. (S) Shri Sagarmal Malpani carrying on business under the trade name Messrs. Malpani Dresses (for) Messrs. Sagarmal Malpani and Parmeshwarlal Saboo carrying on business under the trade name Malpani Dresses, 218 Mahatma Gandhi Road, Calcutta (a); MR/2766A, 30-11-64 (b); 18-9-65 (e).

82. Messrs. Hariram Singhania and Shyam Sundar Singhania carrying on business under the trade name Krishna & Co., 157 Netaji Subhas Road, Calcutta (a); MR/233B, 24-4-65 (b); (A) Tarfelt, tarplastic compound (d); 18-9-65 (e).

83. (S) Messrs. Manindra Ch. Poddar, Surendra Ch. Poddar and Motilal Saha carrying on business under the trade name Manindra Ch. Sunil Ch. Poddar (for) Messrs. Manindra Ch. Poddar, Surendra Ch. Poddar and Motilal Poddar carrying on business under the trade name Manindra Ch. Sunil Ch. Poddar, 113 Pagayaputty Street, Calcutta (a); MR/1913A, 10-9-41 (b); 20-9-65 (e).

84. Messrs. Balbir Kumar Sethi and Narinder Nath Sethi carrying on business under the trade name Satish & Co., 14 Pogayaputty Street, Calcutta, (A) Calcutta-1, (a); (S) MR/240B (for) MR/2504A (b); (A) Umbrella parts (d); 21-9-65 (e).

85. Messrs. Ganeshdas Kothari, Gowaldas Kothari, Chandratan Kothari, Gopaldas Kothari, Ballavdas Kothari, Srikumardas Kothari, Dawdayal Kothari, Bithaldas Kothari and Dwarkadas Kothari carrying on business under the trade name Messrs. Protap Chand Kothari, 208 M. G. Road, Calcutta (a); MR/788A, 28-9-41 (b); (A) Liquid chlorine (d); 23-9-65 (e).

86. Shri Krishna Chandra Paul carrying on business under the trade name Kashba Oil Mill, (S) 300 B. B. Chatterjee Road, Calcutta-42 (for) Kasba, Tollygunge (a); PG/355A, 13-11-41 (b); (A) Groundnut oil (d); 10-9-65 (e).

87. Messrs. Babulal Gupta, Dharam Chand Gupta and Karam Chand Gupta carrying on business under the trade name Calcutta Industries, 101 B. T. Road, Calcutta-50 (a); PG/2764A, 10-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cast iron, railway sleeper plate (c); 11-9-65 (e).

88. (S) Shri Hiralal Kothari carrying on business under the trade name D. K. Engineering Stores (for) Shri Hiralal Kothari (natural guardian Pona Devi Kothari) carrying on business under the trade name D. K. Engineering Works, (S) 265/1 B. T. Road, Calcutta-36 (for) 8/3 Bhattacharyya Para Lane, Calcutta-36 (a); PG/2498A, 3-4-61 (b); (A) M. s. and bright bars and rods, brass rods, metal cutting tools and tool bits, lubricants, high speed steel bar and carbon steel bars, machine belts and belt lacings, hacksaw blades, ball and roller bearings, electric lamp and switches (d); 13-9-65 (e).

89. (S) Shri Arun Kumar Modak carrying on business under the trade name Arun Kumar Modak (for) Shri Shib Krishna Modak carrying on business under the trade name Shib Krishna Modak, Cunninghum Street, Naihati, 24-Parganas (a); PG/1809A, 3-11-55 (b); 14-9-65 (e).

90. Messrs. Shiva Prosad Guha, Shyamal Krishna Ghose and Ramrabi Sen carrying on business under the trade name Beau & Company, 93A Baburam Ghose Road, Calcutta-40 (a); PG/2075A, 26-6-58 (b); (A) Electrical siren with accessories (d); 15-9-65 (e).

91. Messrs. Valvoline India (Private) Ltd., 27 R. N. Mukherjee Road, Calcutta (a); RB/1413A, 11-2-48 (b); (A) Empty drums, empty tins and vegetable oils (d); 18-9-65 (e).

92. Messrs. Drums India (Private) Ltd., 27 R. N. Mukherjee Road, Calcutta (a); RB/1411A, 13-3-51 (b); (A) Vegetable oils (d); 18-9-65 (e).

93. Shri Indravadan Kanailal carrying on business under the trade name Indravadan Kanailal, 25 Pollock Street, Calcutta (a); RB/471A, 17-5-50 (b); (A) Casein (d); 20-9-65 (e).

94. Messrs. Jay Jay Automobiles Co. (Private) Ltd., 20 Mangoe Lane, Calcutta (a); RB/71B, 8-6-60 (b); (A) Steel reed (d); 20-9-65 (e).

95. Shri R. R. Thacker carrying on business under the trade name Messrs. Central Oil Co., 36 Brabourne Road, Calcutta (a); RB/426A, 7-12-48 (b); (A) Drums and tins (d); 23-9-65 (e).

96. Shri Sagar Ram Dhar (Karta, Hindu undivided family) consisting of member, namely, Sagar Ram Dhar, Golak Ram Dhar, Partha Ram Dhar, Raghu Ram Dhar, Nitya Gopal Dhar, Rameswar Dhar and Brojeswar Dhar carrying on business under the trade name Trailakya Nath Dhar & Sons, 1/1 Baghbazar Street, Calcutta (a); SH/2412A, 9-3-56 (b); (A) (1) Raw materials: Satin, velvet, salma, zari, chumki, zinc oxide and glycerine after the word 'Nil'. Theatrical and jatra dresses and paints (as manufacture column) after the words "Concl shell products" (c); (A) Wigs, crepe hair, theatrical weapons, spirit gum (d); 10-9-65 (e).

97. (S) Shri Prafulla Kr. De, Radha Dey and Sm. Susanta Bala Dey carrying on business under the trade name Messrs. Industrial & Chemical Concern (for) Shri Prafulla Kr. De, Ramendra Nath Dey and Sm. Susanta Bala Dey carrying on business under the trade name Industrial & Chemical Concern, 24B Shyama Charan Maitra Lane, Calcutta-36 (a); SH/3361A, 14-6-63 (b); 13-9-65 (e).

98. (S) Messrs. Surendra Nath Nandy, Haradhan Sett, Rati Kanta Dey and Sm. Basanti Bala Nandy carrying on business under the trade name Nundy Sett & Co. (for) Messrs. Nundy Sett & Co., 67/40 Strand Bank Road, Calcutta (a); SH/2752A, 4-2-59 (b); 16-9-65 (e).

99. Messrs. Haripada Paul, Haripada Roy, Gour Ch. Paul, Pran Gobinda Paul, Ramgobinda Paul, Hari Ranjan Paul, Hari Gobinda Pal, Sm. Haru Bala Paul, self and legal guardian of Dilip Kr. Paul (minors) Manoranjan Paul (minor) carrying on business under the trade name Sabitri Oil Mills, 58/3A Kashi Nath Dutta Road, Calcutta-26 (a); SH/2072A 10-4-52 (b); (A) Groundnut oil after the words "Oil cake" for sale (c); (A) Groundnut oil (d); 16-9-65 (e).

100. (S) Mr. Loi Lok Chan, Mrs. C. A. Hing alias Chen Chung Jy and Mr. Ying Hsia Chen (Partners) carrying on business under the trade name Messrs. K. T. Hing and Brothers (for) Mrs. Sarah Chan, Mr. Loi Lok Chan, Mr. Loi Wing Chan, Mr. Chan, alias Chan Ying Tzu and Mrs. C. A. Hing alias Chen Chung Jy Yuh (Partners) carrying on business under the trade name Messrs. K. T. Hing and Brothers 48K Chingreehatta Street, Calcutta (a); TL/1413A 6-10-41 (b); 16-9-65 (e).

Explanatory notes.—Regarding the amendmen made, the following code letters have been used indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) mean "Substitute".

S. K. BOSE, Commissioner.

No. 313 C.T.—30th September 1965.—In pursuan of the provisions of section 9 of the Bengal Finan (Sales Tax) Act, 1941 (Bengal Act VI of 1941), th following names and addresses of registered deal-

together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Abdul Sattar, 58/6 Canning Street, Calcutta (a); CL/1286A, 16-4-45 (b); Tobacco, stationery, toilet goods and matches, tea, wax candles, milk products, shoe polish (d); 11-9-65 (e).

2. Messrs. Alibhoy Valabhoy and Akbarally Abdalali carrying on business under the trade name Bengal Bearing Stores, 71A Netaji Subhas Road, Calcutta (a); CR/3084A, 21-3-61 (b); (1) Raw materials. Steel balls and bearing. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Ball bearings (c); 10-9-65 (e).

3. Shri S. P. Samy (Proprietor) carrying on business under the trade name S. P. Samy, 135 Canning Street, Calcutta (a); CR/1570A, 22-3-49 (b); Snuff (d); 11-9-65 (e).

4. Messrs. Sree Durga Works Ltd., Fuleswar, P. O. Uluberia, Dist. Howrah (a); HW/1285A, 24-5-51 (b); All sorts of raw materials—(1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction fitting out or repair of any building; Certified by the purchasing dealers to be required for use in any process in the manufacture of tiles for sale (c); 13-9-65 (e).

5. Messrs. Polley & Co., 94 Panchanantola Road, Howrah (a); HW/844A, 20-9-48 (b); (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, Certified by the purchasing dealer to be required for use in any process in the manufacture of cock, valves, tubewell pumps, engine boiler, fitting and machinery parts for sale (c); 16-9-65 (e).

6. Shri Mathura Prasad Agarwala carrying on business under the trade name Messrs. Mathura Prasad Agarwala, Dinbazar, P. O. and Dist. Jalpaiguri (a); JP/1440A, 29-11-55 (b); Gold and silver (d); 10-9-65 (e).

7. Shri Saral Kumar Chatterjee carrying on business under the trade name Messrs. S. C. Chatterjee & Sons, Babupara, Jalpaiguri Town (a); JP/1504A, 9-9-56 (b); Tea-chest, tea. shooks, fittings, hardware, timber (d); 14-9-65 (e).

8. Shri Krishna Chand Dang, Shri Subash Sachdeva, Shri Kr shalya Arora and Shri Inder Arora carrying on business under the trade name Messrs. Anderson Commercial Agency, 261 Chittaranjan Avenue, Calcutta (a); MK/3673A, 19-12-63 (b); Maize starch (Corn flour), arrowroot (d); 16-9-65 (e).

9. Sm. Mangala Mitra and Shri Sushil Kumar Ghosh carrying on business under the trade name National Metal Industry, 70/2 Gouribari Lane, Calcutta-4 (a); MK/3255A, 27-2-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Lead seals, tin seals and wire seals for sale (c); 17-9-65 (e).

10. Messrs. Novnarayan Marodia and Shyam Sundar Marodia (Partners) carrying on business under the trade name Messrs. Shree Marodia Industries, 30/H/1 Canal East Road, Calcutta (a); MK/2521A, 29-9-54 (b), Oil and oil cakes for sale (c); Edible oil, oil cakes, packing materials, linseed, gunny bags (d); 20-9-65 (e).

11. Messrs. Indian Chemical and Colour Works, 66 Simla Street, Calcutta (a), MK/1232A, 23-5-46 (b); Paints, varnish, linseed oil, turpentines, dry colour, minerals, phenyles and general merchandise as and when required for resale (d); 20-9-65 (e).

12. Shri Shib Chand Pal and Shri Nandalal Pal (Partners) carrying on business under the trade name Messrs. Makhanlal Pal & Nandalal Pal, 2A Nandan Bagan Lane, Calcutta (a); MK/2523A, 14-10-54 (b); Mustard oil, coconut oil, castor oil and til oil, groundnut oil (d); 21-9-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 315 C.T.—30th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Ranajit Kumar Sen and Dhanajit Kumar Sen carrying on business under the trade

name Ranajit Kumar Sen & Brother, R. R. Road, P. O. Raniganj, Dist. Burdwan (a); 834A(AS) Central, 3-9-65 (b); Joists, channel, guarders, rails, angles, tee, steel bars, flat, squares, rounds, plates, gate channels, bolts and washers, c. i. fittings, weights and measures instruments, coaltar, phenol, wire and wire nails, wire netting, hinges, screw, roofing bolts, tower bolt, chair comb, alta, vermilion, lozenges, tooth paste, powder, handles, clips, pad bolts, lock and hacksaw blade, files, hat hooks and tools, collapsible gate and brass fittings, grills, iron strip (d).

2. Shri Vijay Krishna Khemani carrying on business under the trade name Swadeshi Bhandar, Station Road, P. O. Barakar, Dist. Burdwan (a); 835A(AS) Central, 4-9-65 (b); Tea, coffee, cocoa, cocoanut oil, threads, looking glass, glass wares, barley, niddle, ink, comb, alta, vermilion, lozenges, tooth paste, powder, snow, cream, lipstick, lantern and lamps, flit, napthaline, flash lights, pen, pencil, family planning goods, butter, ghee, plastic ware, sweet drick, blade, razor, jam, jelly and buttons (c).

3. Atam Swarup Gupta carrying on business under the trade name Mathuri Co., R. R. Road, Raniganj, Dist. Burdwan (a); 836A(AS) Central, 9-9-65 (b); Zarda, agarbatti, surti, katha, scent, katha and saccharine for use in the manufacture of panmasala (c).

4. Messrs. Manik Lal Dutta, Dhakhina Pada Dey, Kalyani Dutta (minor) and Nandini Dutta (minor) carrying on business under the trade name Bharat Laxmi Cocoanut Oil Mill, P. O. Mollarpur, Dist. Birbhum (a); 837A(AS) Central, 14-9-65 (b); Copra and groundnut, packing, gunny bag and twine for use in packing of goods for sale (c); Machinery parts, copra, groundnut for use in the manufacture of cocoanut oil, groundnut oil and oil cakes (d).

5. Messrs. Lakhraj Bagaria, Prahaldrai Bagaria, Sitaram Bagaria and Jagadish Prosad Bagaria carrying on business under the trade name Bagaria Automobiles, G. T. Road East, Asansol, Burdwan (a); 838A(AS) Central, 15-9-65 (b); Motor parts and accessories, motor oil, grease, tractor parts and accessories, motor electrical goods, battery and bearings (c).

6. Messrs. Rabindra Nath Mukherjee and Debi Prosad Mukherjee carrying on business under the trade name Bhowanipore Hosiery Mart, 35 Ashutosh Mukherjee Road, Calcutta (a); 981A(BH) Central, 11-9-65 (b); Bikes and brasseries (c).

7. Messrs. Indu Rani Punj and Nilender Prakash Punj carrying on business under the trade name Lloyd Sales Corporation, 4A Royd Street, Calcutta (a); 982A(BH) Central, 14-9-65 (b).

8. Sarbasri Purushottam Agarwalla, Biswanath Agarwalla, Puranmal Agarwalla (Partners) carrying on business under the trade name Messrs. Koality, B. C. Road, Burdwan (a); 235A(BN) Central, 10-9-65 (b); Readymade garments (c).

9. Messrs. Bherudan Boid, Champalal Boid, Amarchand Boid and Tolaram Oswal carrying on business under the trade name Amar Motor Parts, Nripendra Narayan Road, Cooch Behar (a); 341(CB) Central, 20-9-65 (b); Automobile parts, grease, break oil, mobile oil, waste yarn, packing paper, guskeits, jolp board, rexine, emari cloth, polishing cloth (c).

10. Messrs. Hirachand Tulshibhai Doshi and Kantilal Tribhovandas Mehta carrying on business under the trade name Messrs. Doshi Commercial Corporation, 55B Canning Street, Calcutta (a); 1670A(CL) Central, 10-9-65 (b).

11. Messrs. Dinesh Chandra Maganlal Mehta, Navnitlal Shantilal Sanghvi, Jayantilal Shantilal Sanghvi and Yahyabhai Salehbhai Qumar (Partners) carrying on business under the trade name Precision Tools & Equipments, 40 Strand Road, Room No. 86, Calcutta (a); 1904A(CR) Central, 10-9-65 (b); Brass cylinder (c).

12. Shri Nathmal Jhunjhunwala (Proprietor) carrying on business under the trade name Indian Export Corporation, 137 Canning Street, Calcutta (a); 1906A(CR) Central, 13-9-65 (b).

13. Shri Nandalal Harsh carrying on business under the trade name Messrs. Bearing and Tools Corporation, 1/1 Vansitart Row, Calcutta (a); 947A(EL) Central, 14-9-65 (b).

14. Shri Krishna Kumar Appuswamy Elluie carrying on business under the trade name Messrs. Ellvie (India) Fine Technik Equipments, 9 Dacres Lane, Calcutta (a); 948A(EL) Central, 15-9-65 (b).

15. Shri Mangilal Khaitan carrying on business under the trade name Prabhat Timber Agencies, 40/1 Swarnamoyee Road, Shalimar, Howrah (a); 1105A(HW) Central, 10-9-65 (b); Timber and logs for the manufacture of planks and spools (d).

16. Messrs. Rajkumar Kajaria and Harikishan Madhogarhia carrying on business under the trade name National Steel and Wire Industries, 72 G. T. Road, (Lilooah) Howrah (a); 1106A(HW) Central, 13-9-65 (b); H. b. wire for the manufacture of H. b. wire and wire nails (d).

17. Messrs. Bholanath Koley, Nabakumar Koley, Rajkumar Koley and Deb Kumar Koley carrying on business under the trade name Premier Engineering Co., 17 Bangalpara 2nd Bye Lane, P. O. Santragachi, Howrah (a); 1107A(HW) Central, 13-9-65 (b).

18. Messrs. Beharilal Gupta and Radheyshyam Khandelwal carrying on business under the trade name B. R. Khandelwal & Co., 152/3/3 Howrah Road, Howrah (a); 1109A(HW) Central, 15-9-65 (b).

19. Shri Ratiram Sharma carrying on business under the trade name Raj Bhandar, Nayabazar, Siliguri, Darjeeling (a); 624A(JP) Central, 14-9-65 (b); Dry fruits, jelly, chillies and colour (c).

20. Shri Madan Lal Chopra carrying on business under the trade name Messrs. Madan Lal Chopra, 6 and 7B Cornwallis Buildings, Calcutta (a); 1335A(MK) Central, 10-9-65 (b); Resin cloth, leather, leather sole (c).

21. Shri Suryakant B. Dighe, Sm. Malini Vaidya and Sm. Asha Gadgil carrying on business under the trade name Messrs. Industrial Enterprises, 237B Maniktola Main Road, Calcutta (a); 1336A(MK) Central, 10-9-65 (b).

22. Messrs. Gordhan Lal Agarwala and Omprokash Agarwala carrying on business under the trade name Messrs. Agarwala Casein Supply Agency, 141 Ultadanga Main Road, Calcutta (a); 1337A(MK) Central, 20-9-65 (b); Casein for the manufacture of casein (d).

23. Messrs. Shyamlal Jain and Shahzadi Lal Jain carrying on business under the trade name Messrs. Shahzadelal Shyamlal Jain, 19/1 Vidyasagar Street, Calcutta (a); 1338A(MK) Central, 22-9-65 (b).

24. Sarbasri Sitaram Khaitan and Muralidhar Saraf (Partners) carrying on business under the trade name Messrs. Bengal Soap & Biscuit Factory, Bazar-patty Lane, Malda (a); 287A(ML) Central, 10-9-65 (b); 1. Consumable stores, e.g., silicate and white foam. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Soap for sale (d).

25. Shri Bhagabandas Kalyani (Proprietor) carrying on business under the trade name Messrs. Ranjan Supply Agency, Mohanbati, Raiganj, West Dinajpur (a); 288A(ML) Central, 14-9-65 (b); Plug top, socket, bulb, wire, fan, switch, holder, radio and radio parts (c).

26. Shri Badri Prasad Gupta and Sm. Kamala Devi carrying on business under the trade name Badri Prosad and Son, Belda Bazar, P. O. Belda, Dist. Midnapore (a); 534A(MN) Central, 16-9-65 (b); Pulses, beson, supari, dhunia, lanka, jira, c. n. oil, g. n. oil, vegetable products, oilcake, mustard seeds, mustard oil, salt (c).

27. Shri Sudhendu Purkayastha carrying on business under the trade name Leo-Aries Enterprises, 5 Maharaja Nanda Kumar Road (South), Calcutta-36 (a); 928A(PG) Central, 14-9-65 (b).

28. Shrimati Belarani Dutta carrying on business under the trade name Messrs. Dutta Brothers, 33 Canning Street, Calcutta-1 (a); 1250A(RB) Central, 17-9-65 (b).

29. Messrs. Ardeshir Adarbad Vania, J. A. Vania, M. G. Patel, B. V. Patel, P. G. Patel, R. M. Patel, R. A. Vania and V. M. Patel carrying on business under the trade name Steelart Agencies, 21 Rajendra Nath Mukherjee Road, Calcutta (a); 1251A(RB) Central, 20-9-65 (b); Steel furniture (c).

30. Shri K. M. Goel carrying on business under the trade name Messrs. Ravi Industries, P-7 Mission Row Extension (New No. 18 R. N. Mukherjee Road), Calcutta-1 (a); 1252A(RB) Central, 20-9-65 (b); Raw materials for manufacture of wood wool (d).

31. Messrs. Chamanlal Seth, Jayantilal Shah and Vinod Rai Shah carrying on business under the trade name Jyoti Electricals, P-37 India Exchange Place, Calcutta-1 (a); 1253A(RB) Central, 20-9-65 (b); Wires, cables and lamps (c).

32. Messrs. Sagareswar Pal and Santilata Kundu carrying on business under the trade name Mineral Traders (India), 153/1 Radhabazar Street, Calcutta (a); 1254A(RB) Central, 21-9-65 (b); Chalk powder, lime stone and dolomite (c).

33. Shrimati Bilas Razdan carrying on business under the trade name Messrs. Malraz Engineers, 13 Brabourne Road, Calcutta-1 (a); 1255A(RB) Central, 23-9-65 (b); Raw materials, machineries and consumable stores, e.g., Motor oil required for the manufacture of springs and components for railway wagons (d).

34. Shri V. S. Satyanarayan Rao carrying on business under the trade name Optical Instruments & Components Co., 99/1K Bidhan Sarani, Calcutta-4 (a); 1288A(SH) Central, 11-9-65 (b); Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of optical instruments (d).

35. Messrs. Ram Payaree Misra and Ram Siromoni Misra carrying on business under the trade name Misra Brothers & Co., 67/19 Strand Bank Road, Calcutta (a); 1289A(SH) Central, 14-9-65 (b); Timber (c).

36. Shri Phool Chand Agarwala carrying on business under the trade name Shankar Agencies, 26 Prasanna Kumar Tagore Street, Calcutta-6, Shop No. 22 (a); 1290A(SH) Central, 16-9-65 (b); Crucibles (c).

S. K. BOSE, Commissioner.

No. 316 C.T.—30th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. Shri Golak Chandra Barat (Proprietor) carrying on business under the trade name Messrs. G. C. Barat, Neamatpur, P. O. Sitarampur, Burdwan (a); 136A(AS) Central, 22-7-57 (b); (A) Lime stone powder (c); 6-9-65 (h).

2. (S) Shri Jamunadas Kundari and Roshanlal Kundari (Partners) carrying on business under the trade name Bharat Glass Co. (for) Shri Jamunadas Kundari (Proprietor) carrying on business under the trade name Bharat Glass Co., Leighton Street, Asansol, Dist. Burdwan (a); 577A(AS) Central, 16-12-60 (b); 8-9-65 (h).

3. Messrs. Eagle Lithographing Co. (Private) Ltd., 26B Christopher Road, Calcutta (a); 138A(BH) Central, 8-7-57 (b); (D) And any other raw materials, buildings and plumbing materials and other materials for factory maintenance, fixtures required for construction, fitting out or repair of any building and other goods for manufacture of printed articles, Insert "Photographic sensitised paper, aluminium,

copper, zinc, steel, brass-salloy, plastic sheets, printing rollers, rubber blankets, varnish and paints" after the words "Inks, chemicals" (d); 10-9-65 (h).

4. Shri Tripti Coomar Roy Choudhury carrying on business under the trade name Messrs. Alex Industries, 17/1B Ganga Prosad Mukherjee Road, Calcutta-25 (a); 660A(BH) Central, 28-10-61 (b); (A) Iron and steel defectives (c); 11-9-65 (h).

5. Messrs. Shevji Velji Kothari, Laxmibai Velji Kothari and Netai S. Kothari (minor) carrying on business under the trade name Messrs. Mocambo Restaurant, 25B Park Street, Calcutta (a); 971A(BH) Central, 31-7-65 (b); (A) Wine (c); 16-9-65 (h).

6. Messrs. Pioneer Industrial Works (Private) Ltd., 101/1 Karaya Road, Calcutta-17 (a); 33A(BH) Central, 21-6-57 (b); (A) Tinned stripers (c); 13-9-65 (h).

7. Sm. Dipti Basu and Shri Asis Ganguly carrying on business under the trade name Messrs. Eric Engineering Corporation, 113/1 Rash Behari Avenue, Calcutta-29 (a); 725A(BH) Central, 28-8-63 (b); (A) Raw materials (d); 14-9-65 (h).

8. Mohammed Hafiz and Bibi Zaibunnissa (Partners) carrying on business under the trade name Messrs. Shansia Paint Supply, 135 Park Street, Calcutta, (A) Calcutta (1) (a); (S) 126B(BH) Central (for) 346A(BH) Central (b); 14-9-65 (h).

9. (S) Dolphin Laboratories (Private) Ltd. (for) Messrs. Dolpin Laboratories (Private) Ltd., 1 Allenby Road, Calcutta (a); 641A(BH) Central, 1-12-59 (b); (A) Drugs and chemicals (c); 15-9-65 (h).

10. Messrs. Sashi Bhusan Dutta, Radha Benode Dutta and Hari Sadhan Dutta (Partners) carrying on business under the trade name Sashi Bhusan Dutta and Sons, Khagra—Post, Berhampore—P. S., Murshidabad (a); 145A(BR) Central, 23-9-61 (b); (A) Pulses, gur and mustard oil (c); 10-9-65 (h).

11. (S) Motilal Lakhotia, Jivani Debi Lakhotia, Sushil Kumar Sardar and Sankarlal Lakhotia carrying on business under the trade name Messrs. Motilal Lakhotia (for) Sarbasri Motilal Lakhotia, Balchand Lakhotia and Punamchand Lakhotia carrying on business under the trade name Messrs. Motilal Lakhotia, Keshav Road, Cooch Behar (a); 71A(CB) Central, 28-6-57 (b); 18-9-65 (h).

12. (S) Messrs. Harak Chand Karwa, Megraj Karwa, Deep Chand Karwa and Dulichand Karwa carrying on business under the trade name Jaharmal Harakchand (for) Messrs. Jaharmal Harak Chand, Biswasingh Road, Cooch Behar (a); 13A(CB) Central, 11-6-57 (b); (A) Asbestos plain sheets and corrugated sheet (c); 22-9-65 (h).

13. Messrs. Jayanti Lal G. Bhansali, Jayanti Lal G. Mehta carrying on business under the trade name Messrs. Jayant Trading Co., 44/45 Ezra Street, Calcutta (a); 1272A(CL) Central, 30-10-62 (b); (A) Glue (c); 10-9-65 (h).

14. (S) Shri Chhajee Ram Sharma (Proprietor) carrying on business under the trade name Messrs. Ambica Trading Corporation (for) Shri Madho Prosad Ruia (Proprietor) carrying on business under the trade name Messrs. Ambica Trading Corporation, 119B Mahatma Gandhi Road, Calcutta (a); 1242A(CL) Central, 27-2-61 (b); 10-9-65 (h).

15. Messrs. Shree Suraj Trading Company Ltd. (S) 4 Synagogue Street, Calcutta (for) 234/2 Upper Circular Road, Calcutta (a); (S) 1903A(CR) Central (for) 965A(SH) Central (b); 10-9-65 (h).

16. Shri Kedarnath Mohata, Gopikishan Mohata, Narayandas Mohata carrying on business under the trade name Surendra & Co., (S) 1 Bonfield Lane, Calcutta-1 (for) 24 Brojodulal Street, Calcutta-6, (D) Calcutta (1) (a); (S) 1905A(CR) Central (for) 76B(SH) Central (b); 11-9-65 (h).

17. (S) Shri Essof Bhai S. Rangwala (Proprietor) carrying on business under the trade name Messrs. Unique Hardware Mart, 109 Old Chinabazar Street, Calcutta (for) Sarbasri Essof Bhai and Mahammed Bhai carrying on business under the trade name Messrs. Unique Hardware Mart, 109 Old Chinabazar Street, Calcutta (a); 1611(CR) Central, 27-5-63 (b); 15-9-65 (h).

18. (S) Sm. Ginia Devi for self and natural guardian mother of minor son Shri Ratan Kumar Agarwala carrying on business under the trade name Maliram Agarwala (for) Shri Maliram Agarwala (Proprietor) carrying on business under the trade name Maliram Agarwala, Kurseong (a); 330A(DJ) Central, 16-2-59 (b); 16-9-65 (h).

19. (S) Messrs. Bathgate & Co. Ltd., 2 Dalhousie Square East, Calcutta (for) 17, 18 & 19 Old Court House Street, Calcutta (a); 16B(EL) Central, 6-7-57 (b); 14-9-65 (h).

20. (S) Shri S. K. Mukherjee (Proprietor) carrying on business under the trade name Messrs. Ideal Engineering Works (for) Messrs. Ideal Engineering Works, 10 British India Street, Calcutta (a); 550A(EL) Central, 20-2-59 (b); (D) Hardware (c); (D) Hardware (d); 15-9-65 (h).

21. Paramjit Singh Sawhney carrying on business under the trade name British Engineering Corporation, (S) 3 Baretos Lane, Calcutta (for) 128 Hazra Road, Calcutta-26 (a); (S) 949A(EL) Central (for) 303A(AL) Central (b); 15-9-65 (h).

22. Messrs. Carew & Co. Ltd. (S) 6 Old Court House Street, Calcutta (for) 4 Fairlie Place, Calcutta (a); (S) 134B(EL) Central (for) 163B(LR) Central (b); 16-9-65 (h).

23. (S) Messrs. Sm. Shyamarani Garg, Rameswar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works (for) Messrs. A. K. Garg, Rameswar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works, 194 G. T. Road, Salkia, Howrah (a); 1028A(HW) Central, 6-3-65 (b); 11-9-65 (h).

24. The National Small Industries Corporation Ltd. carrying on business under the trade name Indo Japanese Prototype Production & Training Centre Baltikuri, Howrah (a); 1011A(HW) Central, 29-1-65 (b); (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores i.e., coke, coal, kerosene oil, diesel oil, gas, bentonite grease lubricating oil, linseed oil, carbide, sand and chemicals for use in manufacture of machine parts machineries, tools and electric measuring instrument (d); 14-9-65 (h).

25. Messrs. Ensign India (Private) Ltd. carry on business under the trade name Ensign In

(Private) Ltd., (S) 261/276/277/5/1 G. T. Road North, Salkia, Howrah (for) 20/21 Stephen House, Calcutta-1 (a); (S) 1108A(HW) Central, (for) 775A(EL) Central (b); 14-9-65 (h).

26. Messrs. Gordhanbhai Desai, Kamala Patel, Madhubhai Naranbhai Patel and Ratilal Patel carrying on business under the trade name Indra Chemical Works, 19 Mohanlal Bahalwala Road, Bally, Howrah (a); 261A(HW) Central, 10-8-57 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Steam coal for the purpose of manufacture of sodium silicate (d); 15-9-65 (h).

27. (S) Messrs. Harihar Prosad Samanta, Shyam Sundar Samanta, Madan Mohan Samanta, Brindan Samanta, Banshi Badan Samanta, Murari Mohan Samanta, Nandalal Gandhi, Musammat Maggi, Anadi Ch. Manna, Kishori Mohan Manna, Sasanka Sekhar Sawtia, Srikanta Ch. Sawtia and Radha Kanta Sawtia carrying on business under the trade name Lakshmi Nath Rice Mill (for) Messrs. Sagar Ch. Samanta, Nandlal Gandhi, Mussammat Maggi, Anadi Ch. Manna, Kishori Mohan Manna, Sasanka Sekhar Sawtia, Srikanta Ch. Sawtia and Radha Kanta Sawtia carrying on business under the trade name Lakshmi Nath Rice Mill, P. O. & Vill. Radhapore, Howarh (a); 520A(HW) Central, 6-4-60 (b); 14-9-65 (h).

28. Sarbasri Ramjilal Agarwala, Kedarmall Agarwalla and Satyanarayan Agarwalla (Partners) carrying on business under the trade name Messrs. Ramjilal Kedarmall, P. O. Malbazar, Dist. Jalpaiguri, Darjeeling (1), Jalpaiguri (1) (a); 53B(JP) Central, 23-6-65 (b); (A) Linseed oil, groundnut oil, groundnut (c); 13-9-65 (h).

29. Messrs. Dhanpatrai Agarwalla, Rambilash Gupta and Maidandas carrying on business under the trade name Dooars Store, Siliguri (a); 292A(JP) Central, 16-7-57 (b); (D) Wool, umbrella (c); 15-9-65 (h).

30. Shri Panchanan Ghosh and Shri Sunil Kumar Ghosh (Partners) carrying on business under the trade name Messrs. Nandan Rope Works, 20 Ultadanga Road, Calcutta-4 (a); 755A(MK) Central, 29-12-59 (b); (A) Coir string and yarn (c); 10-9-65 (h).

31. Sm. Bani Rani Kundu and Sm. Kalyani Rani Kundu carrying on business under the trade name Calcutta Tar Products, 34 Murari Pukur Road, Calcutta (a); 757A(MK) Central, 5-1-60 (b); (A) Cresylic acid, phenol, solvent neptha, sodium sulphate, sodium phenolate, anthracene oil, still bottom oil, wash oil, carbolic oil, dephonalised oil, tar acid (c); (D) Cresylic acid, phenol, solvent neptha, sodium sulphate, sodium phenolate, anthracene oil, still bottom oil, wash oil, carbolic oil, dephonalised oil (g); 10-9-65 (h).

32. Messrs. Spinning Accessories (Private) Ltd., 34 Baranashi Ghosh Street, Calcutta (a); 1300A(MK) Central, 9-5-60 (b); (A) Machinery spare parts and steel wire for use in manufacture, (A) For the purpose of manufacture of stoves and gramophone needle (d); 15-9-65 (h).

33. Shri Sanwar Mull Shraff (Proprietor) carrying on business under the trade name Messrs. Saraf Engineering Works, 38/1 Ramtanu Bose Lane, Calcutta (a); 1094A(MK) Central, 26-11-59 (b); (A) Magnesium sulphate (c); 15-9-65 (h).

34. Sarbasri Bankim Ch. Dey, Batakrishna Dey, Jugal Kishore Dey and Sagar Ch. Dey carrying on business under the trade name Messrs. Sarat Oil Mills, 113A Raja Dinendra Street, Calcutta-6 (a); 844A(MK) Central, 2-2-61 (b); (A) Til seed (c); (A) Til seed (d); 17-9-65 (h).

35. Messrs. The Scientific Chemical Products (Private) Ltd., 226 Bagmari Road, Calcutta (a); 1157A(MK) Central, 22-2-64 (b); (A) Disodium hydrogen citrate (c); 18-9-65 (h).

36. Shri Shyamlal Bhagat, Shri Radheshyam Bhagat, Shri Purusnottamlal Bhagat and Shri Dewakinandan Bhagat carrying on business under the trade name Messrs. Kedar Bux Shyamlal, 161 Muktaram Babu Street, Calcutta (a); 1156A(MK) Central, 20-2-64 (b); (A) Groundnut oil (c); 20-9-65 (h).

37. Messrs. Orient General Industries Ltd., (S) 6 Ghore Bibi Lane, Kankurgachi, Calcutta (for) 14 Radhabazar Lane, Calcutta (a); (S) 121B(MK) Central, (for) 64B(RB) Central (b); 21-9-65 (h).

38. (S) Messrs. Khetaram Maheswari and Ramchandra Mehta carrying on business under the trade name Brijlal Ramchandra (for), Shri Khetaram Maheswari carrying on business under the trade name Messrs. Brijlal Ramchandra, 157 Netaji Subhas Road, Calcutta (a); 46A(MR) Central, 25-6-57 (b); 17-9-65 (h).

39. (S) Shri Sagarmal Malpani carrying on business under the trade name Messrs. Malpani Dresses, 218 Mahatma Gandhi Road (for) Messrs. Sagarmal Malpani and Parmeshwarlal Saboo carrying on business under the trade name Malpani Dresses, 218 Mahatma Gandhi Road, Calcutta (a); 1032A(MR) Central, 15-9-64 (b); 18-9-65 (h).

40. Messrs. Hariram Singhania and Shyam Sundar Singhania carrying on business under the trade name Krishna & Co., 157 Netaji Subhas Road, Calcutta (a); 80B(MR) Central, 24-4-65 (b); (A) Grinding paste, waterproof paper, grinding stores of all types (c); 18-9-65 (h).

41. Messrs. Bhaskar Behara, Singraj Mallick carrying on business under the trade name Kalinga Metal Stores, 105 Netaji Subhas Road, Calcutta (a); 1037A(MR) Central, 9-11-64 (b); (A) Brass, copper (c); 18-9-65 (h).

42. Messrs. Balbir Kumar Sethi and Narinder Nath Sethi carrying on business under the trade name Satish & Co., 14 Pagayaputty Street, Calcutta, (Add) Calcutta-1 (a); (S) 86B(MR) Central (for) 811A(MR) Central (b); (A) Umbrella parts (c); 21-9-65 (e).

43. Messrs. Ganeshdas Kothari, Gwaldas Kothari, Chandratan Kothari, Ballavdas Kothari, Sri Kumar Kothari, Gopaldas Kothari, Dawdayal Kothari, Bithaldas Kothari, Dwarkadas Kothari carrying on business under the trade name Pratap Chand Kothari, 208 M.G. Road, Calcutta (a); 145A(MR) Central, 27-6-57 (b); (A) Liquid chlorine (c); 23-9-65 (h).

44. (S) Shri Kothari carrying on business under the trade name D. K. Engineering Stores (for) Shri Hiralal Kothari (natural guardian Pona Devi Kothari) carrying on business under the trade name D. K. Engineering Works, (S) 265/1 B. T. Road, Calcutta-36 (for) 8/3 Bhattacharyya Para Lane, Calcutta-36 (a); 538A(PG) Central, 5-4-61 (b); 13-9-65 (h).

45. Messrs. Shovana Ghose, Gayatri Ghose, Ratna Ghose and Arati Ghose carrying on business under the trade name Hindustan Papers, 72 Akshoy Kumar Mukherjee Road, Baranagar, Calcutta-50 (a); 738A(PG) Central, 10-9-63 (b); (A) Raw materials, plants, machinery, spare parts and accessories for use in the manufacturing of packing wrappers, cartoons and paper board (d); 13-9-65 (h).

46. Messrs. Drums (India) Private Ltd. carrying on business under the trade name Drums India Private Ltd., 27 R. N. Mukherjee Road, Calcutta (a); 1082A(RB) Central, 1-11-57 (b); (A) Vegetable oils (c); 18-9-65 (h).

47. Shri Harbajan Singh Kalra carrying on business under the trade name Messrs. Jastej Engineering & Metal Works, P-36 India Exchange Place, Calcutta (a); 1171A(RB) Central, 24-11-64 (b); (A) Raw rubber and rubber chemicals (c); 17-9-65 (h).

48. Messrs. Valvoline (India) Private Ltd., 27 R. N. Mukherjee Road, Calcutta (a); 1084A(RB) Central, 1-7-57 (b); (A) Empty drums, empty tins and vegetable oils (c); 18-9-65 (h).

49. Shri Vijay Singh Surana carrying on business under the trade name Messrs. Hind Traders, 14/2 Old Chinabazar Street, Calcutta (b); 785A(RB) Central, 15-1-60 (b); (A) Hot plate, distribution board and metal clad switch (c); 21-9-65 (h).

50. Shri Chandra Kala Saboo and Dwnika Prosad Somani carrying on business under the trade name Messrs. Maheswari Mineral Industries, 2 Seth Pukur Road, Calcutta (a); 184A(SH) Central, 18-7-57 (b); (A) (1) Raw materials: Soap stone, graphate bektonite, coal, black lead, china clay, lime stone and dolomite after the word "Fire clay", "Powder of" before the word "Fire clay" (as manufacture column) (d); (A) Fire bricks, sand and lime stone, iron ore, chrome ore and manganese ore (c); 10-9-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add", (D) means "Delete", (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 317 C.T.—30th September 1965.—In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation or distribution of electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of cancellation.

1. Messrs. United Shoe Co., 12B Cornwallis Buildings, Calcutta-12 (a); 509A(MK) Central, 11-1-58 (b); Shoes (c); 15-9-65 (h).

2. Shri Hiralal Shaw carrying on business under the trade name Messrs. Hiralal Shaw, 77 Amherst Street, Calcutta (a); 10A(MK) Central, 1-7-57 (b); Scrap iron, old and new iron materials (c); 15-9-65 (h).

3. Messrs. Mongala Mitra, Sushil Kumar Ghosh carrying on business under the trade name National Metal Industry, 70/2 Gouribari Lane, Calcutta (a); 938A(MK) Central, 22-12-61 (b); Lead seals, tin seals wire seals (d); 17-9-65 (h).

4. Shri Krishna Chand Dang, Shri Subash Cachdeva, Shri Kaushalya Arora and Shri Inder Arora carrying on business under the trade name Messrs. Indersons Commercial Agency, 261 Chittaranjan Avenue, Calcutta (a); 1144A(MK) Central, 19-12-63 (b); Maize starch (corn flour), arrowroot (d); 20-9-65 (h).

5. Messrs. Gupta Tea House, 7/1 Durga Charan Chatterjee Lane, Calcutta-3 (a); 68B(SH) Central 2-7-57 (b); Tea, tea chest, paper packing material confectionery and biscuits (c); 16-9-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYANA 25] THURSDAY, DECEMBER 16, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL

NOTIFICATIONS

No. 319C.T.—14th October 1965.—In pursuance of ıe provisions of section 9 of the Bengal Finance (Sales ax) Act, 1941 (Bengal Act VI of 1941), the following ames and addresses of newly registered dealers together ith a description of the goods covered by their registra- ion certificates are published for general information :—

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

.. Shri Pritham Singh Sall, Proprietor, carrying on siness under the trade name Messrs. Punjab Motor lustries, 1 Bijoy Bose Road, Calcutta-25 (a); AL/ 7A, 17-9-65 (b); (1) Raw materials, (2) Plant, machi- y, spare parts and accessories, (3) Consumable res, viz. paints. Provided that all goods for which mption from payment of sales tax is claimed are nded for use in the actual process of manufacture of goods named below : (i) Bodies of motor, bus and y (c).

. Messrs. Jayshree Exporters Ltd., P-7 Transport ot Road, Calcutta-27 (a); AL/1118A, 18-9-65 (b); and jute goods (d).

3. Shri Manick Lal Chandra, proprietor, carrying on business under the trade name Messrs. Manick Lal Chandra, 10/1 Orphangunge Market, Calcutta-23 (a); AL/1119A, 21-9-65 (b); Chillies, barley, til oil, ground nut oil, cocoanut oil, tea, tooth brush and paste, coriander seed, zeera, aniseed, zelly, orange squash and catechu (d).

4. Sarbashri Ananda Gopal Roy, Sitangshu Sekhor Roy, Hemanshu Sekhar Roy and Chandra Sekhor Roy carrying on business under the trade name Messrs. Sanitary Forum, 144/H Dr. Shyama Prosad Mukherjee Road, Calcutta-26 (a); AL/1120A, 21-9-65 (b); Sanitary and plumbing materials (d).

5. Shri Ram Sarikhan Singh carrying on business under the trade name Messrs. Ram Sarikhan Singh, 35 Chetla Station Yard, Calcutta-27 (a); AL/1121A, 27-9-65 (b); Coal (d).

6. Shri Gaja Prosad Bajpai carrying on business under the trade name Messrs. Bajpai Stores, 8/1 Circular Garden Reach Road, Calcutta-23 (a); AL/1122A, 27-9-65 (b); Hosiery goods and readymade garments (d).

7. Shri Rajendra Singh carrying on business under the trade name Messrs. Simla Restaurant, 40/A Ashutosh Mukherjee Road, Calcutta-20 (a); AL/1123A, 29-9-65 (b); (1) Raw materials and (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cooked food, tea, snacks, (ii) caesin and aerated water for sale (c).

8. Sarbashri Haridas Madhavji, Lata Haridas,, Mahendra Haridas Popat, Dinesh Haridas Popat carrying on business under the trade name H. Pranjiwan Bothers, 156 Mahatma Gandhi Road, Calcutta (a);

AT/4102A, 18-9-65 (b); Readymade garments, tie (d); (1) Raw materials (cloths), (2) Plant, machinery, spare parts and accessories. (Hooks, buttons, elastics, thread labels). Provided all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below :—Readymade garments (c).

9. Messrs. Gangadas Jhawar, Brij Keshore Jhawar, Narendra Kumar and Raj Kumar Tekriwal carrying on business under the trade name Ideal Auto Enterprises, 11 Hungerford Street, Calcutta (a); BH/3865A, 17-9-65 (b); Perforated trays (d).

10. Shri Krishan Lal Dewan carrying on business under the trade name Messrs. Manoco Sales Agencies, 5 Puddapukur Road, Calcutta (a); BH/3866A, 17-9-65 (b).

11. Shri Tulsi Bansh Prakash Punj carrying on business under the trade name Messrs A[illegible], 4A Royed Street, Calcutta (a); BH-3867A, 17-8-65 (b); Transformers, electric wires, plug sockets, ducts and condenser (d).

12. Shri Bhabotosh Guha Roy carrying on business under the trade name Messrs. Gopal Stores, 161/3 Rash Behari Avenue, Calcutta (a); Readymade garments and hosiery goods (d); BH/3868A, 20-9-65 (b).

13. Shri Ambar Mitra carrying on business under the trade name Mascot Enterprise, 52 Sayed Amir Ali Avenue, Calcutta (a); BH/3869A, 21-9-65 (b); (1) Raw materials, (2) Machineries and accessories, (3) Consumable stores, e.g., tools, fuel oil and coke, lubricating oil and greases. Porvided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :—Pressure die castings and gravity castings (c).

14. Messrs. Nikhil Ch. Dey and Jotindra Nath Roy carrying on business under the trade name Ma-Kali Bakery, 116 Park Street, Calcutta (a); BH/3870A, 21-9-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bread and biscuits (c).

15. Messrs. Khardah Engineering Co. private Ltd., 6A Jogesh Mitter Road, Calcutta (a); BH/3872A 23-9-65 (b); Raw materials, machinery, accessories and spare parts. Provided that all goods for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of the goods named below : Throttle valve, strapping machine, wedge for fix, milling fixture, pinion, pall and spring, truck link pins, "U" Bolt, needle, pin and romer pin, plate gauge, slotted pin, valve, drilling fixture cylinder for mill flat, clips, bie parts, slot tool holder, worm spindle (c).

16. Shri Sudhir Narayan Deb, Proprietor, carrying on business under the trade name Messrs. Sudhir Narayan Deb, Vill. Tuira, P. O. Kochdihi, District Bankura (a); BK/630A, 18-9-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of goods named below : (i) Fire-wood (c).

17. Sarbashri Harendra Kumar Sutradhar and Jatindra Kumar Sutradhar, partners, carrying on business under the trade name Messrs. Shri Krishna Firm, Kalna Road, Burdwan (a); BN/1494A, 27-9-65 (b); Sized wood (d).

18. Sarbashri Damji Patel, Maganlal Patel, Premji Haribhai Patel, partners, carrying on business under the trade name Messrs. D. S. Patel & Co., B. B. Ghosh Road, Burdwan (a); BN/1495A, 28-9-65 (b); Biri tobacco biri leaf and thread (d).

19. Shri Ansur Rahaman Proprietor, carrying on business under the trade name Messrs. Ansur Bhai, Dhuliyan, Murshidabad (a); BR/805A, 22-9-65 (b); Biri leaves (d).

20. Messrs. Sarasi Kumar Raha and Sanat Kumar Raha (Partners) carrying on business under the trade name Messrs. Raha Brothers, 33 Broja Bhusan Gupta Main Road, Khagra Post, Murshidabad (a); BR/806A, 29-9-65 (b); Usha sewing machine, usha sewing machine accessories, usha fan and usha fan accessories (d).

21. Shri Manindra Mohan Roy, Proprietor, carrying on business under the trade name Messrs. Mahadeb Chandra Madhusudan Roy, Barabazar, Alipurduar, District Jalpaiguri (a); CB/1038A, 28-9-65 (b); Oil seeds, groundnut oil, coconut oil, paper, washing soap, varnishes and paints, soda ash, perfumeries and and stationary goods, spieces, sutti, coir (d).

22. Shri Kanailal Saha Proprietor, carrying on business under the trade name Messrs. Laxmi Narayan Stores, Sawadagar Patty, District Cooch Behar (a) CB/1039A, 29-9-65 (b); Nuts and batts, screw, kabja enamals, glass, slate, paints, carpentary tools, book binding, materials, locks and key, tube wells, pipes nets (d).

23. Shri Trilok Chand Agarwal, Shri Kewal Krishan Agarwal and Shri Purushottamdas Agarwal, partners, carrying on business under the trade name East India Steel Co., 40 Strand Road, Calcutta (a); CR-3643A. 17-9-65 (b); Mild steel articles, mild steel plates, scal plates, scale, nuts, bolts, pipe fittings (d).

24. Shri Yadavgiri Paiyawala, Proprietor, carrying on business under the trade name Precision Engineering Corporation, P/7 Old Chinabazar Street, Calcutta (a) CR/3644A, 20-9-65 (b); Valves and cocks, hydrawli and steam packings, rubber tralley wheels, tubewel pumps, graphite powder, soap-stone powder and anvils (d). (1) Raw materials, cast iron, brass, bol and nuts, bucket, balves, rubber compound, pipes a pipe fittings, (2) Plant machinery, spare parts a accessories, (3) Consumable stores, viz. Plant, lubrica ing, oil, grease, etc.; Provided that all goods for whi exemption from payment of sales tax is claimed a intended for use in the actual process of manufactu of the goods named below : (i) Tubewell pumps, tralle wheels, valves and cocks (c).

25. Shri Nityagopal Saha and Shri Nabendu Naray Saha, partners, carrying on business under the tra name G. Sowari & Co, 4/5 Jackson Lane, Calcutta (CR/3646A, 20-9-65 (b); (1) Raw materials, (2) Pla machinery spare parts and accessories. Provided th all goods for which exemption from payment of sa tax is claimed are intended for use in the actual proc of manufacture of the goods named below : (i) Shav brush, vermilion, essence (c).

26 Kumar Abanindra Narayan Singh and Kumar Nirmalendu Narayan Singh, carrying on business under the trade name Messrs Calsens (India), 6/1A British Indian Street, Calcutta (a): EL/3751A, 17-9-65 (b): pipes, pipes fittings and air receiver taks (d)

27 Sarbashri Swapan Kumar Adhya, Sunil Kr Adhya, Panchanan Adhya and Narendra Nath Das, carrying on business under the trade name Messrs Victor Press, 3 Mangoe Lane, Calcutta (a); EL/3752A, 21-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumbable stores, e g , ink, lead type. Provided that all goods for which exemption from paymetof sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :— (1) Printed matters (c)

28. Messrs. Madhav Bihari Chitlangia, LaxmiNiwas Chitlangia, Chand Devi Chitlangia and Kasturi Devi Chitlangia carrying on business under the trade name Associated Manufactures (India), Brojonath Lahiri Lane, Santragachi, Howrah (a); HW/3113A, 17-9-65 (b); Steel window and grill (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., gas, paints, linseed oil and mobile oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Fabricated steel structure (c).

29. Messrs. Deepchand Chaudhary and Sauwarmal Chaudhary carrying on business under the trade name Chaudhary Brothers, 14/1 Ashu Bose Lane, Belilious Road, Howrah (a); HW/3114A, 17-9-65 (b); Pipe and pipe fittings (d).

30. Messrs. Jasada Nandan Chaudhury, Ashok Nandan Choudhury, Dilip Nandan Choudhury and Tarapada Manna carrying on business under the trade name S. S. Mould Engineering Concern, 76 Narasingh Dutt Road, Howrah (a): HW/3115A, 18-9-65 (b): (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Dies, moulds, (ii) Railway electrical overhead, (iii) Fittings (c).

31. Messrs. Premchand Satsangi, Prem Kumar Satsangi, Jiwanlata Satsangi, Nan Prasad Satsangi and Prem Prasad Satsangi carrying on business under the trade name Usha Engineering Industries, 43 Gowshalla Road, Lilooah, Howrah (a); HW/3116A, 20-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Tin ingots (c).

32. Shri Dhananjoy Chatterjee and Ashutosh Mukherjee and Co. (Pr.) Ltd., carrying on business under the trade name Prosad Engineering Works, 22 Ramlal Mukherjee Lane, Salkia, Howrah (a); HW/3117A, 20-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Railway carriage and (ii) Wagon components (c).

33. Shri Brindaban Behari Das carrying on business under the trade name Palley Dass & Co., 251 Netaji Subhas Road, Howrah (a); HW/3118A, 21-9-65 (b); Lime and sand (d). (1) Raw materials., (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Soorkey (c).

34. Shri Satya Charan Mullick carrying on business under the trade name Shri Durga Mistanna Bhandar 197 Shibpur Road, Howrah (a); HW/3119A, 21-9-65 (d); (1) Raw materials, (2) Plant machinery, spare parts and accessories. (3) Consumable stores e g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Sweetmeat, curd and nonta (c).

35. Shri Rabindra Lal Banerjee carrying on business under the trade name S. R. Iron Industries, Brojonath Lahiri Lane, Santragachi, Howrah (a); HW/3120A, 22-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Nuts, bolts and rivets (c).

36. Shri Madan Mohan Bhar carrying on business under the trade name Orient Engineering Works, 12 Belilious Road, Howrah (a); HW/3121A, 22-9-65 (b); Pressure vessels, sheet metals, valves, cast iron pipes and brass tubes (d).

37. Shri Jawahar Lal Shaw carrying on business under the trade name Jawaharlal Haribar Prasad Shaw, 59 Kali Kundu Lane, Howrah (a); HW/3122A, 23-9-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Various sizes of M. S., (ii) plate cuttings (c).

38. Messrs. Madan Chandra Ghosh and Netai Chandra Ghosh carrying on business under the trade name Ghosh Industries, 20'W' Road, P. O. Dasnagar, Howrah (a); HW/3123 A23-9-65 (b): (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for used in the actual process of manufacture of the goods named below for sale (i) Bolts, nuts, screws and taper, (ii); pinns (c).

39. Shri Anganlal Gupta carrying on business under the trade name Gupta Steel Engineering Co 12 Maharshi Debendra Road, 2nd floor, Calcutta (a); JK/3500A, 17-9-65 (b): M.s. plate, M. S. flats, M. S. angles, M. S. rounds, M. S. joist, M. S. channel, M. S. sheet, M. S. rails, and b. p. sheet cuttings (d);

40. Messrs. Radha Gobinda Kundu, Gopinath Kundu Barin Chandra Kundu, Madhab Chandra Kundu, Ratan Chandra Kundu, Braja Ballav Kundu, Anil Chandra Paul and Sunil Chandra Paul carrying on business under the trade name Jai Durga Bhander, 13B Digamber Jain Temple Street, Calcutta-7 (a),

JK/3501A, 17-9-65 (b); Corriender seeds, cumin seeds, topioca starch and dry chillies (d).

41. Messrs. S. K. Chatterjee, Estate Private Ltd, Proprietor, carrying on business under the trade name Messrs. Morgan Engineering Works, 20/1 Maharshi Debendera Road, Calcutta (a); JK/3502A, 18-9-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: (1) Jute mill machinery parts and accessories and cast iron (ii) mild steel and Brass metal for sale (c).

42. Messrs. Proti Ranjan Banerjee, Prasanta Kumar Banerje and Mantu Gopal Saha carrying on business under the trade name Jyoti Distributor, Maynaguri, Jalapiguri (a); JP/2264A, 20-9-65 (b); Kerosine (d).

43. Messrs. Murarilal Agarwala, Banwarilal Bansal and Jagdish Prasad Agarwala carrying on business under the trade name Dooars Timber Depot, 2nd Mile Dabgram, Sevoke Road, P. O. Ektrasal, P. S. Rajgung, Jalpaiguri (a); JP/2265A, 21-9-65 (b); Timber and sawn timber (d).

44. Assistant Engineer, Brick and Tile Board, Development and Planning Department Kalyani, Nadai, carrying on business under the trade name Brick and Tile Board, Government of West Bengal, Kalyani, District Nadia (a); KR/2117A, 17-9-65 (b); All goods for use in the actual process of manufacture of Bricks and tiles (c).

45. Messrs. Madan Mohan Dey and Mon Mohan Dey, partners, carrying on business under the trade name Messrs. Dey Brothers, Ranaghat, Barabazar, District Nadia (a); KR/2118A, 20-9-65 (b); Iron rods, ironnet, flat iron, burbed, wire, tube-well pipe, pump, strainer, reiging and sanitary equipments (d).

46. Messrs. Nutangram Co-operative Brick Moulding Society Ltd., Saktinagar, Nadia (a); KR/2119A, 23-9-65 (b); Raw materials, consumable stores viz. Coal, fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Brick, tiles and soorky (c).

47. Shri Sailendra Nath Banerjee, carrying on business under the trade name Hillpick Trading, 16 India Exchange Place, 2nd floor, Room No. 12A, Calcutta (a); LR/3734A, 13-9-65 (b); Tea (d).

48. Messrs. Kurban Husain M. Akbarali and Abdul Sattar Khan carrying on business under the trade name K. Hussain & Co., 22 Canning Street, Calcutta (a); LR/3735A, 14-9-65 (b); (1) Tools, (2) g. i. pipes, (3) pipe fittings, (4) polythene tubes, (5) rubber sheets, (6) gloves, (7) tapes, (8) saws, (9) screws, (10) nuts, (11) bolts, (12) washers, (13) rivets, (14) bearings, (15) block, (16) chains, (17) oil cans, (18) leather bucket, (19) pulley, (20) air compressor, (21) magnet, (22) belting, (23) clamp, (24) emery cloth, (25) straping machine, (26) hose pipe (27) door closer, (28) spirit level, (29) wire nails, (30) hammer, (31) m. s. bar, (32) wire netting, (33) asbestos sheet (d).

49. Shri Krishna Prasad Patra, carrying on business under the trade name Gandheswari Restaurant, 22 Strand Road, Calcutta (a); LR/3736A, 17-9-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: Cooked food and tea (c); Cakes (d).

50. Messrs. Basudeo Shroff and Radheshyam Khaitan, carrying on business under the trade name Dinesh Trades Corporation, 15A Clive Row, Calcutta (a); LR/3738A, 23-9-65 (b); Ling belt, card pin, bobbin carrier rivets, rivets, box end spring, m.s. rivet, m.s. link, sacking shuttles, magzin spring, roll former vlve spring, oil nepples, grease nepples, hessian shuttles, compration terner spring, tension spring, r. o. neddle, aluminium ring, boxened spring, r.o.cone, proceling shuttles eye, felt washer, ren old chain, sproket penion, h. s. s. t. tool bit, clipper, brass tank, spanner, v. belt, red oxide, r. o. pad, felt plug, felt bobbs, r. o. machine chain, grill pins, detector lifter pin, flyer duely, felt pad, gill rivets, cartage fuse, carded belt hook, porcelain goods, macking flyer, hammer, bearing, talve, all wood plading cloth, pitch roller chain, v. pully, leather lace, porcelain eyelete, grease, brass slots, porcelain thread guide, spare parts, porcelain thread guide, spare parts, porcelain sleeves, nyloc nut, stancial stand porcelain, pressing roller complete, shuttle cover, loom spring, rubber rings, rubber pressing rollers, grease cup, sewing machie spare parts, bobbin, swell-wood, needles, staves, hair belting, shutters, valves (d).

51. Shri Ajit Kumar Sen carrying on business under the trade name Harmac, 5 Clive Row, Room No.68, Calcutta (a); LR/3739A, 23-9-65 (b); 1. R.s.joists or beams, 2. M.S.plates, 3. Coolled rolled sheet, 4. G.c.sheets, 5. G. p. sheets, 6. M. S. flats, 7. M. S. rounds, 8. M. s. b. p. sheets, 9. M. s. channels, 10. High carbon rounds, 11. M. s. angle (d).

52. Sarbashri Dhirendra Nath Sen Gupta, Gonendra Nath Das and Sunil Chandra Roy, partners, carrying on business under the trade name Messrs. Kaliaganj Brick Manufacturing Company, Kaliaganj, West Dinajpur (a); ML/828A, 21-9-65 (b);

53. Sarbashri Makhan Lal Paul, Ashok Kumar Paul, Arabinda Kundu, Belarani Khan and Biswanath Kundu carrying on business under the trade name Hindusthan Soap Factory, Jamda, P. O. Jhargram, District Midnapore (a); MN/1825A, 21-9-65 (b); Washing soap (d).

54. Shri Hari Satya Kolya carrying on business under the trade name Gouranga Saw Mill, Chandrakona Town, P. O. Chandrakona, District Midnapore (a); MN/1826A, 23-9-65 (b); 1. Raw materials. 2. Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Wooden furniture (c);.

55. Shri Ramnagina Pandey carrying on business under the trade name Ramnagina Pandey, Kharida, Fatak Bazar, P. O. Kharagpur, District Midnapore (a); MN/1827A, 23-9-65 (b); Lime (d).

56. Shrimati Asha Lata Biswas carrying on business under the trade name Asha Engineering Works, 38/1 Nainan Para Lane, Calcutta-36 (a); PG/3282A, 18-9-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Bolts, nuts, rivets and screw (c).

57. Messrs. Monoranjan Sarkar and Niranjan Sarkar carrying on business under the trade name Sarkar Brothers, Natore Park, Calcutta-39 (a); PG/3283A, 22-9-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Sized timber (c); Bamboo and timber (d).

58. Shri Ramlal Tantia carrying on business under the trade name Messrs. Tantia Cycle and Rickshaw Co., Barakar Road, Purulia (a); PR/482A, 17-9-65 (b); Cycle, cycle parts, cycle tyres, cycle tubes (d).

59. Shri Dharambir Mahawar, Shri Mahabirprosad Mahawar, Shri Raghubirprosad Mahawar, partners, carrying on business under the trade name Messrs. Dharambir Hardware Co., 161 Netaji Subhas Road, Ground floor, Calcutta (a); RJ/3164A, 22-9-65 (b); Wire nail, kodali, panel pin (d).

60. Shri Hiralal Das, Shri Sonalal Das, Shri Jawharlal Das, partners, carrying on business under the trade name Messrs. Hiralal Das and Bros., 37 Mirbaharghat Street, Calcutta-7 (a); RJ/3165A, 25-9-65 (b); Coir string, jute twine, coir rope, jute rope (d).

61. Messrs. Gour Mohan Sadhukhan, Lakshan Chandra Sadhukhan and Rashbehari Sadhukhan, carrying on business under the trade name Gour Mohan Sadhukhan & Sons, 14N Centre Sinthee Road, Calcutta-50 (a); SH/3729A, 17-9-65 (b); 1. Raw materials; 2. Consumable stores, e.g. coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the manufacture of the goods named below : Palm sugar candy (c).

62. Messrs. Babulal Dugar, Kamal Singh Dugar, Nirmal Kumar Dugar and Nirmala Kumari Dugar carrying on business under the trade name Dugar & Co., 20 Pathuriaghata Street, Calcutta (a); P-12 New Howrah Bridge Approach Road, Calcutta-1 (a); SH/238B, 17-9-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Umbrealla (c).

63. Shri Sheogopal Misra carrying on business under the trade name Kanpur Vegetable Stores, 62A Kali Krishna Tagore Street, Calcutta-7 (a); SH/3730A, 21-9-65 (b); Cocoanut oil, groundnut oil (d).

64. Messrs. Serampore Wholesale Consumers Co-operative Society Ltd., 5 Mukerjeepara Lane, Serampore Hooghly (a); SP/1765A, 22-9-65 (b); Groundnut oil, coconut oil, spices, tiloil, tooth paste, butter, ghee (d).

65. Messrs. Bejoy Prosad Bhakat, Shibananda Bhakat and Panchu Gopal Bhakat, partners, carrying on business under the trade name Bejoy Prosad Bhakat & Co., 45 Kalahata, Sheoraphully, Hooghly (a); SP/1766A, 23-9-65 (b); Groundnut oil, coconut oil, tea, spices, ghee (d).

66. Sarbashri Bhujanga Bhusan Dalal, Sekhar Chandra Dey, partners, carrying on business under the trade name D. D. Engineering Works, 98/2/1 Beliaghata Main Road, Calcutta (a); TL/2990A, 18-9-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, e.g., machine oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Drum, shaft, bush, penian, leaver, bracket, ring, coupling crub winch, jack (c).

67. Shrimati Kalyani Bhattacharjee, Proprietress, carrying on business under the trade name, B. Chandan & Co., 77 Dharamtolla Street, Calcutta-13 (a); TL/2991A, 21-9-65 (b); 1. Raw materials, 3. Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Aluminium castings, (ii) Phosphorous bronze castings, (iii) Gun metal castings, (iv) Metal castings and (v) Lead castings (c).

68. Shri Laxmi Cotton Traders Private Ltd., carrying on business under the trade name Laxmi Industries, 10 Bruce Street, 2nd floor, Bombay Fort, Bombay (Port of Calcutta) (a); CS/41A, 21-9-65 (b).

69. Shrimati Chand Rani, Shrimati Sushila Rani and Shri Chandra Prokash Gupta, Partners, carrying on business under the trade name Oriental Handicrafts Corporation, 887 Chatta Shahji Chawri Bazar, Delhi-6 (a); CS/42A, 21-9-65 (b).

S. K. BOSE, Commissioner.

No. 320C.T.—14th October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes :- (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendement.

1. Shri Hari Madhab Ghosh, Proprietor, carrying on business under the trade name Tri Products (India), 39 Harish Chatterjee Street, Calcutta (a); AL-1071A, 30-3-65 (b); (A) Soap (d); 20-9-65 (e).

2. Sarbashri Satish Chandra Paul & Balai Charan Paul carrying on business under the trade name Messrs. Satish Chandra Paul , Balai Chardra Paul, 17/23, Orphangunge Market, Calcutta (a); AL-41A, 21-9-41 (b); (A) Castor oil and linseed oil (d); 20-9-65 (e).

3. Sarbashri Surendra Nath Dey, Tin Couri Paul, Jatindra Nath Dey and Fakir Chandra Paul carrying on business under the trade name Messrs. Nalin Chandra Dey & Tin Couri Pal, 17-22 Orphangunge Market, Calcutta (a); AL-49A, 12-7-46 (b); (A) Castor oil and linseed oil (d); 20-9-65 (e).

4. Sarbashri Jatindra Nath Dewan and Muktaran Mondal carrying on business under the trade name of Messrs. Dewan & Co., 46-1 Circular Garden Reach Road, Calcutta (a); AL-1079A, 18-5-65 (b); (A) Tooth paste, tooth powder, tooth brush, shaving brush, shampoo hair oil and blade (d); 21-9-65 (e).

5. Mrittunjoya Dey, Pabitra Bhusan Dey & Madhusudhan Dey carrying on business under the trade name Messrs. Gopal Chandra Dey, 23 Orphangunge Market, Calcutta (a); AL-494A, 21-9-41 (b); (A) Linseed oil, cocoanut oil, ground nut oil and mowa oil (d); 25-9-65 (e).

6. Shri Ishwarlal Shah, carrying on business under the trade name Messrs. Ishwarlal Shah & Co., 71 Canning Street, Calcutta (a); AT-3803A, 7-2-62 (b); (A) Rubber ball (d); 17-9-65 (e).

7. Shri Lalit B. Parekh, Proprietor, carrying on business under the trade name Messrs. B. Parekh & Sons, 71 Canning Street, (A-3) Calcutta (a); AT-2873A, 15-3-52 (b); (A) Coffee, chocoloate, chewinggum bubblegum, barley, robin blue, blades (d); 20-9-65 (e).

8. Sarbashri Tolaram Kandoi, Ramnarain Kandoi, Banwarilal Kandoi and Lalchand Kandoi, partners, carrying on business under the trade name Messrs. Baldeo Ramnarain, 192 Jamunalal Bazaz Street, Calcutta (a); AT-3940A, 16-11-63 (b); (A) Coir string, wrenches, cane baskets, bolts and nuts, electrical contact (d); 18-9-65 (e).

9. Messrs. Abhechand Doshi, Jaisukhlal Dali Chand Sheth, Sm. Indumati Champaklal Doshi carrying on business under the trade name Champion Trading Company, 72 Canning Street, (A) 192 Old Chinabazar Street, Calcutta (a); (S) AT-320B (for) AT-3914A (b); 21-9-65 (e).

10. Messrs. Radhakishan Jhunjunwala and Savetridevi Jhujunwalla carrying on business under the trade name Radhakishan Jhunjunwala & Co. (S) 12 Noormal Lohia lane, Calcutta (for) 12 Noornal Lohia Lane, Calcutta, 180 Mahatma Gandhi Road, Calcutta (a); (S) AT-4103A (for) AT-258B (b); 22-9-65 (e).

11. Shri Gurcharandas Wahi carrying on business under the trade name Messrs. Delhi Traders, 8 Amratola Street, Calcutta (a); AT-3896A, 27-3-63 (b); (A) Electrodes (d); 22-9-65 (e).

12. Shri Anilkumar Ratilal Ghelani, carrying on business under the trade name Messrs. Calcutta Commercial Agency (S) 71 Canning Street, (A-312) Calcutta (for) 33 Armenian Street, Calcutta (a); AT-2970A, 30-10-52 (b); 22-9-65 (e).

13. Shri Ratilal D. Ghelani, carrying on business under the trade name Messrs. Ratilal D. Ghelani, (S) 71 Canning Street, (A-312) Calcutta (for) 33 Armenian Street, Calcutta (a); AT-670A, 29-1-47 (b); 22-9-65 (e).

14. Messrs. Iron & Wire Products (P) Ltd., 33 Armenian Street, Calcutta (a); AT-3856A, 13-11-62(b); (A) After the words stainless steel wire goods named below : Steel trunks (c); (A) Steel folding chairs (d); 22-9-65 (e).

15. Sarbashri Kesharlall Narveram Desai, Ramniklall K. Desai, Vasantrai K. Desai carrying on business under the trade name R. Vasantrai 71 Canning Street, (C-13), Calcutta (a); AT-2442A, 8-5-50 (b); (D) Stationery (A) Shoe polish and cream, brasso metal polish, playing card, steel wool, sanitary towel, isabgul bhusi, tooth prick, quick fix, araldite, safety razor, blades, shaving brush, contraceptives, tinopal, robin blue, mouth organ, toys, locks, view master, view master reel, cigarette-lighter, feeding bottle, teats, scissors, powder pad and puff, hair brush, globe and safety pin (d); 23-9-65 (e).

16. Shri Kantilal Tribhovandas Rachh carrying on business under the trade name Messrs. Janata Watch Company, 71 Canning Street, (A-12) Calcutta (a); AT-4085A, 19-7-63 (b); (A) Watches (d); 23-9-65 (e).

17. Shri Provash Kumar Banerjee and Shri Rohinton Jal Bulsara (partners) carrying on business under the trade name Jubilee Stores, 35 Part Street, Calcutta (a);. BH/6A, 22-9-41 (b); (A) Electric bulbs (d); 20-9-65 (e).

18. Messrs. Victor Gaskets India Limited, (S) 21 Camac Street, Calcutta-16 for 126 Basanta Lal Saha Road, Calcutta-53 (a); (S) BH/3871A for PG/3125A (b); 22-9-65 (e).

19. (S) Brooke Bond India Private Ltd. for Brooke Bond India Ltd., (S) 9 Sakespeare Sarani, Calcutta for 2 Metcalfe Street, Calcutta (a); (S) BH/373B for SL/55B (b); 23-9-65 (e).

20. (S) Shri Sripatilal Daripa, Proprietor, carrying on business under the trade name Messrs Sripatilal Daripa for Messrs Biri Leaves Merchants, Nutanganj, Bankura (a); BK/340A, 9-5-58 (b); 16-9-65 (e).

21. Shri Gurugopal Sain, proprietor, carrying on business under the trade name Messrs. Guru Gopal Sain, Seherabazar, Burdwan (a); BN/1325A, 23-2-60 (b); (A) Joist, pipe fittings and G. J. ridging (d); 27-9-65 (e).

22. Shri Sachida Nanda Bhakat, (Proprietor), carrying on business under the trade name Messrs. Gita Stores, 28 Mahesh Sarkar Lane, Khagra, Post Berhampore, Murshidabad (a); BR/798A, 14-5-65 (b); (S) Cocoanut oil in tin containers for Cocoanut oil in small tin containers (d); 21-9-65 (e).

23. Messrs. Radharani Das and Sitanath Chowdhury (Partners) carrying on business under the trade name Sitanath Chawdhury, Machuabazar Lane, Beldanaga Murshidabad (a); BR/519A, 19-12-57 (b); (A) Gambir groundnut oil, linseed oil, ajawan and coir-string (d) 21-9-65 (e).

24. Messrs. Satkari Prasad Saha and Benay Kumar Shah (Partners) carrying on business under the trade name Satkari Prasad Saha and Benay Kumar Saha, Saktipur, Mahatabazar Murshidabad (a); BR/234A, 10-9-49 (b); (A) Soda, coir-string, jute-string, incense, coal-tar, ground-nut, tea, and sindur (vermilion) (d); 21-9-65 (e).

25. (S) Sarbasree Lakhiram Bach, Satyanaryan Bach, Dwarikanath Bach and Ram Narayan Bach, (Partners) carrying on business under the trade name Satya Narayan Dwariaka Nath for Messrs. Satya Narayan Bach and Dwarika Nath Bach, carrying on business under the trade name Satya Narayan Bach and Dwarika Nath Bach, Beldanga, Murshidabad (a); BR/503A, 13-9-57 (b); 27-9-65 (e).

26. (S) Shri Bhola Nath Das (Proprietor) carrying on business under the trade name Messrs. Bhola Nath Das, For Shri Radhika Prosad Das (Proprietor), carrying on business under the trade name Messrs. Radhika Prosad Das, Saudaganje, Jiaganje, Murshidabad (a); (a); BR/145A, 1-7-47 (b); 27-9-65 (e).

27. Messrs. Biswa Nath Naundy and Nityananda Kundu (Partners) carrying on business under the trade name Kalidas Nandy & Sons, Jalangi, Murshidabad (a); BR/740A, 9-3-65 (b); (A) Linseed oil, groundnut, snow, laedye, ink, nail polish, comb, looking glass, tooth paste, cream, pen and stamp-pad (d); 28-9-65 (e).

28. Sarbashri Khub Chand Banthia, Jivraj Banthia, Khewraj Banthia and Budhmal Banthia carrying on business under the trade name Messrs. Ratan Stores, Alipurduar, District Jalpaiguri (branch one) (a); CB/69B, 20-6-62 (b); (A) Tarpaulin (d); 29-9-65 (e).

29. (S) Messrs. Chunilal Gobcha, Bhowarilal Gobcha, Sohanlal Gobcha and Mohal Lal Gobcha (minor) carrying on business under the trade name Chunilal Bhowarilal for Chunilal Gobcha and Bhowarilal Gobcha carrying on business under the trade name Chunilal Bhowarilal, Cooch Behar (a); CB/55A, 1-3-57 (b); 29-9-65 (e).

30. (S) Mohd. Nazi, Naseem Ahmed Nazi, Sultan Ahmed Nazi and Zaki carrying on business under the trade name Mohd. Tazi Mohd Nazi. (for) Mohd Tazi Mohd Nazi., 39 Colootola Street, Calcutta (a); CL/304A, 27-9-41 (b); 17-9-65 (e).

31. (S) Mohd. Nazi, Mohd. Zaki, Sultan Ahmed and Naseem Ahmed carrying on business under the trade name Metalo Chemical Works (for) Metalo Chemical Works, 39 Colootola Street, Calcutta (a); CL/1587A, 11-12-42 (b); 17-9-65 (e).

32. Shri Manherlal Narbheram Daftory *alias* Natwarlal Narbheram Daftory carrying on business under the trade name Universal (India) Agency, 46 Ezra Street, Calcutta (a); CL/1782A, 9-5-49 (b); (A) Steel measuring taper and pliers, stainless steel shed, stainless steel tops, sharpening stone (d); 17-9-65 (e).

33. (S) Shri Himatlal Khodidas Lakhmi carrying on business under the trade name Messrs. Lakhami Brothers (for) Messrs. Himatlal Khodidas Lakhami and Satyapal Chapar carrying on business under the trade name Messrs. Lakhmi Brothers., 55/60 Canning Street, Calcutta (a); CL/1709A, 6-2-47 (b); 18-9-65 (e).

34. Shri Madan Chand Bothra carrying on business under the trade name Bothra & Co., 161/1 Harriso Road, Calcutta (a); CL/3869A, 30-4-65 (b); (A) Whin (d); 22-9-65 (e).

35. (S) Shri Sutil Kumar Roy carrying on business under the trade name Basanta Cabin (for) Shri Sunil Kumar Roy carrying on business under the trade name name Basanta Cabin, B-52 College Street, Market, Calcutta (a); CL/3894A, 25-6-65 (b); 23-9-65 (e).

36. Shri Chhaju Ram Sharma, Proprietor, carrying on business under the trade name Ambica Trading Corporation, 119B Mahatma Gandhi Road, Calcutta (a); CL/3435A, 18-3-61 (b); (A) 1. Raw materials, 2. Plant, machinery, spare parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below :— (i) Packing boxes (c); 23-9-65 (e).

37. Shri Kanaiyalal Dhingra, Fatichand Dhingra and Jagadish Chand Dingra carrying on business under the trade name Messrs. Mohanlal Pyarilal., 12 Lower Chitpur Road, Calcutta (a); CL/2807A, 8-4-57 (b); (A) Vermilion and kajal after the words Pomed (c); 23-9-65 (h).

38. Shrimati Maya Sen and Dilip Kumar Sain carrying on business under the trade name Messrs. Stock Deal , 40 Strand Road, Calcutta (a); CR/3590A, 1-6-65 (b); (A) Screw driver, grinding wheels, hop saple, wrench and water proof paper (d); 17-9-65 (e).

39. Shri Provash Kumar De Sirkar, Proprietor, carrying on business under the trade name Messrs. Cosmopolitan Bureau, 32 E. Jackson Lane, Calcutta (a); CR/3592A, 5-6-65 (b); (A) Metric weight, emery cloth, drain brush, washing soda (d); 17-9-65 (e).

40. Shri Sitangshu Kumar Rakshit, Proprietor, carrying on business under the trade name Rakshit & Co., 77 Netaji Subhash Road, Calcutta (a); CR/3357A, 25-7-63 (b); (A) Bearings, steel balls, brass pipes, brass rods and brass stripes (d); 18-9-65 (e).

41. Shri Durga Charan Dey, Proprietor, carrying on business under the trade name Labey & Co., 91 Netaji Subhas Road, Calcutta (a); CR/2730A, 14-12-57 (b); (A) G.i.pipes, copper pipe, brass pipe, stainless steel pipe, m.s.pipe, lead pipe, wire, sheets of brass, copper, zinc, lead and stainless steel, chains, staples, shackle, weighing scale, pressure guage and copper rivets (d); (A) 1. Raw materials, gun metal, phospher, bronze, lead and aluminium, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) castings (c); 18-9-65 (e).

42. Messrs. Abbasbhai K. Topiwala, Sabirbhai Mohammedbhai (minor) Shrimati Rukiabai Kederbhai and Sakinabai Saifuddin carrying on business under the trade name United Asian Enterprise, 77 Netaji Subhas Road, Calcutta (a); CR/3514A, 20-11-64 (b); (A) Flex and canvas hoods, fire fighting equipment, manila rope, cotton rope, sisal rope, jute twine, coir string, nails, rubber diaphgram, cork sheets, brake lining, pumps, cruicible, leather bucket, V-belts, gun tape (d); 18-9-65 (e).

43. Shri Vijay Kumar Seth, Proprietor, carrying on business under the trade name Seth Impex, P-11 New Howrah Bridge approach Road, Calcutta-1 (a); CR/3171A, 6-12-61 (b); (A) 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores, viz., Mobil oil, machine oil and rozen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hosiary knitted fabrics (c); 18-9-65 (e).

44. Sarbashri Sailendranath Ganguli and Radhanath Ganguli, partners, carrying on business under the trade name Ganguli & Co., 89 Netaji Subhas Road, Calcutta (a); CR/1520A, 17-12-48 (b); (A) Blow lamp and burner, coir string and phenyle (d); 18-9-65 (e).

45. (S) Messrs. Ridhi Karan Lokhotia, Manmohan Lakhotia, Narvada Devi Lakhotia and Ram Gopal Lakhotia, partners, carrying on business under the trade name India Steel Agencies For Messrs. Ridhikaran Lakhotia Monmohan Lakhotia, Durgadutta Lakhotia Ram Gopal Lakotia carrying on business under the trade name India Steel Agencies, 67B Netaji Subhas Road, Calcutta (a); CR/2900A, 18-4-57 (b); 20-9-65 (e).

46. Badri Prasad Saraogi, Ram Niranjan Saraogi carrying on business under the trade name Messrs. Universal Stores and Engineering Co., 40 Strand Road, Calcutta (a); CR/3577A, 20-5-65 (b); (A) Wax, belting, leather hide, ropes, welding accessories, tallow pickers (d); 20-9-65 (e).

47. Messrs. Bawrilal Agarwalla, Kewal Chand Agarwalla, Punam Chand Agarwalla, Premratan Agarwalla, Chhotalal Agarwalla, Meghraj Shyam sukla Partners, carrying on business under the trade name Maheshdas Manik Chand, (S) 19 Synagogue Street, Calcutta, for 2 Banstola Gally, Calcutta (a); (S) CR/3645A For JK/2899A (b); 20-9-65 (e).

48. Messrs. Kanoria General Dealer's Private Ltd., 134 (A) Canning Street, Calcutta (a); CR/1281A, 30-8-47 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption fron payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Buffer spindle, brake beam hanger, flatdoor chainless cotter, draft link, door hingles straight, door hinge foot, (ii) scroll iron, hand brake lever, swing door bolt guider eye, brake beams complete (iii) Agerico tools (c); 20-9-65 (e).

49. (S) Shri Hem Chand Churoria and Shrimati Gunwanti Shah partners carrying on business under under the trade name Indian Electronic Products for Shri Hem Chand Churoria, Proprietor, carrying on business under the trade name Indian Electronic Products, 91 Netaji Subhas Road, Calcutta (a); CR/3535A, 20-1-65 (b); 21-9-65 (e).

50. (S) Messrs. Sailabala Debi, Panchu Prasad Chatterjee and HaraProsad Chatterjee, Partners, carrying on business under the trade name Chatterjee Bros. & Co., For Shrimati Sailabala Debi, carrying on business under the trade name Chatterjee Bros. & Co., 71A Netaji Subhas Road, Calcutta (a); CR/424A, 26-7-41 (b); 21-9-65 (e).

51. (S) Messrs. Santosh Kumar Banerjee, Dilip Kumar Banerjee, Ashoke Kumar Banerjee carrying on business under the trade name Messrs.. Santosh Engineering Works For Shri Santosh Kumar Banerjee, Proprietor, carrying on business under the trade name Messrs. Santosh Engineering Works, 36 Strand Road Calcutta (a); CR/1179A, 11-7-46 (b); 23-9-65 (e).

52. Messrs. Shri Hanuman Sugar Industries Ltd., (S) 5 Synagogue Street, Calcutta, For 178 Harrison Road, Calcutta (a); (S) CR/3647A, For MR/1623A (b); 23-9-65 (e).

53. (S) Messrs. Pradip Kumar Sein, Dinabandhu Sein and Bimalbaran Sein carrying on business under the trade name Indian Tea House, 29 Strand Road, Calcutta, Branch 96B Clive Street, Calcutta For Messrs. Pratap Chandra Sein, Dinabandhu Sein, Dayalnidhan Sein and Bimal Saran Sein, carrying on business under the trade name Indian Tea House, 29 Strand Road, Calcutta, Branch 96B Clive Street, Calcutta (a); CR/46B, 28-9-41 (b); 23-9-65 (e).

54. Messrs. Geo Miller X Co. Private Ltd., 7 Hastings Street, Calcutta (a); EL/338A, 17-10-41 (b); (A) Lubricating oil (d); 18-9-65 (e).

55. (S) Shri Nripendra Mohan Ghosh and Shri Sachindra Mohan Ghosh, Partners, carrying on business under the trade name Messrs. Bengal Emporium (for) Shri Nripendra Mohan Ghosh, proprietor, carrying on business under the trade name Messrs. Bengal Sales Emporium, D3/3 and 4 Maidan Market Corner, Calcutta 13 (a); EL/3627A, 5-11-63 (b); 20-9-65 (e).

56. (S) Shri Krishna Chandra Banerjee, carrying on business under the trade name General Trading Co., (for) Messrs. K. C. Banerjee and J. N. Sur carrying on business under the trade name General Trading Co., 9/1 Waterloo Street, Calcutta (a); EL/600A, 3-9-52 (b); 23-9-65 (e).

57. (S) Messrs S. N. Sen (P) Ltd., carrying on business under the trade name Das & Bhowmik, (for) Messrs. S. N. Sen Private Ltd., 2 Dalhousie Square East, Calcutta (a); EL/1594A, 16-4-48 (b); 22-9-65 (e).

58. Nirmala Bala Dassie, carrying on business under the trade name Sristi-O-Sthit, 5 Hasting Street, Calcutta (a); EL/3672A, 30-10-64 (b); (A) Electric motors and their starters, distribution box, soldering iron, copper wire, leather oil paper, electric fans ferrous and non-ferrous rods and sheets (d); 22-9-65 (e).

59. Shri Udai Karan Bagrodia carrying on busines under the trade name Anil Enterprises, 32/1 Dalhousie Square South, Calcutta (a); EL/3727A, 19-5-65 (b) (A) Motor vehicle, spare parts, brass rods, bolts and nuts, galvd. wire, steel and iron (rods), aluminium scrap, super enamelled wire, bronze sheet, high tension switch, lead ingot, zinc ingot, high carbon steel (d); 22-9-65 (e).

60. Messrs. Shaw Wallace & Co. Ltd., 4 Bankshall Street, Calcutta (a); EL/1706A, 29-10-48 (b); (A) Vitamite (d); 23-9-65 (e).

61. Shri Biman Bhusan Mondal carrying on busines under the trade name Mondal Timber, Uluberia, Howrah (a); HW/3058A, 15-7-65 (b); Insert Wooden Furnitu after the word Rikshaw Bodies (c); 18-9-65 (e).

62. Messrs. Kishni Devi Sureka and Raj Kumar Sureka carrying on business under the trade name Thakurdas Sureka, 172 J. N. Mukherjee Road. Salkia. Howrah (a); HW/4B, 27-9-41 (b); (A) Fire clay, marble, marble chips, mosaic and tiles (d); 18-9-65 (e).

63. Shri Mahindra Nath Ghosh carrying on business under the trade name Uma Engineering Corporation, 295/4/1 Netaji Subhas Road. Howrah (a); HW/2447A, 15-9-62 (b); (A) Spare parts of machineries, wagon components and crane components (d); 20-9-65 (e).

64. (S) Srimati Krishna Devi Agarwala carrying on business under the trade name Regal Hosiery Mills (for) Shri Mandalal Agarwala carrying on business under the trade name Regal Hosiery Mills, Kumarpara. Liluah, Howrah (a); HW/659A, 23-7-45 (b); 23-9-65 (e).

65. Shri Shyam Sundar Agarwal, Proprietor, carrying on business under the trade name Shree Mahabir Supply Agency, 22 Burtolla Street, Calcutta (a); JK/3328A, 17-4-64 (b); (A) Salt and gunny bags (d); 18-9-65 (e).

66. Messrs. Dwarka Prosad Agarwalla, Banawarilal Ladia, Fulia Devi Tharad and Purushottamdas Tharad carrying on business under the trade name Shiv Traders, P-11 Debendra Dutta Lane (1st floor). Calcutta-7 (a); JK/3379A, 30-12-64 (b); (A) Insulator and washer (d); 18-9-65 (e).

67. Messrs. Beharilal Agarwala, Ramprosad Agarwala, Sampatlal Agarwala, Biswanath Agarwala, Girdharilal Agarwala, Ramjilal Agarwala, Omprakash Agarwala, carrying on business under the trade name Beharilal Omprokash, 149 Cotton Street, Calcutta (a); JK/3013 A, 6-11-59 (b); (A) Ghee, himapeas and cocoanut oil (d); 18-9-65 (e).

68. Messrs. A. H. Bhiwandiwala & Co. (Bombay) Pr. Ltd., 2 Doyehatta Street. Calcutta (a); JK/2489A, 9-12-52 (b); (A) Co-coanut copra (d); 18-9-65 (e).

69. Messrs. Modern Moulders Ltd. 39 Kalikrishna Tagore Street, Calcutta-7 (a); JK/3016A. 13-11-59 (b) (A) Jute mill machinery parts, moulds and dies for sale after the word "Washers" (e); 20-9-65 (e).

70. (S) Messrs. Asharfi Mahaseth Mahabir Raut, Ramchandra Mahaseth, Satyanarain Mahaseth, Rameshwar Mahaseth, Jagdish Raut, Ramchandra Prasad carrying on business under the trade name of Asarfi Mahaseth Mahabir Raut for Messrs. Mahabir Raut, Ramchandra Prasad, Asarfi Mahaseth, Ram Chandra Mahaseth, Rameswar Mahaseth carrying on business under the trade name Asarfi Mahaseth Mahabir Raut, 143 Cotton Street, Calcutta (a); JK/1463A, 3-3-46 (b); 21-9-65 (e).

71. (S) Messrs. Nemai Chand Dey, Madan Mohan Dey, carrying on business under the trade name Madan Mohan Dey & Co. for Messrs. Madan Mohan Dey, Ajai Kumar Dey carrying on business under the trade name Madan Mohan Dey & Co., 72 Nalini Sett Road. Calcutta (a); JK/2339A, 30-7-51 (b); 22-9-65 (e).

72. (S) Messrs. Bikram Singh and Rajkisor Singh partners, carrying on business under the trade name Messrs. Bhairag Saw Mill (for) Messrs. Suwalal Singhee, Jagadhar Singhee, Debi Sahay Singhee and Bikram Singh, partners, carrying on business under the trade name Bajrang Saw Mill, G. N. P. C. Road, Ranaghat, Nadia (a); KR/2032A. 24-10-62 (b);22-9-65 (e).

73. (S) Shri Sasanka Banerjee carrying on business under the trade name Messrs. Sasanka Banerjee & Co. for Messrs. Sasanka Banerjee & Co., 15A Clive Row (Room No. 5) Calcutta-1 (a); LR/581A. 28-9-41 (b); 10-9-65 (e).

74. Bird & Co (Private) Ltd., Agency Department, India Exchange Place, Calcutta (a); LR/1656A, 23-2-49 (b); (A) Diesel driven tractors (d); 10-9-65 (e).

75. Jaikrishna Saboo, Hariram Saboo, Jagdish Prasad Saboo, Murlidhar Bagri, carrying on business under the trade name J. H.. Industrial Corporation, 27/2D Strand Road, Calcutta (a); LR/3639A, 29-1-64 (b); (A) M. S. plates and sheets, R. S. rails (d); 10-9-65 (e).

76. Shri Malay Kumar Roy carrying on business under the trade name Engineering Stores & Supply Agency, 28 Strand Road, Calcutta (a); LR/3341A, 27-2-62 (b); (A) Wire rope (d); 11-9-65 (e).

77. Shri Biswanath Jhunjhunwala carrying on business under the trade name Messrs. Biswanath Jhunjhunwala, 5 Clive Row, Calcutta (a); LR/3265A, 12-8-61 (b); (D) Gold (d); 13-9-65 (e).

78. B. A. & Brothers (Eastern) Private Ltd., 6 Clive Row Calcutta (A) 56/1 Canning Street, Calcutta (a); (S) LR/3708 for LR/723A (b); (D) All sorts of hospital requisites and all sorts of toilet products, tik 20, retax, termex and spray pump (d); 13-9-65 (e).

79. Sarbashri Sisir Kumar Chatterjee, Sudhir Kr. Chatterjee and Monoranjan Naha carrying on business under the trade name Messrs. Ruston and Crompton Machine Supply Co., 21A Canning Street, Calcutta (a); LR/3094A, 1-10-59 (b); (A) 1. Raw materials. 2. Plant, machinery and accessories. Consumable stores, e.g., machine oil, grease : Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : Water pump (e); 13-9-65 (e).

80. Sarbashri Ram Awater Jalan & Ram Gopa Jalan carrying on business under the trade name Hoffsman Commercial Corporation, 2 Clive Ghat Street, Calcutta (a); LR/3627A. 27-11-64 (b); (A) Ammonium salt (d); 15-9-65 (e).

81. Sarbashri Sreekishan Patodia and Bishambharlal Patodia, carrying on business under the trade name Orient Trading Company, 5 Clive Row, Calcutta (a) LR/3692A. 15-5-65 (b); (A) Furnace oil (d); 17-9-65 (e).

82 Shri Atrilal Revashankar Ojha carrying on business under the trade name Ojha Trading Company, 10 Canning Street, Calcutta (a); LR/3706A, 29-6-65 (b); (A) M.S-angles, m. s. fabri plates, pressure gauge, tin block, hammer, rosin, lantern wick, all kinds of wooden handles, piston rings, coal loading forks, all kinds of washers, taper pins, st. pins, split pins, stainless steel rod, stainless steel, electric bulbs, all kinds of switches (Elec.), all kinds of holders (lamp), empire tape, black tape, all kinds of elec. cables, e.t.s.wire, switch board (d); 18-9-65 (e).

83. Shri Veel Prokash Sharma, carrying on business under the trade name Steel & Metal Centre, 5A Clive Ghat Street, Calcutta (a); LR/3472A, 19-7-63 (b); (A) High speed steel, nickel chronium steel, silver steel, die steel, oil hardening noushrinking steel, stainless steel (d); 18-9-65 (e).

84. (S) Sarbashri Anil Kumar Banerjee, Dilip Kumar Banerjee, Rathindra Nath Banerjee and Basudeb Banerjee, carrying on business under the trade name Damodar Press For Sarbasree Makhanlal Banerjee, Anil Kumar Banerjee, Dilip Kumar Banerjee, Rathindra Nath Banerjee and Basudeb Banerjee, carrying on business under the trade name Damodar Press 219C Old Chinabazar Street, Calcutta (a); LR/3269A, 22 22-8-61 (b); 18-9-65 (e).

85. Messrs. Jardine Henderson Ltd., 4 Clive Row Calcutta (a); LR/1339A, 31-3-47 (b); (A) Insulation Board (d); 18-9-65 (e).

86. William Jacks & Co. Ltd., 16 Netaji Subhas Road, Calcutta (a); LR/421A, 7-10-41 (b); (A) 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Consumable stores, e.g., machine oil, welding rod, electrodes and gases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Timber treatment plant, Wood preservatives (c); 20-9-65 (e).

87. Messrs. Heilgers Oil Co. Private Ltd., Chartered Bank Buildings, Calcutta (D) 1 India Exchange Place, Calcutta (a); (S) LR/3737A for LR/316B (b); 21-9-65 (e).

88. Sarbashri Jugal Kishore Dutta and Kartick Ch. Dutta, carrying on business under the trade name Messrs. Behary Lall Dutt & Sons. 24 Netaji Subhas Road, Calcutta 1 (a); LR/126A, 28-9-41 (b); (A) Fire cement (d); 21-9-65 (e).

89. Singtom Tea Co. (1946) Ltd , 5 Clive Row, Calcutta (a); LR/147B, 27-11-46 (b); (A) e.g. Coal, fuel, machine oil, lubricants, hessian cloth, coir, tea, leaf bag after the word consumable stores (D) Tea seeds after the words manufacture of the goods, (c); 21-9-65 (e).

90. Guljarilal Kanoria & Co., (S) 23A Netaji Subhas Road, Calcutta for 1 Commercial Buildings, Calcutta (a); LR/461A, 27-9-41 (b); 22-9-65 (e).

91. Sarbashri Govindram Drolia and Ram Devi Khaitan, carrying on business under the trade name Messrs. B. D. Khaitan & Co., 5 Clive Row, Calcutta (a); LR/2842A, 10-9-49 (b); (A) Bolts and nuts, wrenches, files, carpenters tools, pipe fittings carbonendum stones, valves, chisels, screws, brushes, plumbobs, drill bits, sand and emery papers, screw drivers, wrenches and spanners, electric motors, electric main switch, electric fittings pulleys, a.igors (d); 23-9-65 (e).

92. Sarbashri Gouri Sankar Agarwalla, Ram Chandra Agarwalla and Ramniwas Agarwalla partners, carrying on business under the trade name Messrs. Gouri Sankar Ramniwas, Islampur, West Dinajpur (a); ML/599A, 28-9-59 (b); (A) Malaria oil, mobil, kerosene oil and empty tins (d); 28-9-65 (e).

93. Sarbashri Lakshmi Narayan Agarwalla and Bhaginath Agarwala, partners, carrying on business under the trade name Messrs. Lakshminarayan Chitarmal, Islampur hat, Islampur, West Dinajpur (a); ML/640A, 28-2-61 (b); (A) Soap (d); 17-9-65 (e).

94. Sarbashri Adityalal Dutta and Nripendra Dulal Dutta, partners, who are carrying on business under the trade name Messrs. Shri Krishna Stores, English Bazar, Malda (a); ML/73A, 29-7-53 (b); (A) Umbrella, blue, brasso, silvo, mantle, honey, powder pad, hatiger, candles, mosquito net (d); 17-9-65 (e).

95. Shri Iswarchandra Chitlangia, proprietor, carrying on business under the trade name Messrs. Kanhaiyalal Jaganath, Malda (a); ML/729A, 23-11-63 (b); (A) Sanitary goods, c.i.pipe and sockets (d); 21-9-65 (e).

96. Shri Madan Mohan Saha, Proprietor, carrying on business under the trade name Messrs. Madan Mohan Saha & Sons, Kaliaganj, West Dinajpur (a); ML/662A, 24-11-61 (b); (A) Topioca starch, barley and jute twine (d); 21-9-65 (e).

97. (S) Sarbashri Ramkumar Mussadi, Jhabarmal Mussadi, Parameswarla Musaddi, partners, carrying on business under the trade name Messrs. Sree Durga Oil Mills for Messrs. Shri Durga Oil Mills, New Bansbari Malda (a); ML/608A, 18--12-59 (b); (A) Malaria oil (d) 21-9-65 (e).

98. Sarbashri Harendra Kumar Paul , Sunil Kumar Paul, Anil Kumar Paul, Samarendra Kumar Paul and Amarendra Kumar Paul carrying on business under the trade name The Eastern Trade Syndicate, P.O Ghatal, Midnapore (a); MN/1739A, 3-8-64 (b); (A) Empty tins (d); 24-8-65 (e).

99. Shri Krishna Bhutra, Anantaram Bhutra and Shri Hasti Bai carrying on business under the trade name Gobindaram Bhutra, Shibbazar, P.O. and District Midnapore (a); MN/1198A, 20-9-52 (b); (A) Readymade garments and umbrella (d); 25-8-65 (e).

100. Sarbashri Sharwan Kumar Agarwalla, Gopiram Marwari and Muralidhar Agarwalla carrying on business under the trade name Sankar Saw Mill, Kaushallya (Puratan bazar) Kharagpur (a); MN/1816A, 17-7-65 (b); (A) 2. Plant, machinery, spare parts and accessories after the words "1. Raw materials" (c) 25-8-65 (e).

101. Shri Hara Narayan Sharma carrying on business under the trade name Hara Narayan Sharma, 184 Chandni Chawk, P. O. Kharagpur, Midnapore (a); MN/1768A, 14-11-64 (b); (A) Groundnut oil , chillies and cumin seeds (d); 22-9-65 (e).

102. Shri Gyan Chand Bhandari carrying on business under the trade name Gyan Chand Bhandari & Son, 5 Railway Market, P. O. Kharagpur, Midnapore (a) MN/1250A. 10-3-55 (b); (A) Motor cycles, scooters mopeds and their parts and accessories, (D) Radios and their accessories (d); 22-9-65 (e).

103. Shri Panna Chand Lohia, Proprietor, carrying on business under the trade name Messrs. Baldeod Lohia, 175 Harrision Road, Calcutta (a); RJ/529/ 26-9-41 (b); 1. Raw materials. 2. Plant, machinery spare parts and accessories. 3. Consumable stores e.g. Tarpoulin. Provided that all goods for which exemption from payment of sales tax is claimed are intended

for use in the actual process of manufacture of the goods named below : (i) Tarpaulin aproris (c); (A) Electrical goods (d); 17-9-65 (e).

104. Shri Dwarkadas Gupta and Shri Jagadish Prosad Gopli, partners, carrying on business under the trade name Messrs. Shew Shankar Co., 70 Cotton Street, Calcutta (a); RJ/2000A, 20-10-49 (b); (A) 1. Raw materials, hessian cloth gunny and jute twine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Hessian bags and gunny bags (c); 22-9-65 (e).

105. (S) Shri Harnathrai Agarwalla, Shri Chaganlal Agarwalla, Shri Basdeo Agarwalla Shri Puranmal Agarwalla, Shri Subhkaran Agarwalla, Shri Sanwarmal Agarwalla, Shri Gourisankar Agarwalla, Shri Mangilal Agarwalla, partners, carrying on business under the trade name Messrs. Sanwarmal Harnathrai for Shri Sidhuram Agarwalla, Shri Puranmal Agarwalla, Shri Subhkaran Agarwalla, Shri Sanwarmal Agarwalla, Shri Gourisankar Agarwalla, Shri Mangilal Agarwalla, Shri Jaikissan Agarwalla, partners, carrying on business under the trade name Messrs. Sanwarmal Harnath Rai, 43/44 Cotton Street, Calcutta (a); RJ/2921A, 14-12-43 (b); 22-9-65 (e).

106. Shri Beharilal Ajitsaria, Shri Rameshwar Ajitsaria and Shri Indrachand Ajitsaria, partners, carrying on business under the trade name Messrs. Nowrangrai Rameswar for Shri Rameswar Ajitsaria and Shri Indrachand Ajitsaria, partners, carrying on business under the trade name Messrs. Nowrangrai Rameswar, 43 Cotton Street, Calcutta (a); RJ/2864A, 30-8-58 (b); 22-9-65 (e).

107. Shri Prabhudayal Choudhury, Shri Omprakash Jalan, Shri Sheoprakash Jalan, Shri Ramsarup Choudhury, Shri Niranjanlal Choudhury, Shri Nirmal Kr. Jalan, Shri Surajbhan Agarwala, Shri Satyanarayan Jalan, Shri Ramballav Jalan and Shri Lachminarayan Agarwala, partners, carrying on business under the trade name Messrs. Oriental Rubber Works, 171A Harrision Road, Calcutta (a); RJ/2437A, 12-11-51 (b); (A) PVC leather cloth (d); 23-9-65 (e).

108. Shri Kedarnath Chaudhuri, Proprietor, carrying on business under the trade name Messrs. Anil Kumar & Bros., 189 Mahatma Gandhi Road, Calcutta (a); RJ/3019A, 25-5-62 (b); (A) Jute canvas (d); 23-9-65 (e).

109. (S) Shri Kailash Nath Sharma, Proprietor, carrying on business under the trade name Messrs. The International Chemical Agencies for Shri Ram Chandra Kurap and Shri Kailash Nath Sharma, partners carrying on business under the trade name Messrs. The International Chemical Agencies, 91 Lower Chitpur Road, Calcutta (a); RJ/3005A, 17-11-61 (b); 25-9-65 (e).

110. (S) Shri Bhagwandas Agarwalla, Proprietor, carrying on business under the trade name Messrs. Fulchand Bhagwandas for Shri Bhagwandas Agarwalla and Shri Shrigopal Agarwalla, partners, carrying on business under the trade name Messrs. Fulchand Bhagwandas, 43/44 Cotton Street, Calcutta (a); RJ/398A, 27-9-41 (b); 25-9-65 (e).

111. Messrs. Saklidhar Mandal, Bhaklidhar Mandal, Dilip Kumar Mandal, Pran Krishna Mandal (minor), Ramkrishna Mandal (minor) and Ajoy Krishna Mandal (minor) carrying on business under the trade name Mandal Brothers, 1 Broja Gobinda Saha Lane, Calcutta-6 (a); SH/3613A, 29-3-65 (b); (A) Dhania and mouri (d); 17-9-65 (e).

112. Shri Tejendra Chandra Bhowmic carrying on business under the trade name Bengal Unique Traders, 22 Kumurtully Street, Calcutta-5 (a); SH/3665A, 18-6-65 (b); (A) Silbata, ferrous sulphate, button-lac, shellac, china clay (d); 20-9-65 (e).

113. (S) Shrimati Chandra Kumari Bhartia and Shri Ramesh Kumar Bhartia carrying on business under the trade name Suppliers Corporation, for Shrimati Chandra Kumari Bhartia carrying on business under the trade name Suppliers Corporation, 2A, Jadulal Mullick Road, Calcutta (a); SH/1125A, 15-3-47 (b); 20-9-65 (e).

114. Shri Radha Kishan Bagri carrying on business under the trade name Ramkrishan Deokishan, 2A Netai Halder Street, Calcutta-7 (a); SH/3299A, 16-6-51 (b); (A) Barytes powder, hydrated lime powder (d); 21-9-65 (e).

115. Shri Rajendra Kumar Golcha carrying on business under the trade name Golcha Mineral & Chemical Industries, 102 Jatindra Mohan Avenue, Calcutta-5 (a); SH/3581A, 2-2-65 (b); (A) Rubber sheet, rubber rings, nicle 'F' shots, ferro manganise, ferro silicon, yellow ochre powder, sulphate of alumina and sodium sulphate (d); 22-9-65 (e).

116. Messrs. Dunlop Factory Consumers, Co-operative Stores Ltd., Sahaganj, Hooghly (a); SP/1740A, 12-6-65 (b); (A) Toilet and perfumery, brasso and metal polish, tooth-brush, squash, jam, jelly, sauce, canned-fruits, soda ash, bleaching powder, cheese, phenyl confectionery, tyres and tubs, cordials (d); 17-9-65 (e).

117. Shri Amarendra Nath Sett, proprietor, carrying on business under the trade name Amarendra Nath Sett, Luxmiganj Bazar, Chandernagore, Hooghly (a), SP/1053A, 16-9-65 (b); (A) Groundnut oil (d); 21-9-65 (e).

118. (S) Messrs. Birendra Nath Paul, Ratan Chandra Paul and Gorachand Paul, partners, carrying on business under the trade name Tustu Charan Paul & Sons for Messrs. Ratan Ch. Paul and Gora Chand Paul partners, carrying on business under the trade name Tustu Charan Paul, Jangipara, Krishnagore, Hooghly (a); SP/578A, 22-12-48 (b); 21-9-65 (e).

119. Proprietress Shrimati Shakuntala Bhargava carrying on business under the trade name Messrs. Trade Supply Agencies, P-43 New C. I. T. Road,, Calcutta, Scheme 52, Calcutta (a); TL/2270A, 10-1-58 (b); (A) Yellow bright sulpher, liquid chlorine (d); 17-9-65 (e).

120. Shri Chiranjib Nanda carrying on business under the trade name Messrs. Merchantile Ageney Syndicate (S) 1 1 Sambhu Babu Lane, Calcutta-14 (for) 3/1 Chowranghee Square, Calcutta (a); (S) TL/2992A for SL/2981A (b); 17-9-65 (e).

121. (S) Shri Narendra Nath Sen and Shri Harendra Nath Sen carrying on business under the trade name Messrs. Sen & Sen for Messrs. Sen & Sen, B-49 New Market, Calcutta (a); TL/1452A, 6-11-50 (b); 17-9-65 (e).

122. (S) Sarbashri Sashadhar Mondal and Nidhu Bhusan Mondal and Sidhu Bhusan Mondal and Amiya Bhusan Mondal, Partners, and Shri Santiram Mondal, Shibaram Mondal, minor partners, represented by their mother and natural guardian Shrimati Gunamoni Mondal, carrying on business under the trade name Messrs. D. N. Mondal & Sons for Sarbashri Sashadhar Mondal and Nidhu Bhusan Mondal and Sidhu Bhusan Mondal, Amiya Bhusan Mondal carrying on business under the name Messrs. D. N. Mondal and Sons, 34A Dharamtolla Street, Calcutta (a); TL/433A, 27-9-41 (b); 18-9-65 (e).

123. Shri Prodyot Kumar Das Proprietor, carrying on business under the trade name Messrs. Modern Metal Industries, 167 Beliaghata Main Road, Calcutta (a); TL/2138A, 16-7-58 (b); (A) Raw materials, plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Umbrella cup (c); 18-9-65 (e)

Explanatory notes:—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 321C.T.—14th October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:-

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Abdul Rashid, 107 Diamond Harbour Road, Calcutta (a); AL/483A, 23-3-46 (b); Sari, dhuti, lungi, cotton and handloom cloths (d); 22-9-65 (e).

2. Shri Nibaran Chandra Dutta, Proprietor, carrying on business under the trade name Messrs. Fashion Jewellery House, 49C Rashbehari Avenue, Calcutta (a); BH/2935A, 18-12-57 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. 3. Consumable stores, viz., gold, silver, stones. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: gold and silver ornaments (c); 20-9-65 (e).

3. Shri S. K. Nag (Proprietor) carrying on business under the trade name Messrs. S. K. Nag & Co., 10-1B Indra Roy Road, Calcutta (a); BH/2462A, 23-2-53 (b); All sorts chemicals, drugs, laboratory instruments and appliances, rubber goods, disinfectants, glass, goods, porcelain goods, platinum goods, cotton goods, hospital bedding and blankets, enamel goods, electrical goods, hard-wares, aluminium (d); 20-9-65 (e).

4. Shri Atul Chandra Hazra, Proprietor, carrying on business under the trade name Messrs. Mahamaya Restaurant, Lokepur, Bankura (a); BK/601A, 12-8-64 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Cooked food, sweet meat, tea and coffee (c); 15-9-65 (e).

5. Sarbashri Shyamapada Dutta, Narayan Chandra Dutta and Joy Gopal Dutta (Partners) carrying on business under the trade name Gurupada Dutta and Shyamapada Dutta, Raghunathganje, Murshidabad (a); BR/29A, 25-9-41 (b); Cereals, pulses, salt, matches, yarn, gur, sugar, and molasses, tobacco, oils, oil-cake, spices, stationery goods, fertilizer, door and window fittings, chemicals, wires, iron, rod, sheet, nails, gheem metals, lamp, dyes, varnishes, cement, coaltar, phenyle, spirit, turpentine, toilet, requisites, cotton, paints, patent-medicines, brass wire, lights, empty bags, empty tins, postadana, cocoanut, sutali, (twisted thread biscuit, cigarettes, weights, measures and weighing scales (d); 17-9-65 (e).

6. Shri Moni Kumar Chhetri carrying on business under the trade name Messrs. Moni Kumar Chhetri, Hamiltangunj, Jalpaiguri (a); CB/906A, 26-6-61 (b); Raw materials, consumable stores, viz., accessories; provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Timber (c); 28-9-65 (e).

7. Messrs. Major Trading Corporation, 38 Netaji Subhas Road, Calcutta (a); CR/2133A, 3-12-51 (b); Paint, paint brush, hardware goods, mill stores and confectionery biscuit (d); 18-9-65 (e).

8. Shri A. P. Coomar carrying on business under the trade name Messrs. Coomar Docking and Engineering Works, 56/62 J. N. Mukherjee Road, Salkia, Howrah (a); HW/1054A, 24-9-49 (b); Iron, steel, rods, bars, timber, paints, coal, oils, tarpentine, canvas, textiles. (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of boats and steamers for sale (c); 23-9-65 (e).

9. Shri Jagabandhu Hazra, Shri Ajit Kumar Hazra and Shri Devnath Hazra, partners, carrying on business under the trade name Messrs. Jagabandhu Hazra, Changrabandha, district Cooch Behar (a); JP/1814A, 18-7-51 (b); Tobacco (d); 17-9-65 (e).

10. Shri Bidhubhusan Nag, Proprietor, carrying on business under the trade name Messrs. Bidhubhusan Nag, Mohantapara, Jalpaiguri (a); JP/1593A, 4-9-57 (b); Coke and coal (d); 17-9-65 (e).

11. Shri Kalusing Pokrel, Proprietor, carrying on business under the trade name Kalu Sing Pokrel, Banarhat, Jalpaiguri (a); JP/1527A, 3-11-56 (b); (1) Raw materials, 3. Consumable stores viz., Timber, sawing tools and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :(i) Timber (c); Timber, sawn timber, bamboo (d); 17-9-65 (e).

12. Md. Habibur Rahaman, Proprietor, carrying on business under the trade name Messrs. Alliance Trading Corporation, Ward No. VI, Jalpaiguri (a); JP/1870A, 9-11-58 (b); Tea (d); 21-9-65 (e).

13. Messrs. Mohanlal Agarwalla and Sankarlal Agarwalla, partners, carrying on business under the trade name Messrs. Shankar Automobiles, Sevoke Road, Siliguri, District Darjeeling (a); JP/2160A, 8-2-64 (b); Motor parts and accessories (d); 22-9-65 (e).

14. Shri Satish Chandra Roy carrying on business under the trade name Messrs. S. C. Roy, Gairkata, District Jalpaiguri (a); JP/1514A, 5-10-56 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, viz., Timber, sawing tools and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture iof the goods named below :- (i) Sawn timber (c); Timber, sawn timber (d); 23-9-65 (e).

15. The Cyanides & Pigments Private Ltd., 23B Netaji Subhas Road, Calcutta (a); LR-3572A, 16-5-64 (b); Paints, varnishes, lacquers (d); 22-9-65 (e).

16. Shri Dinesh Chandra Mondal, Shrimati Usha Rani Mondal, Uma Rani Mandal, Latika Manna and Mira Mondal carrying on business under the trade name Mondal Brothers, Keranitola, Midnapore (a); MN/1608A, 15-6-62 (b), 1. Raw materials, 3. Consumable stores, viz. Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Bricks (c); 20-9-65 (e).

17. Messrs. Nityananda Paul, Krishnabinode Paul and Bishnu Bhusan Paul carrying on business under the trade name K. B. Paul and Brothers, Kanchrapara Station Road, Kanchrapara, 24-Parganas (a); PG/2828A, 5-3-63 (b); 1. Raw materials. 2. Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Ornaments (c); 20-9-65 (e).

18. Shri Kaniram Patwari, Shri Dalchand Patwari, Shri Budhmal Patwari, partners, carrying on business under the trade name Messrs. Kaniram Manikchand, 30 Mullick Street, Calcutta (a); RJ/1088A, 18-9-43 (b); Piece goods, kirana, hardware, oils, galla, salt, bars and hessian and bullion (d); 23-9-65 (e).

19. Shri Lakshmiram Nigania, Shri Shedmal Nigania, Shri Shankarlal Nigania and Shri Omprakash Agarwalla, partners, carrying on business under the trade name Messrs. Shankarlal and Sons, 72 Cotton Street, Calcutta (a); RJ/2886A, 30-4-59 (b); Hessian, gunny, jute twine, jute canvas, wood and bamboo poles, iron rod and nail (d); 30-9-65 (e).

20. Messrs. M. Rahaman and Onkarmal Agarwalla, partners, carrying on business under the trade name Sultania Rice Mill, Pandua, Hooghly (a); SP-285A, 10-1-42 (b); Paddy and (1) any other raw materials. (2) plant, machinery, spare parts, Certified by the purchasing dealer to be required for use in the actual process of manufacture of Rice and broken rice for sale (c); 22-9-65 (e).

Explanatory notes : Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :

A Other raw materials.

B -Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 323C.T.-14th October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :

Notes : (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Tarlokjeet Singh and Shrimati Satwant Kaur Bhasia carrying on business under the trade name Messrs. Delhi Motor Co., 128 Hazra Road, Calcutta-26 (a); 419A(AL)C, 17-9-65 (b); Motor parts and accessories (c).

2. Jayshree Exporters Ltd., P-7 Transport Depot Road, Calcutta-27 (a); 420A(AL) (C). 27-9-65 (b)

3. Sarbashri Haridas Madhavji, Lata Haridas, Madhandra Haridas Popat, Dinesh Haridas Popat partners carrying on business under the trade name

H. Pranjiwan Brothers, 156 Mahatma Gandhi Road, Calcutta (a); 1485A (AT) Central, 18-9-65 (b); Ready made garments, hoseiry goods, tie (c); 'Labels for use in the manufacture of goods for sales the dealer manufactures the following classes of goods namely ready made garments (d);

4. Mr. Saifuddin Hyderali, Fakuruddin Hyderali, Hatimbhai Hyderali carrying on business under the trade name S. F. Hatim Brothers 71 Canning Street, (F-18) Calcutta (a); 1487A(AT) Central, 23-9-65 (b);

5. Messrs. Moulin Rouge Private Ltd., Park Street, Calcutta, Calcutta (1), Durgapur (i) (a); 127B(BH) Central, 21-9-65 (b); Wine (c);

6. Shri Sashi Bhusan Das carrying on business under the trade name Messrs. Amsam Engineering Works, 104 Christopher Road, Calcutta (a); 984A(BH) Central, 23-9-65 (b); Raw matrials plant, machinery, spare parts and accessories, consumable store, e.g., grease, machine oil, acids for use in manufacture of machine, machine parts toolsand accessories (d).

7. Shri Gobardhan Kundu, proprietor, carrying on business under the trade name Messrs. Betar Bhaban, Raniganjmore, Bankura (a); 209A(BK) (Central),21-9-65 (b); Radios, radio parts, electrical goods (c);

8. Messrs. Dipchand Chhajer, Bahadur Singh Chhajer, Dulichand Chhajer, Ratanlal Chhajer, Abhoy Kumar Chhajer, Jhumermal Chhajer, Nanda Kumar Chhajer and Rekhchand Chhajer (Partners), carrying on business under the trade name Ganeshmull and Sons, Beldanga, Murshidabad, Murshidabad (1) (a); 26B(BR) (Central), 17-9-65 (b); Chillies (c).

9. Shri Ansur Rahaman (Proprietor), carrying on business under the trade name Messrs. Ansur Bhai, Dhuliyan, Murshidabad (a); 174A(BR) (Central), 22-9-65 (b); Biri leaves (c).

10. Shri Rudal Chandra Roy, Proprietor, carrying on business under the trade name Messrs. Rudal Chandra Roy, Patakura, District Cooch Behar (a); 342A(CB)C, 25-9-65 (b); Coal (c).

11. Messrs. United Spices Importers Ltd., 9 Parsee Church Street, Calcutta (a); 1671A(CL) Central, 17-9-65 (b).

12. Shri Trilok Chand Agarwal, Kewal Krishan Agarwal, Shri Purushottamdas Agarwal partners, carrying on business under the trade name East India Steel Co., 40 Strand Road, Room-66, Ground floor, Calcutta (a); 1907A(CR) C, 17-9-65 (b).

13. Shri Yadavgiri Paiyawala Proprietor, carrying on business under the trade name Precision Engineering Corporation, P-7 Old Chinabazar Street, Calcutta (a); 1908A(CR)C, 20-9-65 (b); Wheel valves (c).

14. Shri Nitya Gopal Saha and Shri Nabendu Narayan Saha, partners, carrying on business under the trade name G. Sowari & Co., 4/5 Jackson Lane, Calcutta (a); 1909A(CR)C, 20-9-65 (b);

15. Shri Gurucharan Das Nanda, carrying on business under the trade name Messrs. Daviktons (India) Corporation, 1 Maagoe Lane, Calcutta, (a); 950A(EL) Central, 22-9-65 (b).

16. Messrs. Deepchand Chaudhary and Sanwarma Chaudhary carrying on business under the trade name Chaudhary Brothers, 14/1 Ashu Bose Lane, Belilious Road, Howrah (a); 1110A(HW) (Central), 17-9-65 (b).

17. Messrs. Rukmini Devi Kashuka, Gomoti Devi Kashuka, Sita Devi Kashuka and Sudha Devi Agarwal carrying on business under the trade name Bengal Non-Ferrous Metal Industries, 74 Naskarpara Road Ghusury, Howrah (a); 1111A(HW) (Central), 18-9-65 (b); Aluminium ingots for the manufacture of Aluminium utensils (d).

18. Shrimati Belarani Das carrying on business under the trade name Joynarayan Engineering Works, Makardah Road, Dasnagar Howrah (a); 1112(HW) (Central), 21-9-65 (b).

19. Shri Anganlal Gupta, carrying on business under the trade name Gupta Steel Engineering Co., 12 Maharshi Debendra Road, 2nd floor, Calcutta-7 (a); 1233A(JK) Central, 17-9-65 (b).

20. Shri Ramgopal Agarwal carrying on business under the trade name Shree Baba Bangles House, 31 Sir Hariram Goenka Street, (Ground floor) Calcutta-7 (a); 1234A(JK) Central, 23-9-65 (b).

21. Messrs. Priti Ranjan Banerjee, Prasanta Kumar Banerjee & Mantu Gopal Saha carrying on business under the trade name Jyoti Distributor, Maynagu Jalpaiguri (a); 625A(JP) Central, 20-9-65 (b); Kerosene (c).

22. Messrs. Murarilal Agarwala, Banwarilal Bansal Banwarilal Agarwala & Jagdish Prasad Agarwal carrying on business under the trade name Doon Timber Depot, 2nd Mile Dabgram, Sevoke Road, P.O Ektiasal, P. S. Rajgung, District Jalpaiguri (a); 626 (JP) Central, 21-9-65 (b); Timber and sawn timber (c

23. Messrs. Satyanarayan Pasari, Nandlal Pasari Arun Kumar Pasari, Kashi Prasad Pasari, Narendi Kumar Pasari, Birendra Kumar Pasari, Monju Kuma Pasari & Sudha Kumari Pasari, carrying on busine Pasari, carrying on business under the trade nam Satyanarayan Nandlal & Co. 16 India Exchange Plac Calcutta (a); 1699A(LR) Central, 10-9-65 (b); Bearing (c).

24. Messrs. Munsiram Beriwala and Ishwallal B wala, carrying on busines under the trade n Munshiram Ishwarlal, 21B Canning Street, Calcutta 1700A(LR) Central, 21-9-65 (b);

25. Messrs. Basudeo Shroff and Radheshyam Kl tan carrying on business under the trade name Din Trades Corporation, 15A Clive Row, Calcutta 1702A(LR) Central, 23-9-65 (b).

26. Shri Ajit Kumar Sen, carrying on busi under the trade name Harmac, 5 Clive Row, Room 68 Calcutta (a); 1703A(LR) Central, 23-9-65 (b); R. S. Joist and beams, 2. M. S. Plates, 3. Colled rol sheets 4. B. D. sheet, 5. G. C. sheets, 6. G. D. she 7. M. S. flats, 8. M. S. rounds, 9. M. S. angles, 10. M. channels. 11 High Carbon rounds (c);

27. Shri Malay Kumar Roy, carrying on busi under the trade name Engineering Stores & Sup

Agency, 28 Strand Road, Calcutta (a); 1704A(LR) Central, 23-9-65 (b).

28. Shri Tribeni Prasad Chowdhury carrying on business under the trade name Tribeni Prosad Chowdhury, Colonelgola, P.O. & District Midnapore (a); 535A(MN) Central, 17-9-65 (b); Stone materials, chips andballast (c).

29. Shri Himangshu Sekhar Mondal carrying on business under the trade name Sitaram Pan Bhanda Vill-Nonakuri, P.O. Balukhat, District Midnapore (a); 536A(MN) Central, 20-9-65 (b).

30. Shri Hari Satya Kolya carrying on business under the trade name Gouranga Saw Mill, Chandrakona Town, P. O. Chandrakona, District Midnapore (a); 537A(MN) Central, 23-9-65 (b); Logs and timber for use in manufacture of furniture (d).

31. Messrs. Monoranjan Sarkar and Niranjan Sarkar carrying on business under the trade name Sarkar Bothers, Natore Park, Calcutta-39 (a); 930A(PG) (Central), 22-9-65 (b); Timber (c); Timber intended for use in the manufacture of sized Timber (d).

32. Shri Ramlal Tantia, carrying on business under the trade name Messrs. Tantia Cycle & Rickshaw Co., Barakar Road, Purulia (a); 339A(PR) Central, 23-9-65 (b); Cycle, cycle parts, cycle tyres, cycle tubes (c).

33. Messrs. Gour Mohan Sadhukhan, Lakshan Chandra Sadhukhan & Rashbehari Sadukhan, carrying on business under the trade name Gour Mohan Sadhukhan & Sons, 14N Centre Sinthee Road, Calcutta-50 (a); 1291A(SH) (Central), 17-9-65 (b); Raw materials for use in the manufacture of palm sugar candy (d).

34. Messrs. Babulal Dugar, Kamal Singh Dugar, Nirmal Kumar Dugar, Indra Kumari Dugar & Nirmala Kumar, Dugar carrying on business under the trade name Dugar & Co., 20 Pathuriaghata Street, Calcutta, P-12 New Howrah Bridge Approach Road, Calcutta-1 (a); 82B(SH) (Central), 17-9-65 (b); Raw materials for use in the manufacture of umbrella (d).

35. Shri Monoranjan Chakraborty, Proprietor, carrying on business under the trade name Shibani Glass Works, 59 Mcleod Street, Calcutta (a); 1020A(TL) Central, 18-9-65 (b);

36. Messrs. Tata-Finlay Limited carrying on business under the trade name Tata Finlay Limited, 45 Free School Street, Calcutta (a); 1021A(TL) Central, 20-9-65 (b).

S. K. BOSE, Commissioner.

No. 324C.T.—14th October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :—

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Everest Cycles Ltd., 26/1 Armenian Street, Calcutta (a); 105B(AT) Central, 22-2-65 (b); (A) Cycle parts (a); The dealer manufactures the following classes of goods namely : Cycles (d); 17-9-65 (h).

2. Messrs. Abhechand Doshi Jaisukhlal Dulichand Sethi, Sm. Indumati Champaklal Doshi carrying on business under the trade name Champion Trading Company, 72 Canning Street, Calcutta (A) 192 Old China-bazar Street, Calcutta (a); (S) 111B(AT) Central (for) 1318A(AT) Central (b); 21-9-65 (h).

3. Messrs. Radhakishan Jhunjhunwalla and Savetri-devi Jhunjhunwalla carrying on business under the trade name Radha Kishan Jhunjhunwalla & Co., (S) 12 Noormal Lohia Lane, Calcutta (for) 12 Noormal Lohia Lane, Calcutta, 180 Mahatma Gandhi Road, Calcutta (a); (S) 1486A(AT) Central (for) 60B(AT) Central (b); 22-9-65 (h).

4. Shri Virendra Kumar Jain carrying on business under the trade name Messrs. Kumar Stores, 71 Canning Street, Calcutta (a); 1427A(AT) Central, 31-7-65 (b); (A) Elastic tape (c); 22-9-65 (h).

5. Shri Ratilal D. Ghelani carrying on business under the trade name Messrs. Ratilal D Ghelani , (S) 71 Canning Street, (A-312) Calcutta (for) 33 Armeninan Street, Calcutta (a); 671A(AT) Central, 30-7-57 (b); 22-9-65 (h).

6. Shri Kantilal Tribhovandas Rachh carrying on business under the trade name Messrs. Janata Watch Company, 71 Canning Street, (A-12) Calcutta (a); 1469A(AT) Central, 19-7-63 (b); (A) Watches (c); 23-9-65 (h).

7. Shri Gunwant Mulchand Doshi carrying on business under the trade name Messrs. Radio Corner, 42-D Rafi-Ahmed Kidwai Road, Calcutta-16 (a); 896A(BH) Central, 11-1-65 (b); (A) radios, radioparts and accessories, record changer and parts thereof, tape recorder parts (c); 18-9-65 (h).

8. Messrs. Victor Gaskets India Limited, (S) 21 Camac Street, Calcutta-16 for 126 Basanta Lal Saha Road, Calcutta-53 (a); (S) 983A(BH) Central for 855A (PG) Central (b); 22-9-65 (h).

9. Brooke Bond India Private Ltd., (S) 9 Sakespeare Sarani, Calcutta for 2 Metcalfe Street, Calcutta (a); (S) 128B(BH) Central for 17B(SL) Central (b); 23-9-65 (h).

10. (S) Shri Hanumandas Sarda, Sm. Durgadevi Sarda and Shri Dinabandhu Sarda, Partners, carrying on business under the trade name Messrs. Hanumandas Sarda for Messrs. Hanumandas Sarda, Bishnupur, Bankura (a); 95A(BK) (Central), 6-11-57 (b); 14-9-65 (h).

11. Messrs. Danmal Gulgulia and Mulchand Gulgulia (Partners), carrying on business under the trade name Amar Trading Co., Chaulpatty, Khagra, Murshidabad (a); 113A(BR) (Cntral), 9-9-59 (b); (D) Spices and grocery goods, (A) Ground nut and cocoanut (c) 25-9-65 (h).

12. (S) Sarbashri Lakhi Ram Bach, Satya Narayan Bach, Dwarika Nath Bach, and Ram Narayan Bach (Partners) carrying on business under the trade name Satya Narayan Dwarika Nath (for) Messrs. Satya-Narayan Bach and Dwarika Nath Bach (Partners), carrying on business under the trade name Satya Narayan Bach and Dwarika Nath Bach, Beldanga, Murshidabad (a); 73A(BR) (Central), 25-9-57 (b); 27-9-65 (h).

13. (S) Sarbashri Chunilal Gobcha, Bhowarilal Gobcha, Sohanlal Gobcha and Mohanlal Gobcha(minor) carrying on business under the trade name Messrs. Chunilal Bhowarilal for Messrs. Chunilal Bhowarilal, Nripendra Narayan Road, Cooch Behar (a); 52A(CB)C, 26-6-57 (b); 29-9-65 (h).

14. (S) Mohd. Nazi, Naseem Ahmed Nazi, Sultan Ahmed Nazi and Mohd. Zaki carrying on business under the trade name Mohd. Tazi Mohd. Nazi (for) Mohd. Tazi Mohd Nazi, 39 Colootola Street, Calcutta (a); 215A (CL) Central, 28-6-57(b); 17-9-65 (h).

15. (S) Mohd. Nazi, Mohd. Zaki, Sultan Ahmed and Naseem Ahmed carrying on business under the trade name Metala Chemical Works (for) Metal Chemical Works, 39 Colootola Street, Calcutta (a); 711A(CL) Central, 10-1-58 (b); (A) Ferrous and Non-ferrous scraps (c); (A) No. (3) consumable stores : Coal, coke, carcoal, caustic soda, furnance oil and lubricating oil after the words consumable stores viz. (d); 17-9-65 (h).

16. (S) Jayantilal Anandji Mehta and Narbhe Kumar Abhechand carrying on business under the trade name K. D. Mehta & Co. (for) K. D. Mehta & Co., 54 Ezra Street, Calcutta (a); 69A(CL) Central, 1-7-57 (b); (A) Petromax parts and stove parts (c); 18-9-65 (h).

17. Shri Bachulal Singh carrying on business under the trade name Messrs. Moti Electric & Co., 36 Ezra Street Calcutta (a); 1611A(CL) Central, 30-3-65 (b); (A) Checknuts (c); 18-9-65 (h).

18. (S) Shri Himatlal Khadidas Lakhani carrying on business under the trade name Messrs. Lakhani Brothers (for) Messrs. Himatlal Khadidas Lakhani and Satyapal Thaper carrying on business under the trade name Messrs. Lakhani Brothers, 55/60 Canning Street, Calcutta (a); 257A(CL) Central, 1-7-57 (b); 18-9-65 (h).

19. Shri Chhaju Ram Sharma, Proprietor, carrying on business under the trade name Messrs. Ambica Trading Corporation, 119B Mahatma Gandhi Road-Calcutta (a); 1242A(CL) Central, 27-2-61 (b); (A) 1. Raw materials, 2. Plant, machinery, spare parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below :1. Packing boxes (d); 23-9-65 (h).

20. (S) Messrs. The Kusum Commercial Co. (P) Ltd., 40 Netaji Subhas Road, Calcutta (for) Messrs. Kusum Commercial Co. Private Ltd., 40 Netaji Subhas Road, Calcutta (a); 921A(CR)C, 9-9-57 (b); 21-9-65 (h).

21. (S) Messrs. Sailabala Debi. Panchu Prasad Chatterjee and Hara Prasad Chatterjee, (Partners) carrying on business under the trade name Chatterjee Brothers & Co., for Sm. Sailabala Debi Propretress, carrying on business under the trade name Chatterjee Brothers & Co., 71A Netaji Subhas Road, Calcutta (a); 1515A(CR)C, 4-6-62 (b); 21-9-65 (h).

22. Messrs. Mahabir Prasad Ruia, Radheshyam Ruia carrying on business under the trade name Radheshyam Trading Co., 16 Bonfield Lane, Calcutta (a). 1132A(CR)C, 6-1-59 (b); (A) Saws (c); 22-9-65 (h);

23. (S) Messrs. Riddhi Karan Lakholia, Narbada Debi Lakholia, Ramgopal Lakholia and Mon Mohan Lakhokia, partners, carrying on business under the trade name India Steel Agencies for Messrs. Riddhi Karan Lakholia, Durga Dutt Lakholia, Ramgopal Lakholia and Mon Mohan Lakholia, partners, carrying on business under the trade name India Steel Agencies, 67B Netaji Subhas Road, Calcutta (a); 1188A(CR)C, 8-6-59 (b); 23-9-65 (h).

24. (S) Messrs. Santosh Kumar Banerjee. Dilip Kumar Banerjee, Ashoke Kumar Banerjee, carrying on business under the trade name Messrs. Santosh Engineering Works (for) Shri Santosh Kumar Banerjee, Proprietor, carrying on business under the trade name Messrs. Santosh Engineering Works, 36 Strand Road, Calcutta (a); 735A(CR) C. 20-7-57 (b); 23-9-65 (h).

25. Messrs. Shri Hunuman Sugar Industries Ltd., (S) 5 Synagogue Street, Calcutta (for) 178 Harrison Road, Calcutta (a); (S) 1910A(CR) C, (for) 287A(MR) C (b); 23-9-65 (h).

26. (S) Shri Nripendra Mohan Ghosh and Shri Sachindra Mohan Ghosh, Partners, carrying on business under the trade name Messrs. Bengal Emporium, (for) Shri Nripendra Mohan Ghosh, Proprietor, carrying on business under the trade name Messrs. Bengal Sales Emporium, D3/3&4 Maidan Market Corner, (a); 843A(EL) central, 9-12-63 (b); 20-9-65 (h).

27. (S) Messrs. S. N. Sen, Private Ltd., carrying on business under the trade name Das and Bhowmik. (for) Messrs. S. N. Sen Private Ltd., 2 Dalhossie Square East, Calcutta (a); 134A(EL) Central. 2-7-57 (b); 22-9-65 (h).

28. (S) Shri Krishna Chandra Banerjee, carrying on business under the trade name General Trading Co., (for) Shri Krishna Chandra Banerjee and Jitendra Nath Sur, carrying on business under the trade name General Trading Co., 9/1 Waterloo Street, Calcutta (a); 87A(EL) Central, 26-6-57 (b); 23-9-65 (h).

29. Messrs. Beharilal Agarwala, Ramprasad Agarwala, Sampatlal Agarwala, Biswanath Agarwala, Girdharilal Agarwala, Ramkilal Agarwala, Omprakash Agarwala, carrying on business under the trade name Beharilal Omprakash, 149 Cotton Street, Calcutta (a); 822A(JK) Central, 12-11-59 (b); (A) Vanaspati, groundnut oil (c); 18-9-65 (h).

30. Shri Ramchandra Kamani carrying on business under the trade name Messrs. Kamani Exports (India), 4 Narayan Prosad Babu Lane, 2nd floor, Calcutta-7 (a); 1139A(JK) Central, 20-1-65 (b); (A) Food grains (c); 18-9-65 (h).

31. (S) Messrs. Asharfi Mahaseth, Mahabir Raut, Ram Chandra Mahaseth, Satyanarain Mahaseth, Rameshwar Mahaseth Jagdish Raut, Ramchandra Proshad, carrying on business under the trade name Asarfi Mahaseth Mahabir Raut, (for) Messrs Mahabir Raut, Ram Chandra Prasad, Asarfi Mahaseth, Ram Chandra Mahaseth, Rameswar Mahaseth carrying on business under the trade name Asarfi Mahaseth Mahabir Raut, 143 Cotton Street, Calcutta (a); 349A(JK) Central, 1-7-59 (b); 21-9-65 (h)

32. (S) Messrs. Nimai Chand Dey, Madan Mohan Dey, Sujai Kumar Dey, carrying on business under the trade name Madan Mohan Dey & Co. for Messrs. Madan Mohan Dey Sujai Kumar Dey carrying on business under the trade name Madan Mohan Dey &Co., 72 Nalini Sett Road Calcutta (a), 405A(JK) Central, 1-7-57 (b); 22-9-65 (h)

33. Shri Ramawtar Agarwalla Proprietor carrying on business under the trade name Messrs. Ramawtar Bimal Kumar Hosiery P-9 Shibtolla Street Calcutta (a); 869A(JK) Central 13-6-60 (b); (A) Woollen muffler and Woollen Socks (), 23-9-65 (h)

34. Sri Sri Satyanarayan Ram and Ramand Prosad partners, carrying on business under the trade name Messrs. Satyanarayan Ram & Co., Sevabazar Siliguri (a), 583A(JP) (Central) 1-2-65 (b); (A) Empty jute and jute twine (c), 22-9-65 (h)

35. Messrs B. A. & Brothers (Eastern) Private Ltd., 5 Clive Row, Calcutta (A) 56/1 Canning Street Calcutta (a); (S) 476B(LR) Central (for) 64A(LR) Central (b); (D) Allied preparations and toilet and Hospital requisites (c); 15-9-65 (h)

36. Messrs. Gill & Co (Private) Ltd., S.L. one Range, Calcutta (a); 208A(LR) Central 28-6-57 (b), (A) Cotton waste (c); 17-9-65 (h)

37. Shri Desraj Bery carrying on business under the trade name Crystal Company, 5 Clive Row Calcutta (a); 1256A(LR) Central 19-8-61 (b), (A) Heating elements (c); 18-9-65 (h).

38. Messrs. Jardine Henderson Ltd., 4 Clive Row, Calcutta (a); 394A(LR) Central 1-7-57 (b); (A) Insulation board (c); 18-9-65 (h).

39. Messrs. Heilgers Oil Co. Private Ltd., Chartered Bank Buildings, Calcutta. (D) 1 India Exchange Place, Calcutta (a); (S) 1701A(LR)Central (for) 128B(LR) Central (b); 21-9-65 (h).

40. Sarbashri Jugal Kishore Dutt and Kartick Chandra Dutt, carrying on business under the trade name Messrs Beharilall Dutta & Sons, 24 Netaji Subhas Road, Calcutta (a); 509A(LR) Central, 31-7-57 (b); (A) Magnesite, asbestos fibre. (D) Iron, metal, hardware, paints, oil (c); (A) Magnesite, asbestos fibre for manufacture of boiler compound (d); 21-9-65 (h).

41. Shri Tejpal Agarwalla, proprietor, carrying on business under the trade name Messrs. Girdharilal Arun Kumar, Ukilpara, Raiganj, West Dinajpur (a); 187A(ML) (Central), 10-10-60 (b); (A) Soda (c); 21-9-65 (h)

42. Shri Fakir Chandra Das carrying on business under the trade name Fakir Chand Das, School Bazar, Midnapore (a); 160A(MN) Central, 6-5-59 (b); (A) Instrument box and punching machine (c); 18-9-65 (h).

43 Shri Gyan Chand Bhandari, carrying on business under the trade name Gyan Chand Bhandari & Sons, Khiragpur, Midnapore (a); 2A(MN)Central, 26-6-57 (b).(A) Motor cycles scooters, mopeds and their parts and accessories (c) 22-9-65 (h)

44 (S) Messrs Swarnamoyee Ink Stores Private Ltd (for) Messrs Swarnamoyee Ink Stores, (S) 37 Dr Girindra Sekhar Bose Road Calcutta-39 (for) 3 Ismail Street, Calcutta-14 (a). (S) 929A(PG)(Central) (for) 277A(TL) (Central) (b), 20-9-65 (h)

45 Shri Onkarmal Goenka and Shri Shankarlal Goenka, partners, carrying on business under the trade name Messrs. Onkarmal Shankarlal 94/4 Lower Chitpur Road Calcutta (a); 99A(RJ) Central 26-6-57 (b); (A) Pneumber (c); 20-9-65 (h)

46 (S) Shri Harnathrai Agarwalla Shri Baadeo Agarwalla Shri Chagandal Agarwalla Shri Puranmal Agarwalla Shri Subhkaran Agarwalla, Shri Sanwarmal Agarwalla Shri Gourisanker Agarwalla, Shri Mangilal Agarwalla partners carrying on business under the trade name Messrs. Sanwarmal Harnathrai (for) Shri Sudharam Agarwalla Shri Puranmall Agarwalla, Shri Subhkaran Agarwalla, Shri Sanwarmal Agarwalla, Shri Gourishanker Agarwalla Shri Mangilal Agarwalla, Shri Harnath Agarwalla partners carrying on business under the trade name Messrs Sanwarmal Harnathrai (43 44 Cotton Street Calcutta (a) 75A(RJ)Central, 28-6-57 (b) 22-9-65 (h)

47 (S) Shri Beharilal Apteswara Shri Rameswar Apteswara Shri Indra Chand Apteswara partners, carrying on business under the trade name Messrs Nowrangrai Rameswar (for) Shri Rameswar Apteswara, Shri Indra Chand Apteswara partners carrying on business under the trade name Messrs Nowrangrai Rameswar, 43 Cotton Street Calcutta (a); 711A(RJ) Central, 4-9-58 (b); 22-9-65 (h)

48 (S) Shri Probhudayal Choudhury, Shri Omprakash Jalan Shri Shewprokash Jalan, Shri Ramsarup Choudhury, Niranjanlal Choudhury, Shri Nirmal Kumar Jalan, Shri Surajbhan Agarwal Shri Ramballav Jalan, Shri Satyanarayan Jalan and Shri Lachminarayan Agarwala, partners carrying on business under the trade name Messrs Oriental Rubber Works for Shri Satyanarayan Choudhury, Ramballav Jalan, Shri Satyanarayan Jalan and Shri Lachminarayan Agarwala, partners, carrying on business under the trade name Messrs. Oriental Rubber Works, 171A Harrision Road, Calcutta (a); 34A(RJ) Central, 18-6-57 (b); 23-9-65 (h).

49. (S) Shri Bhagwandas Agarwalla, Proprietor, carrying on business under the trade name Messrs. Fulchand Bhagwandas for Shri Bhagwandas Agarwalla and Shri Gopal Agarwalla, partners, carrying on business under the trade name Messrs. Fulchand Bhagwandas, 43/44 Cotton Street, Calcutta (a); 86A(RJ) Central, 25-6-57 (b); 28-9-65 (h).

50. Shri Radha Kishan Bagri, carrying on business under the trade name Ramkishan Deokishan, 2A Netai Halder Street, Calcutta (a); 1094A(SH) (Central), 22-2-64 (b); (A) Soap stone powder (c); 18-9-65 (h).

51. (S) Shrimati Chandra Kumari Bhartia and Shri Ramesh Kumar Bhartia, carrying on business under the trade name Suppliers Corporation (for) Sm. Chandra Kumari Bhartia, carrying on business under the trade name Suppliers Corporation, 2A Jadulal Mullick Road, Calcutta (a); 52A(SH)(Central). 28-6-57 (b); 20-9-65 (h).

52. Shri M. N. Dutta, Kala Chand Dutt and Shri Bejoy Chand Dutt carrying on business under the trade name Messrs. Kay Toys Co., 3A Raja Kali Kishan Lane, Calcutta (a); 389A(SH) (Central), 18-9-57 (b) (A) Minimoton in the column for use in the manufacture after the word Metal(Mechanical) toys (d); 22-9-65 (h).

53 Messrs. Sarat Chandra Sircar, Lakshmi Narayan Sircar, Anil Kumar Karmakar and Gita Rani Karmakar carrying on business under the trade name Meena, 82/2A Bidhan Sarani, Calcutta-4 (a); 1239A(SH) (Central), 29-5-65 (b); (A) Garments (c); 23-9-65 (h).

54. Shrimati Shakuntal Bhargava, proprietress, carrying on business under the trade name Messrs. Trade Supply Agencies, P-43 New C.I.T. Road, Scheme 52, Calcutta (a); 571A(TL) (Central). 20-1-58 (b); (A) Yellow bright sulpher, liquid chlorine (c); 17-9-65 (h)

55. Shri Chiranjib Nanda, carrying on business under the trade name Messrs. Merchantile Agency Syndicate, (S) 1/1 Sambhu Babu Lane, Calcutta-14 for 3/1 Chowringhee Square, Calcutta (a); (S) 1022A (TL) (Central) (for) 318A(SL) (Central) (b); 17-9-65 (h).

Explanatory notes :—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended :-

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner

No. 325C.T.—14th October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes :-(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form or power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. S K. Nag & Co., 10/1/B Indra Roy Road, Calcutta (a); 69A(BH)Central, 26-6-57 (b); Chemicals apparatus for laboratory (c); 20-9-65 (h).

2. The Cyanides & Pigments Private Ltd., 23B Netaji Subhas Road, Calcutta (a); 1544A(LR) Central, 16-5-64 (b); Paints, varnishes, lacquers (c); 22-9-65 (h).

3. Shri Kaniram Patwari, Shri Dalchand Patwari, Shri Budhmal Patwari, partners, carrying on business under the trade name Messrs. Kaniram Manick Chand, 20 Mullick Street, Calcutta (a); 13A(RJ) Central, 1-7-57 (b); Piece goods, kirana, hardware, oils, galla salt, bags and hessian and bullion (d); 23-9-65 (h).

4. Shri Lakshiram Nigania, Shri Shedmal Nigania, Shri Shankarlal Nigania and Shri Omprakash Agarwalla, partners, carrying on business under the trade name Messrs. Shankarlal & Sons, 72 Cotton Street, Calcutta (a); 726A(RJ) Central, 21-2-59 (b); Jute products (d); 30-9-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

PAUSA 2] THURSDAY, DECEMBER 23, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL
NOTIFICATIONS

No. 327 C/T. 21st October 1965 In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information :—

Notes —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Thakurdas, carrying on business under the trade name Messrs. Shamantalal Thakurdas village Syama, P.O. Shilampur (via Panagarh), district Burdwan (a); AS/2644A, 17-9-65 (b); Plant, machinery spare parts and accessories, consumable stores (c). Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of Bricks (c).

2. Messrs. Associated Aesby Industries Private Ltd. and Badal Chandra Banerjee, carrying on business under the trade name Durgapur Garage, Station Road, P.O. Durgapur-1, district Burdwan (a); AS/2645A, 21-9-65 (b); Mobiloil, lubricants, paints varnishes, painting materials, automobile parts and accessories, electrical goods and apparatus used in motor vehicles, tractor parts and accessories, window screen and glasses, lock handle, rubber goods for motor vehicles and distilled water (d)

3. Messrs. Balai Hari Sadhukhan and Ashok Kumar Gorai, carrying on business under the trade name Krishna Cocoanut Co., Munshibazar, Asansol, Burdwan (a); AS/2646A, 23-9-65 (b); Cocoanut (d).

4. Parsuram Jivanram Jance, carrying on business under the trade name, Messrs. P. J. Jancl &Co. Murgasol, Asansol, district Burdwan (a); AS/2647A-23-9-65 (b); Motor cycle and accessories, and spare parts thereof. Refrigerators, batteries (d).

5. Shri Sidir Kumar Jana, carrying on business under the trade name Messrs. Allied Chemical Co., 28/1 Gobra Gorasthan Road, Calcutta (a); BH/3873A, 27-9-65 (b); R. J. Joist (d). Mineral terpentine, solvent oil, lowgrade lubricants, toluene, benzol, dry pigments (d).

6. Shrimati Amiya Roychoudhury, carrying on business under the trade name, Messrs. Nripendra Steel Syndicate, 6/7-C Acharya Jagadish Road, Calcutta (a); BH/3874A 27-9-65 (b); R. S. Joist and B. P. Sheet (d);

7. Messrs. Kuttan Menon, Chemkat Janardhan, Kamat Narayan Nayar, Sulochana Nayarand Imgamuthi Swarnalata, carrying on business under the trade name, Economo Agencies, 4 Satyen Dutta Road, Calcutta (a); BH/3875A. 27-9-65 (b); Electric fans, polythene caps, electric motor, switches, wire nails and knives (d);

8. Ward No. 111 Primary Consumer's Co-operative Stores Ltd., Lalbazar, Bankura (a); BK/631A, 25-9-65 (b); Soda, cocoanut oil, poppy seed (d).

9. Shri Khudiramdas Mahanta, proprietor, carrying on business under the trade name, Messrs. Khudiram das Mahanta, Bailpara, P.O. Bishnupur, Bankura (a); BK/632A, 29-9-65 (b); Lubricating oil. grease flaps, empty drum (d).

10. Sarbasree Paresh Chandra Ghose, Akkari, Ghose and Maya Ghose, partners, carrying on business under the trade name Messrs. Unity Brick Manufacturers, village Bamunpara, (Mauza Amirpur), P.O. Saktigarh, Burdwan (a); BN/1496A, 13-10-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

11. Shri Satyendra Prasad Sinha, proprietor, carrying on business under the trade name S. P. Sinha. 22 Rajawoodmunt Street, Calcutta (a); CR/3648A, 25-9-65 (b); Shuttles, steel reeds, cotton healds, wire healds, spindle tape, sizing gum, shafts, pirns, thread guide, cloth roller, leather laces, beltings, nylon belts, shuttle pegs, crankend, wood plaining cutters, universal pirns, slaywood pirns, slaywood pirns, beam flange, wood plaining blades, warp beam with m.s. spindle,, penion, dobby lacttice, warper roller, bobbins, range fixed centre drive, stamping paste and wire clips (d).

12. Shri Sampuran Singh Khurana, carrying on business under the trade name Messrs. Diesel Auto Accessories, 29/1/B Bentinck Street, Calcutta (a); EL/3753A; 25-9-65 (b); Motor parts and motor accessories (d).

13. Shri Ram Narain Sinha, carrying on business under the trade name Global Engineering Co., Joypur, Khalna, Bakshihat Road, police-station Bagnan, Howrah (a); HW/3124A, 25-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Bricks (c).

14. Shri Bejoy Krishna Roy, carrying on business under the trade name B. Roy and Company, 96/98 Narasingha Dutta Road, Howrah (a); HW/3125A, 27-9-65 (b); Machines, pipes, sockets (d); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumbale stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale—(i) Gate lock parts, (ii) Bush, washer, spring-nuts (c).

15. Messrs. Sohanlal Sarogi and Sampatlal Jain carrying on business under the trade name Surendra Agencies, C/o. Ganapatlal Barjatiya, P. O. Banipur district Howrah (a); HW/3126A, 28-9-65 (b); m.s. angles, channels, joists, flat, rails, round and plates (d).

16. Shri Satyendra Narayan Mitra, carrying on business under the trade name Satish Small Engineering Co., 95/9 Dharmatola Road, Salkia, Howrah, (a); HW/3127A, 28-9-65 (b); 1. Raw materials 2. Plant, machinry, spare, parts and accessories 3. Consiumable stores e.g. mobile oil and grease Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture goods named below for sale—(i) Straps, bolts, g. i. thimble and (ii) Other electrical goods (c).

17. Messrs. Amarendra Nath Bhattacharyya, Biswanath Bhattacharyya, Baidya Nath Bhattacharyya, Rabindra Nath Bhattacharyya, Nerendra Nath Bhattacharyya, Birendra Nath Bhattacharyya and Somnath Bhattacharyya, carrying on business under the trade name. Sree Guru Metal Products Corporation, 4 Bhattacharyyapara Lane, P.O. Santra Lane. P.O. Santragachi, Howrah (a); HW/3128 29-9-65 (b); 1. Raw materials. 2. Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Railway carriage and wagon. (ii) Components (c).

18. Messrs. Munnilal Sharma, Sudarshan Tiwari and Akhileshwar Sharma. carrying on business under the trade name, U. P. Steel Furniture Industry, 2 Narikalbagan Lane, Salkia, Howrah (a); HW/3129A 29-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) steel furniture (c).

19. Electric Furnaces and Trnasformer Manufacturing Co. Private Ltd.. J-14 Howrah Industrial Estate P.O. Baltikuri, Howrah (a); HW/3130A, 29-9-65 (b) 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Electrical distribution transformer, (ii) Hoists and components thereof. (c).

20. Messrs. Sawarmal Agarwala, Satyanaria Agarwala and Sm. Lakshmi Devi Bhalotia carrying on business under the trade name Swastik Engineering Works, 14A Stall Cart Lane, Salkia Howrah (a); HW/3131A, 29-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) M. s. flangs (c).

21. Messrs. Bishwanath Das, Kashinath Das Sambhunath Das and Amarnath Das carrying business under the trade name Jagadhatri Brass Works 157 Bellilious Road, Howrah, (a); HW/3132 30-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessoires. Provided that goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i)Moulded articles made of non-ferrous metals (c)

22. Shri Amarendra Bijoy Mahajan, carrying on business under the trade name, Amarendra Bijoy Mahajan, 6 Raja Brojendra Street, Calcutta-7 (a); JK/3503A, 28-9-65 (b); 1. Raw materials. 2. Plant, machinery, spare parts and accessories, e.g. only sewing machine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below (i). Canvas, rexin, jute canvas bags for sale. (c).

23. Shri Gour Hari Santra, carrying on business under the trade name The Radiant Calendar Concern, 393 Upper Chitpur Road, Calcutta (a); JK/3504A, 28-9-65 (b); 1. Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below : Pictorial date calenders for sale. (c).

24. Messrs. Madan Mohan Nandy, Minati Guha Thakurata, Chhabi Rani Nandy, Gouri Basu, Ava Rani Basu, carrying on business under the trade name Jalpaiguri Automobiles, Kadamtala, P.O. and district Jalpaiguri, (a); JP/2266A, 29-9-65 (b); Motor parts and accessories (d).

25. Messrs. Kalicharan Kedia, Haricharan Kedia, Gangacharan Kedia, Vijoy Modi, carrying on business under the trade name Victor Electric Industries, 13 India Exchange Place, Calcutta (a); LR/ 3740A, 27-9-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, e.g. Transformer oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below : Transformer (c).

26. Messrs. Radhashyam Ghosh, Tulsidas Ghosh Krishnalal Ghosh, Paresh Chandra Ghosh, carrying on business under the trade name, Messrs. Sree Gopal Mistanna Bhandar, 142 Bidhan Sarani, Calcutta-6 (a); MK/4001A, 27-9-65 (b); 1. Raw materials, tea flour, chhana, ghee. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweet meats and nonta goods, tea, for sale (c).

27. Messrs. Monitrai Arora and Navnit J. Parikh carrying on business under the trade name Messrs. Allied Steel Industries, 145B Vivekananda Road, Calcutta-6 (a); MK/4002A, 28-9-65 (b); M. s. rounds and channels, galvanized iron wire, m. s. angles, and joists, m. s. borings, m. s. scrap (d).

28. Shri Jamini Kanta Dhar, carrying on business under the trade name Messrs. R. K. Dhar & Co. 7 Fakir Chakraborty Lane, Calcutta-6 (a); MK/4003A, 28-9-65 (b); Goldsmith dice and tools, polishing machine, phosphor, bronze (d).

29. Messrs. Kanailal Chakraborty, Provash Chakravorty, Samar Chakraborty and Gora Chand Chakraborty, carrying on business under the trade name Messrs. Chakraborty & Co., 2 Iswar Mitra Lane, Calcutta, Calcutta-1 (a); MK/279B, 29-9-65 (b); Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Letter pads, forms and chalans, for sale (c); I pencil, clip, pin, blotting paper, eraser, carbon pa paper weight, pin cushion, ink, gum pester, stamp p envelopes and files, twine ball, ribbons (d).

30. Sarbasree Mohabir Prosad Lohia, Beharis Lohia, Gobinda Prosasd Lohia, carrying on busi under the trade name Messrs. Shree Bajrang Dre 166 Mohatma Gandhi Road, (2nd floor), Calcutta MR/2811A, 27-9-65 (b); 1. Raw materials Plant, machinery, spare parts and accessories, vided that all goods for which exemption from payn of sales tax is claimed are intended for use in actual process of manufacture of the goods na below: (i) Garments (c); Cloth (d).

31. Shri Kundanmal Bothra, carrying on b ness under the trade name, Messrs. Kundanmal Ind mal. 157 Netaji Subhas Road, (2nd floor), Room 128, Calcutta (a); MR/2812A, 27-9-65 (b); B and copper utensil scraps of non-ferrous metals (d

32. Shri Basudev Bid, carrying on business u the trade name Messrs. Basudev Bid, Raghunath P.O. Raghunathpur, district Purulia (a); PR/4 27-9-65 (b); Chillies, groundnut, groundnut cocoanut oil, gunja oil, coriander seed, soda, fe seed, poppy seed, tejpata, ajwa, mustard oil, salt, k sene oil, mustard seed, pulses, Fenugreek seed, mol oil cakes, tobacco leaves, tobacco, rope and catechu

33. Shri Ramesh Chandra Gupta, carrying on b ness under the trade name Messrs. Suresh Bha Rly. Market, Adra, P.O. Adra, district Purulia PR/484A, 28-9-65 (b); (1) Raw materials. (2) P machinery, spare parts and accessories. (3) Co mable stores, coal. Provided that all goods for w exemption from payment of sales tax is claime intended for use in the actual process of manufactu the goods in West Bengal named below for s Nonta, sweetmeat, tea (c).

34. Shrimati Prembati Devi Gupta, carrying business under the trade name Messrs. Shyama Bangle Stores, 34 Biplabi Rash Behari Basu R Calcutta-1 (a); RB/1592A, 25-9-65 (b); Bangles

35. Messrs. Syndets and Resinons Chemicals vate Ltd., 5 Mission Row, Calcutta-1 (a): 1593A, 29-9-65 (b); (1) Raw materials. (2) P machinery, spare parts and accessories. Prov that all goods for which exemption from payme sales tax is claimed are intended for use in the a process of manufacture of the goods named be.ow sale : (i) Synthetic resins (c).

36. Messrs. Tarapada Karmakar and Nar Chandra Karmakar, partners, carrying on bus under the trade name New India Pattern Ma 11 G. T. Road, Rathtala, Bhadreswar, Hooghly SP/1767A, 27-9-65 (b); (1) Raw materials. (2) m nery, spare parts and accessories, Provided tha goods for which exemption from payment of tax is claimed are intended for use in the actual pr of manufacture of the goods named below : (i) Wo pattern, (ii) wooden deck (c).

37. Sree Jyotirmoy Kundu, proprietor, carryi business under the trade name Kundu Service Sta Hosenabad, P.O. Mogra, district Hooghly (a);

1768A, 28-9-65 (b); Petrol, diesel, lubricating oil, grease, distilled water (d).

38. Sree Banshidhar Das, proprietor carrying on business under the trade name A. P. D. Bricks, village Belkuli, P.O. Mankundu, district Hoohgly (a); SP/1769A, 29-9-65 (b); (1) Raw materials, provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bricks (c).

39. Shree Shyamal Kumar Dhar, proprietor, carrying on business under the trade name Messrs. E. M. F. 3 Park Lane, Calcutta-16 (a); TL/2993A, 27-9-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :
(i) Electric motor, switch board,
(ii) Regulator, generator, alternator;
(iii) Convertor, transformer (c).

40. Shri Viswanth Kapur, Proprietor, carrying on business under the trade name Messrs. Signotech Corporation, 5 Marquis Street, Clacutta-16 (a); TL/2994A, 28-9-65 (b); Bichromates, hardner, casein (glue), boiler, copper, sulphate (d).

41. Sarbasree Lakshan Shaw alias Lakshan Gupta, Bejoy Kumar Ganori Shaw, Abhoy Kumar Gupta and Sm. Sudama Devi, partners, carrying on business under the trade name Messrs. Abhoy Kumar Gupta, 10 Umadas Lane, Calcutta-16 (a); TL/2995A, 30-9-65 (b); Linseed oil, groundnut oil, cocoanut oil, refined vegetable oil (d).

42. Sm. Pushpa Devi Khemka and Sm. Kusum Devi Tantia, partners, carrying on business under the trade name, Messrs. Shreyas, 87 Park Street, Calcutta (a); TL/2996A, 30-9-65 (b); Mill made cotton and artificial silk favrics, textile goods, silk sarees and fabrics, jaree goods, hand loom sarees (d).

43. Messrs. The Bombay Local Oil Mills Asociation Ltd., 7 Sayed Mukri Street, Bombay-9 (port of Calcutta) (a); CS/43A, 30-9-65 (b).

S. K. BOSE, Commissioner.

No.328C.T.--21st October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information—

Notes —(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Hemanta Kumar Mookherjee carrying on business under the trade name Messrs. Swan Industries. (S) 35/1 Tollygunge Circular Road, New Alipore, Calcutta-53 for 86/F Mohoharpukur Road, Calcutta (a): (S) AL/1124A for BH/3202A (b); 12-10-65 (e)

2. Sarbashri Sudhindra Nath Ganguli and Kailas Pati Mukherjee, partners, carrying on business under the trade name R. N. Industries, 49/1D Harish Mukherjee Road, Calcutta (a): AL/1097A, 3-7-65 (b): (A) 1. Raw materials. 2. Consumable stores, viz., gas and electrodes, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Steel barges for sale (c); 11-10-65 (e)

3. Shri Ram Chand Puglia carrying on business under the trade name Messrs. Pratap Singh Surendra Singh, P. O. Sainthia, district Birbhum (a): AS/2598A, 12-6-64 (b): (A) popy seed (d): 18-9-65 (e).

4. Messrs. Amritlal J. Tribedi and Nandalal Trivedi carrying on business under the trade name Bengal Industrial Stores, G.T. Road, Barakar Burdwan (a); AS/1956A, 30-1-59 (b): (D) Hardware, electric goods, colliery stores, motor spare parts, (A) bolts, nuts, washer, revets, wire, wirenails, wirenetting, pipes, sockets, iron picks, shovel, crowbar, screw, hinges, tower bolts, locks, blower, iron rod, angle, joist, flat iron, brass rod, copper rod, copper sheet, lead sheet, stainless steel rod, weights, and scales, brush, ball bearing, roller bearing, asbestos packing, graphite packing, grease packing, mill boards, fibre sheet, backelite sheets, hose pipes, bushes, rubber sheet, plastic pipe, alkathene pipe, gauge glass, chain, pulley block, brake lining, hair beltang, fan belt, empire tape, cane busket, iron pan, handles, steel coir rope, fish plate, leather bucket, washer pressure gauge, coir strings, ropes, electric wires and cables, flourescent tubes, choke, starter plugs, switches, holders, switch boards, battam, heater, black tape, adhesive tape, adopter, fans, regulator, conduit pipes, meter, automobile spare part (d); 18-9-65 (e).

5. Messrs. Hari Prosad Bhakat, Guru Prosad Bhakat and Shew Prosad Bhakat carrying on business under the trade name Babulal Ram Hari Prosad Bhakat, Murarai, district Birbhum (a); AS/1072A, 3-5-49 (b); (A) Groundnut, groundnut oil, coal tar, cocoanut oil, soda and tea (d); 20-9-65 (e).

6. Messrs. Basanta Kumar Mandal, Bankim Chandra Mandal and Bijoy Chandra Mandal, partners; carrying on business under the trade name Basanta Kumar Mandal and Bros., Radharaman Road, Raniganj (a); AS/1864A, 4-1-58 (b); (A) soap, tea, refind groundnut oil, groundnut oil (d); 20-9-65 (e).

7. Shri Keshri Chand Agarwalla carrying on business under the trade name Messrs. Shankar Variety Stores, P. O. Sainthia, Kandi Road, district Birbhum (a): AS/2431A, 7-8-63 (b); (A) Fountain pen, ink, hurricane lantern, mantle, lock, stove, kerosene cooker, glass ware, shaving blades, cocoanut oil, thermos flask, coffee, tea tray, mica chimney, candle, boot polish, metal polish, butter, household electric goods, punching

machine, pin, pin cushion, pencil, carbon paper, file cover, gum, erasure, drawing ink, sealing wax, paper weight, nib holder, gum, gem clip, tinopal, hassack, hair ribbon, french cap (d); 21-9-65 (e).

8. (S) Shri Biswanath Kabiraj carrying on business under the trade name Messrs. Radha Govinda Kabiraj & Sons, for Shri Radhagobinda Kabiraj carrying on business under the trade name Messrs. Radha Gobinda Kabiraj & Sons, P. O. Dubrajpur, district Birbhum (a); AS/1176A, 16-9-49 (b); 22-9-65 (e).

9. Shri Radha Raman Das carrying on business under the trade name Messrs. Shyama Charan Das & Sons, Raniganj, Burdwan (a); AS/1606A, 9-5-53 (b); (D) spices and perfumery, (A) scent, hair oil, cocoanut oil, cream, paint, brush, pin, clip, bulb, cup, dish, plate, toy, cooker, spoon, cocoa, coffee, syrup, jam, jelly, chatney and himapeas (c); 23-9-65 (e).

10. Shri Nalin Kumar, T. Vora carrying on business under the trade name Messrs. Nalin Kumar & Bros., 71 Canning Street (B-212), Calcutta (a); AT/3728A, 9-2-61 (b); (A) Motor vehicle parts and ball bearing accossories (d); 25-9-65 (e).

11. Sarbashree Jagat Bhusan Jain, Chamanlal Jain, Baldeoraj Jain carrying on business under the trade name B. Jain & Co., 71 Canning Street, Calcutta (a); AT/2801A, 22-9-50 (b); (A) Tin solder and lead (d); 25-9-65 (e).

12. Messrs. Fatechand Jain, Chunilal Porwal, Misrilal Parwal, Bhikim Chand Parwal carrying on business under the trade name Swastika Trading Co., 14 Noormal Lohia Lane, Calcutta (a); AT/3716A, 5-1-61 (b); (A) Sulfuric acid (d); 29-9-65 (e).

13. Shri M. T. Johnny, Shri M. T. Varied, Partners, carrying on business under the trade name Messrs. Mookken Brothers, 15/2 Armenian Street, Calcutta (a); AT/4091A, 23-8-65 (b); (A) Naphthalene balls, sticklac, button lac, shellac, arrowroot powder (starch), bees wax (d); 12-10-65 (e).

14. Messrs. Benarashilal Kajaria, Kanaia Prosad Kajaria Mangaturam Kajaria carrying on business under the trade name Surajmull Ramjidas, 28 Amratolla Street, Calcutta (a); AT/4061A, 5-5-65 (b); (A) Damarbatu, linseed, ginger and petroleum, jelly (d); 13-10-65 (e).

15. (S) Deepak Industries Ltd. carrying on business under the trade name Messrs. New Allenberry Works for Messrs. New Allenberry Works, 62 Hazra Road, Calcutta (a); BH/2929A, 7-12-57 (b); 25-9-65 (e).

16. Messrs. Moulin Rouge (P) Ltd., 20 Park Street, Calcutta-16, Calcutta (1) (A) Burdwan (a); BH/351B, 27-2-64 (b); 27-9-65 (e).

17. Shrimati Puspa Devi carrying on business under the trade name Messrs. Bharat Foot Wear, 23 Camac Street, Calcutta (a); BH/3607A, 29-7-64 (b); (A) Shoe polish (d); 27-9-65 (e).

18. Shri Sambhu Nath Shaw carrying on business under the trade name Messrs. S. N. Shaw & Co., 103-C Karaya Road, Calcutta (a); BH/2862A, 12-1-57 (b); A) Packing planks, shooks, veneer pasted packing cases, plants and shooks, logs (d); 27-9-65 (e).

19. Messrs. Firestone Tyre & Rubber Co. of India Private Ltd., 18 Camac Street, Calcutta (a); BH/3494A, 24-9-41 (b); (A) Hose pipes (d); 28-9-65 (e).

20. Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta, Calcutta (1) (a); BH/231B, 3-3-55 (b); (A) X-Ray and Electromedical Apparatus, standard battery (d); 28-9-65 (e).

21. Messrs. Shib Nath Shaw and Gopal Chandra Shaw carrying on business under the trade name Messrs. Mohan Engineering Works, 21 Madhab Lane, Calcutta-25 (a); BH-3411A, 18-8-62 (b); Insert "Motor spare parts" after the words "dice" (c); 28-9-65 (e).

22. (S) Shri Nikhil Ranjan Dey, Miss Nipa De and Shri Sachinath Roy, partners, carrying on business under the trade name Messrs. Link Industries for Messrs. Nikhil Ranjan Dey and Lily Dey, partners, carrying on business under the trade name Messrs. Link Industries, 4/C Allenby Road, Calcutta (a); BH/3293A, 21-4-61 (b); 28-9-65 (e).

23. Messrs. Satyanarayan Mandal, Kanailal Mandal, Natabar Mandal and Chittaranjan Mandal carrying on business under the trade name Mondal Brothers, Shaltora, Bankura (a); BK/597A, 18-7-64 (b); (A) Groundnut, groundnut oil, niger oil, soda, barley and ink (d); 27-9-65 (e).

24. Sarbashree Sudarsan Kumar Agarwal, Dharam Pal Agarwal, Vijoy Kumar Agarwal & Ramesh Kumar Agarwal carrying on business under the trade name Ishardas Agarwal & Co., (S) 34 Netaji Subhas Road, Calcutta-1 for 85 Netaji Subhas Road, Calcutta-1 (a); CR/3321A, 11-4-63 (b); 25-9-65 (e).

25. (S) Messrs. Anil Ratan Dey, Monoranjan Dey, Santosh Kumar Dey, Sm. Rekha Dey carrying on business under the trade name Messrs. Hari Sadhan Dey Bros., 122 Pandit Purushottam Roy Street, Calcutta (for) Messrs. Anil Ratan Dey, Monoranjan Dey, Santosh Kumar Dey, Ramendra Nath Dey carrying on business under the trade name Messrs. Hari Sadhan Dey, 122 Pandit Purushottam Roy Street, Calcutta (a); CR/2215A, 15-7-52 (b); 25-9-65 (e).

26. (S) Shri Rambahadur Thakur, Sm. Panwali Thakurani, Shri Madhu Mohan Sharma, Shri Ram Binod Sharma, Shri Chaturbhoj Sharma, Shri Laxshmeshwar Singh, Shri Bachu Narain Sinha, Shri Venkatraman Sharma, Shri Abhoy Nandan Sinha, Shri Rihu Sudan Choudhury, Shri Brahmadeo Narain Singha, partners, carrying on business under the trade name Rambahadur Thakur & Co., 135 Canning Street, Calcutta (for) Sarbashree Rambahadur Thakur, Sm. Panwati Thakurani, Madan Mohan Sharma, Binod Sharma, Chaturbhoj Sharma, Lakshmeshwar Singh, Bachu Narain Singha, Venkatraman Sharma, Abhoy Nandan Sinha, Rihu Sudan Choudhury, Bra-Brahmadeo Narain Singha, Partners, carrying on business under the trade name Ramhahadur Thakur & Co., 94 Lower Chitpur Road, Calcutta (a); (S) CR/3649A, (for) RJ/192B (b); 25-9-65 (e).

27. (S) Messrs. Biswanath Dutta, Kalachand Dutta, Mohanlal Dutta, Satindra Nath Dutta, Phanindra Nath Dutta, Rabindranath Dutta, Pasupatinath Dutta, Ganapati Dutta, Taraknath Dutta, Madhu Sudan Dutta, Biswarup Dutta, Amarnath Dutta, Narayandas Dutta, Anathnath Dutta, carrying on business under

the trade name Koylash Chandra Dutta & Sons, 20 Bonfield Lane, Calcutta (for) Shri Biswanath Dutta, Monilal Dutta, Kalachand Dutta, Rabindranath Dutta, Pasupatinath Dutta, Ganapati Dutta, Taraknath Dutta, Narayandas Dutta, Anathnath Dutta, Modhusudan Dutta, Biswarup Dutta, Amarnath Dutta carrying on business under the trade name Koylash Chandra Dutta & Sons, 20 Bonfield Lane, Calcutta (a); CR/170A, 30-9-41 (b); 25-9-65 (e).

28. Messrs. Chunilal Prabhudas & Co. (Calcutta) Private Ltd., 1 Bonfield Lane, Calcutta (a); CR/3174A, 23-9-41 (b); (D) Hardware, toilet requisites, provisions, farey goods, stationery, medicines, mill stores, oils, petromax and lanterns. (A) Bolts, nuts, rivets, crow bars, iron nails, steel files, staples, hinges, screws, gate hooks and eyes, wire netting and steel trunks (d); 25-9-65 (e).

29. (S) Sarbashri Kashiprasad Agarwala and Kishore Kumar Agarwala, partners, carrying on business under the trade name Shree Lakshmi Filter Co, for Shri Kashiprasad Agarwala, properitor, carrying on business under the trade name Shree Lakshmi Filter Co., 89 Netaji Subhas Road, Calcutta (a); CR/2822A, 3-11-58 (b); 27-9-65 (e).

30. Messrs. Vinod A. Shah, Jyotindra A. Shah, Chandra Vadan A. Shah, Sarad Chandra A. Shah, Bipin Chandra A. Shah and Harshad A. Shah, carrying on business under the trade name A. Vallavhdas & Co., 71A Netaji Subhas Road, Calcutta (a); CR/3619A, 6-8-65 (b); (A) Record player (d); 27-9-65 (e).

31. Sarbashri C. R. Krishnan, Almaram Agarwala, N. R. Hariharan and Mayalal Kedia carrying on business under the trade name Messrs. Bengal Chemical Co. at 10 Armenian Street, Calcutta (a); CR/213B, 29-7-49 (b); (A) Lead carbonate (d); 28-9-65 (e).

32. Messrs. Bhoot Nath Mookerjee & Co. (Hardware) Private Ltd., 12 Rajawoodmunt Street, Calcutta (a); CR/25A, 30-9-41 (b); (A) Blow lamp, rammer, copper rivets, copper hammer, jin crow, tomibar, panel pin, hessain cloth, jute twine, glass cutter, wheel barrow (d); 29-9-65 (e).

33. Messrs. D. D. Sukhani, P. C. Sukhani & K. K. Sukhani, partners, carrying on business under the trade name Jethmull Bhojraj, Darjeeling, Darjeeling-7 (a); DJ-1B, 23-9-41 (b); (A) Sewing machine and knitting machine (d); 28-9-65 (e).

34. Shri Gajanand Sarawgi, Proprietor, carrying on business under the trade name Messrs. Standard Plating Co., Beechwood Road, Darjeeling (a); DJ-307A, 5-3-45 (b); (A) Butter, coffee, toilets, cosmetics, plastic goods (d); 28-9-65 (e).

35. Messrs. Jaiprakash, Surendra Kumar and Mahendra Kumar, Partners, carrying on business under the trade name Scoprasad Jaiprakash (Springside Tea Estate), Kurseong, (A) 11 R. N. Mukherjee Road, Nilhat House, 6th Floor, Calcutta (a); (S) DJ/182B (for) DJ. 890A (b); 29-9-65 (e).

36. Messrs. Jokhiram Baijnath, 8/1 Esplanade East, Calcutta (a); EL/2938A, 26-9-41 (b); (D) General merchandise. (A) (1) Iron and steel goods as specified in the Iron and Steel Controller's price circulars, (2) bolts and nuts, (3) rivets, (4) old news papers (d); 25-9-65 (e).

37. (S) Shri Phaticklal Chowdhury, Proprietor, carrying on business under the trade name Calcutta Docking and Engineering Co. (for) Shri Phaticklal Chowdhury, proprietor, carrying onbusiness under the trade name Calcutta Docking Engineering Co., 12 Government Place East, Calcutta (a); EL/2694A, 31-1-53 (b); 25-9-65 (e).

38. Messrs. Power Tools (India) Ltd., 2 Dalhousie Square East, Calcutta (a); EL/3730A, 28-7-64 (b); (A) (1) Drilling machine with accessories and its parts and components, (2) Grinding machine with accessories and its parts and components, (3) Hack saw machine with accessories and its parts and components, (4) Milling machine with accessories and its parts and components, (5) Air compressor with accessories and its parts and components (d); 25-9-65 (e).

39. (S) Shri Phulbasi Devi, carrying on business under the trade name Kashmir Restaurant, (for) Shri Raj Deo Singh carrying on business under the trade name Kashmir Restaurant, 2 Mission Row, Calcutta (a); EL-3648A, 6-4-64 (b); 27-9-65 (e).

40. Messrs. R. B. Rodda & Co. Ltd., 2 Wellesley Place, Calcutta (a); EL/613A, 27-9-41 (b); (A) (1) Pump and pumping sets. (2) Electric motors (3) spare parts and accessories for out board motors, electric motors, industrial engines, pumps and pumping sets (d); 27-9-65 (e).

41. Messrs. Kshetra Mohan Haldar and Phan Haldar carrying on business under the trade name B. K. Rope works, Kona, P.S. Bally, Howrah (A) 40 Strand Road, Calcutta-1 (a); (S) HW/229B (for) HW/2240A (b); (A) Lead seal, wire nails, wire netting (d); 25-9-65 (e).

42. (S) Messrs. Ram Chandra Makin and Kewal Krishna Makin carrying on business under the trade name Makin Service Station (for) Messrs. Om Prakash Makin, Rajendra Kr. Makin and Ram Chandra Makin carrying on business under the trade name Makin Service Station, 103/B Foreshore Road, Howrah (a); HW/2704A, 3-4-64 (b); 25-9-65 (e).

43. (S) Messrs. Ram Chandra Panja, Lakshan Chandra Panja, Sanatan Nandon Panja and Sanat Kumar Panja carrying on business under the trade name National Machine Tools Co., (for) Messrs. Ram Chandra Panja and Lakshman Chandra Panja carrying on business under the trade name National Machine Tools Co., 10/10 Brindaban Mallick Lane, Howrah, Howrah (1) (a); HW/155B, 9-3-59 (b); 25-9-65 (e).

44. Messrs. S. K. Sen, S. K. Bose and S. Ganguly carrying on business under the trade name Eskay Engineering, 7 Priya Nath Ghose Lane, Santragachi, Howrah (a); HW/2964A, 31-3-65 (b); Insert Laboratory equipments, ferrous and non-ferrous machine parts, steel vibrator, spare parts for scientific instruments, etc., after the word non-ferrous components of pumps (c); 25-9-65 (e).

45. (S) Shrimati Tulsi Hazra and Shri Manindranath Hazra carrying on business under the trade name Messrs. Precision Mechanical Works (for) Shrimati Tulsi Hazra carrying on business under the trade name Messrs. Precision Mechanical Works, 58/2 Chatterjeepara Lane, North Bantra, Howrah (a); HW/1698A, 7-5-56 (b); 27-9-65 (e).

46. (S) Hazi Abdullah Ajmiri, Sekhout Hasain and Raja Hasain carrying on business under the trade name Abdullah Electric and Engineering Works for Hazi Abdullah Ajmiri carrying on business under the trade name Abdullah Electric and Engineering Works, 251 Belilious Road, Howrah (a); HW-2224A, 14-2-61 (b); (A) Electrical goods (d); 27-9-65 (e).

47. Shri Jamna Prosad Shaw, Shri Himlal Shaw, Shri Mohanlal Shaw, Shri Ram Saraf Shaw and Shri Gyondass Shaw carrying on business under the trade name Messrs. Gyandas Shaw, 126 Belilious Lane, Howrah (a); HW/1751A, 1-12-56 (b); (A) Coach (d); 30-9-65 (e).

48. Messrs. Shri Kamal Mercantile Company Ltd., carrying on business under the trade name Messrs Shri Kamal Mercantile Company Ltd., 402 Upper Chitpore Road (2nd floor, Room No 82), Calcutta-7 (a); JK-3382A, 6-1-65 (b), (A) G.I.wire and wirenail (d); 25-9-65 (e).

49. Messrs. Basant Kumar Rungta, Rajendra Prosad Rungta, Krishna Kumar Rungta Tribeni Prosad Rungta, natural and legal guardian for and on behalf of Santosh Kumar Rungta, minor, Bhagwti Prosad Rungta, natural and legal guardian for and on behalf of Sashi Kumar Rungta, minor Biswanath Prosad Rungta, natural and legal guardian for and on behalf of Ghanshyamdas Rungta and Sushil Kumar Rungta, minors, Sitaram Rungta, natural and legal guardian for and on behalf of Nandalal Rungta and Mukundlal Rungta minors, Satyanarain Rungta natural and legal guardian for and on behalf of Pravat Kumar Rungta, minor Chandi Prosad Rungta, natural and legal guardian for and on behalf of Ashoke Kumar Rungta minor, carrying on business under the trade name B. K. Rungta & Co., P-16 Kalakar Street, Calcutta-7 (a); JK-3372A, 5-12-64 (b), (A) M. S. rod (d); 25-9-65 (e)

50. Messrs. Nemai Chand Dey, Madan Mohan Dey, Sujai Kumar Dey carrying on business under the trade name Madan Mohan Dey & Co. 72 Nabin Sett Road, Calcutta (a); JK-2339A 30-7-51 (b) (A) Joist and skelp (d); 25-9-65 (e).

51. Shri Nimar Pal Chowdhary carrying on business under the trade name N. P. Traders & Co., 19 Maharshi Debendra Road, Calcutta (a), JK/3413A, 26-3-65 (b); (A) M.s.scrap (d). 28-9-65 (e)

52. Shri Biswanath Tody carrying on business under the trade name Messrs. Bengal Supply Syndicate, 402 Rabindra Sarani, Calcutta (a) JK 3488A, 31-1-61 (b); (A) Rubberbelting, hair belting, belt fastner, water proofing canvas, g.i.pipes, porcelain, insulators, eather hand gloves and bags, g.i wire, wire netting and cane baskets (d); 20-9-65 (e).

53. Shri Gopal Das Gujrati, proprietor, carrying on business under the trade name Messrs. Balasinor Paper Mart, 133 Cotton Street, Calcutta (a); JK/250B, 21-7-60 (b); (A) Aluminium foil (d); 29-9-65 (e).

54. Messrs. Rambagas Ranga, Srigopal Ranga, carrying on business under the trade name Ranga Electric Trading Co., 23 Shib Thakur Lane, Calcutta (a); A12B Lower Chitpore Road, Calcutta-1 (Branch) (D); (S) JK/303B for JK/3362A (b); 29-9-65 (e).

55. Shri Ramchandra Kamani, carrying on business under the trade name Messrs. Kamani Exports (India), 4 Narayan Prosad Babu Lane, 2nd floor, Calcutta-7 (a); JK 3387A, 20-1-65 (b); (A) Soda ash (d); 14-10-65 (e).

56. Shri Rameswarlal Chowdhury, carrying on business under the trade name Messrs. Rameswarlal Chowdhury, P. O Prasannanagar, Belacoba, district Jalpaiguri (a); JP/1456A, 15-2-65 (b); (A) Groundnut oil (d); 25-9-65 (e).

57. Shri Atrilal Revashankar Ojha, carrying on business under the trade name Ojha Trading Company, 10 Canning Street, Calcutta (a); LR/3706A, 29-6-65 (b); (A) Steel set screws, hex head, elcdtrodes (d); 25-9-65 (e).

58. (S) Shri Bimal Krishna Mondal, proprietor, carrying on business under the trade name Messrs. Engineering Service & Stores for Shri Bimal Krishna Mondal, Shri Amal Krishna Mondal, Shri Nirmal Krishna Mondal and Shri Shyamal Kumar Mondal, carrying on business under the trade name Messrs. Engineering Service and Stores, 24 Netaji Subhas Road, Calcutta (a); LR/1000A, 28-9-42 (b); 25-9-65 (e).

59 Shri Kantilal Jhunjhunwala and Shri Krishna Kumar Jhunjhunwala, carrying on business under the trade name Messrs. Indian Mill Stores Trading Co. 7 Canning Street, Calcutta (a); LR/700A, 22-9-41 (b); (D) Hessian, gunny bags, electrical goods (d); 25-9-65 (e).

60 (S) Shri Parameshwarlal Ganeriwalla, Shri K Kashiprosad Ganeriwalla and Shri Mahesh Kumar Ganeriwalla, carrying on business under the trade name Messrs International Commerce and Industries for Shri Parmeshwarlal Ganeriwalla carrying on business under the trade name Messrs International Commerce and Industries, E/3 Gillander House, Calcutta (a); LR 2997A, 18-2-55 (b); (A) Iron showels, ploughs, hand pumps rubber and leather cups and valves, ball bearings and C I blocks, aluminium and steel cable and wires connectors, insulators, pipes, tubes, electric and diesel motors, mild steel plates, sheets, joists, channels, angles, rounds, flats, squares, rods, rails, fish plates, nuts, bolts, zinc, copper, lead (D) Hardware goods, machinery pumps, ferrous and non-ferrous goods (d); 25 9-65 (e)

61 Sarbashri Dashrath Kumar Agarwal, Shyamlal Gupta and Krishna Kumar Agarwal carrying on business under the trade name Messrs Trust Supplier, 21B Canning Street, Calcutta (a); LR/3679A, 5-4-65 (b); (A) A C C ridges and sheets (d); 7-9-65 (e)

62. Shri Gunendra Nath Mitra carrying on business under the trade name Process Equipment Co., 12A Netaji Subhas Road, Calcutta (a); LR/3700A, 15-6-65 (b); (A) after the words in the actual procers of manufacture of goods for sale named below: gear, shaft wheel spacer, bearing, sheave, trunion, axle bearing drum bearing, bearing cover, bearing block, wheel hub (e); 28 : 65 (e).

63. Shri Pradip Kumar Ghose carrying on business under the trade name A. M. Ghose & Co., 14 Netaji Subhas Road, Calcutta (a); LR 3622A, 18-11-64 (b); (A) Electrical hoist with travelling arrangement and xtended trally (d); 28-9-65 (e).

64. Messrs. New India Bailing Co. Private Ltd. (S) 23A Netaji Subhas Road, Calcutta for 1 Commercial Buildings, Calcutta (a); LR/86B, 23-3-43 (b); 28-9-65 (e).

65. Sarbashri K. C. Banerjee, S.S. Banerjee, carrying on business under the trade name Banerjee Brothers 28 Strand Road, Calcutta (a ; LR/96B, 28-9-65 (b ; (A) Fire bricks, fire clay, soap stone, lime stone (d ; 8-9-65 (e).

66. Messrs. The Indian Cardboard Industries Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/835A, 24-9-41 (b ; (A) e.g. coal, lubricants, grease, machine oil, oxygen and acetylene gas, electrode and soldering stick, pasting materials after the word consumable stores (A) Tube, core, cone, after the word manufacture of the good named below : valcanised fibre helmets (c); 28-9-65 (e).

67. Sethia Mercantiles Pvt. Ltd., (S) 23A Netaji Subhas Road, Calcutta for 12 India Exchange Place Calcutta (a); LR/3228A, 28-9-59 (b); 29-9-65 (e).

68. Messrs. Motilal Khandelwal, Radheshyam Khandelwal, Ramdulari Khandelwal, carrying on business under the trade name Adsell Service Corporation, 13 India Exchange Place, Calcutta (a); LR/3248A, 23-6-61 (b); (A) Calcium carbide (d); 30-9-65 (e).

69. Shri Rhajan Singh Naha, carrying on business under the trade name Indian Industrial (Sales and Agencies) Corporation, 13 Indian Exchange Place, Calcutta (a); LR/3820A, 9-10-64 (b); (A) Gun metal rod, brass rod, copper rod, steel rod, brass pipe, aluminium sheet, belting (d); 30-9-65 (e).

70. Shri Shyamsundar Chowdhury, carrying on business under the trade name Vishnu Chemicals Work, 26A Bagmari Road, Calcutta (a); MK/3269A, 22-3-61 (A) Sulphuric acid, hydrochloric acid, nitrate of amomnia (d); 25-9-65 (e).

71. Shri Musaddilall Agarwalla, Shri Kissenlal Gupta Shri Dinanath Agarwala, carrying on business under the trade name Messrs. Metal and Alloy Corporation, 97B Protap Ghose Lane, Calcutta (a); MK/3852A, 27-9-41 (b); (A) Paint and varnish, carbide, zinc, mobile oil, oxygen gas, coal and coke, hydrochloride and sulphuric acid and ammonium chloride after the word conconsumable stores (d); 30-9-65 (e).

72. (S) Sm. Lakshmi Devi, proprietor, carrying on business under the trade name Messrs. Sm. Lakshmi Devi for Hari Prosad Halwai; 159 Ramdulal Sarker Street, Calcutta (a); MK/1867A, 5-4-50 (b); 30-9-65 (e).

73. Shri Mohanlal Mundra, carrying on business under the trade name Messrs. Feltex India, 29 Muktaram Babu Street, Calcutta (a); MK/3653A, 29-11-63 (b); (A) Fibre sheet, grease nipple, brass screw, magnesium wire, asbestos packing, combustion tubes, copper cables, spring wire netting, zinc sheets, aluminium strips (d); 30-9-65 (e).

74. Messrs. Spring Accessories Pvt. Ltd., 34 Balaram Ghose Street, Calcutta (a); MK/3936A, 20-11-57 (b); (A) Steel rod, after the word raw materials, (A) Shuttle covers, comber needle and spikes after the words gramophone needles (c); 30-9-65 (e).

75. Messrs. Nihar Bala Mitra and Asoka Chandra Mitra, carrying on business under the trade name Messrs. Metal & Allied Products, 64/1 Beadon Street Calcutta (a); MK/3975A, 22-7-65 (b); (A) Harricane lanterns (d); 30-9-65 (e).

76. Sarbashri Nirmal Kumar Karmakar, Nitaipada Karmakar and Sachindra Nath Karmakar, Partners, carrying on business under the trade name Messrs Karmakar Brothers, Balurghat, West Dinajpur (a); ML/26B, 16-9-65 (b); (A) Lime, coal tar, asbestos sheet and accessories (d); 25th September 1965 (e).

77. (S) Shri Ranglal Prosad Bhakat, proprietor, carrying on business under the trade name Messrs. Ranglal Prosad Bhakat, for Messrs. Ranglal Prosad Bhakat, Balurghat, West Dinajpur (a); ML/285A, 21-12-54 (b); 28-9-65 (e).

78. Shri Omkar Sarup Saini, Proprietor, carrying on business under the trade name Messrs. Hind Watch Co., 166 Mahatma Gandhi Road, Calcutta (a); MR/1571A, 14-12-48 (b); (A) Radio, transistor, radio parts (d); 25-9-65 (e).

79. (S) Messrs. Kant Lal P. Shah, Chhotelal P. Shah and Dhanvane Rai Shah, carrying on business under the trade name Shah Hardware Mart (For) Messrs. Kanti Lal P. Shah and Chhotelal P. Shah, carrying on business under the trade name Shah Hard Ware Mart, 113 Monohardas Chawk, Calcutta (a); MR/228B, 30-4-56 (b); 25-9-65 (e).

80. Messrs. Agents India (Pr.) Ltd., 42/1 Strand Road, Calcutta (a); MR/2437A, 4-12-57 (b); (A) Lathe sections for making rolling shutters (d); 25-9-65 (e).

81. Messrs. Mangturam Jalan, Hariprosad Harlalka, Sm. Saraswati Devi Jalan, Mantumam Jalan (Karta), Narayan Prosad Jalan carrying on business under the trade name Shreenarayan Co., 174 Mahatma Gandhi Road, Calcutta (a); MR/899A, 28-7-42 (b); (A) Almunium rods (d); 25-9-65 (e).

82. Shri Radhakishan Mundra, carrying on business under the trade name Messrs. Udoygi Brothers, 32 Jamunalal Bazaz Street, Calcutta (a); MR/2806A 27-8-65 (b); (A) (i) Raw materials, (ii) Plant, machinery spare parts and accessories, provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below :brattice cloth, belts (c); (A) canvas belts, machine parts, pump, spare, lamp spares, wires, helmets and cables (d); 27-9-65 (e).

83. Shri K. L. Dhandhania (karta of H.U.F.) carrying on business under the trade name Messrs. Rameswarlal Dedraj, 180 Harrison Road, Calcutta (a); MR/221B, 14-1-61 (b); (A) Aluminium scrap and silicon (d); 27-9-65 (e).

84. Messrs. Raghunath Prosad Bajaj and (Sm.) Rameswari Devi Bajaj, carrying on business under the trade name Raghunath Company, 174 Mahatma Gandhi Road, Calcutta (a); MR/2465A, 13-2-58 (b); (A) Non-ferrous metal products and alloy products, iron and steel products (d); 28-9-65 (e).

85. (S) Shri Madan Mohan Bandopadhaya, Proprietor, carrying on business under the trade name Regent

Engineering Stores, (for) Messrs. Shyamapada Bandopadhya and Madan Mohan Bandopadhya, carrying on business under the trade name Regent Engineering Stores, 42 Strand Road, Calcutta (a); MR/2150A, 26-5-53 (b); 30-9-65 (e).

86. Shri Shankarlal Sureka, carrying on business under the trade name Messrs. Shankarlal Jagadish Prosad, Bankura Road, Purulia, Nootanganj, Bankura. (a); PR/21B, 2-3-63 (b); (A) Insert after linseed oil refined cotton seed oil (d); 27-9-65 (e).

87. (S) Shri Purushottamdas Jalan, Jawala Prosad Jalan, Sawalram Jalan, carrying on business under the trade name Shri Gopal Shellac Factory, Jhalda, district Purulia for Shri Purushottamdas Jalan, Jawala Prasad Jalan, Sawalram Jalan, Parameshwarilal Saraogi, Biswanath Lohariwalla, carrying on business under the trade name Shri Gopal Shellac Factory, Jhalda, district Purulia (a); PR/362A, 16-3-62 (b); 28-9-65 (e).

88. Shri Shew Prasad Kedia and Shri Hiralal Sharma, carrying on business under the trade name Messrs. West Bengal Mineral Industries, Sitaram Marwari Lane (Telkalpara) Purulia (a); PR/435A, 23-6-64 (b); (A) (Insert after lime stone powder) masonary mortar (c); 29-9-65 (e).

89. Shri Nadia Chand Karmakar, carrying on business under the trade name Messrs. Pioneer Tools manufactureing Co., Purulia (a); PR/38A, 16-9-65 (b); (A) (Insert) pick axe, carpentry tools (d); 30-9-65 (e).

90. Shri Ganeshlal Poddar, Sm. Mohini Devi Poddar, Sm. Gayatri Devi Poddar, Shri Prem Kumar Poddar, minor and Shri Nand Kishore Poddar (both represented by their natural guardian father) carrying on business under the trade name Shree Hind Trading Corporation, P-36 India Exchange Place (4th floor), Calcutta-1 (a); RB/1563A, 23-7-65 (b); (A) Worm wheel rim (d); 25-9-65 (e).

91. Shri Suraj Prosad Gupta, Proprietor, carrying on business under the trade name Messrs. Zukab Magnet Industries, 9 Lallbazar Street, Calcutta (a); RB/1227A, 20-5-61 (b); (A) Lubricating oils and greases (d); 25-9-65 (e).

92. (S) Shri Raghunath Prasad Jhunjhunwala' Proprietor, carrying on business under the trade name Messrs. East Asiatic Traders for Messrs. Radhunath Prosad Jhunjhunwala and Arun Jhunjhunwala, Partner, carrying on business under the trade name East Asiatic Traders, 5 Mission Row, Calcutta (a); RB/1466A, 8-11-65 (b); 25-9-65 (e).

93. (S) Messrs. Haraprosad Mitra and Changama Jain carrying on business under the trade name H. P. Mitra & Co. for Messrs. Haraprosad Mitra and Changamal Jain and Bhagwat das Agarwal carrying on business under the trade name H. P. Mitra & Co., P-35 India Exchange Place, Calcutta (a); RB/1061A, 21-11-59 (b); (A) under the item raw materials, e.g., hydrochloric acid, potassium permanganate, nitric acid, berium chloride, sulphuric acid after the word ingots; Insert under the item manufacture of goods named below: zinc chloride after the words non-ferrous metal slabs (c); (A) zinc chloride (d); 25-9-65 (e).

94. Shri Amal Kumar Mitra, carrying on business under the trade name Messrs. Oriental Phototype Co., 14-2 Old Chinabazar Street, Calcutta (a); RB-490A, 24-2-50 (b); (S) 1. Raw materials; 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: for sale (i) Ferro prussiate paper for Ferro prussiate base paper, chemicals, wax paper, packing paper and (1) any other raw materials; (2) Plant, machinery, spare parts and accessories and consumable stores, certified by the purchasing dealer to be required for use in any process in the manufacture of ferro prussiate paper for sale (a); (A) Carbon paper, copy paper, pencils, refills, eraser, punching machine, box file, scribbling pad and stencil ink (d); 27-9-65 (e).

95. Messrs. Shyam Sundar Kejrimal, carrying on business under the trade name Messrs. India Oil Seals and Synthetic Products, P-36 India Exchange Place, Calcutta (a); (A) 1. Raw materials; such as steel caps, dies and tools, rubber compounds, chemicals, 2. Plant, machinery, spare parts and accessories; 3. Consumable stores, e.g., coal, fire wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture, of the goods named below: (i) oil seals, orings, bucket type seals, diaphragms, packing and other rubber, ebonite and bakelite mouldings (c); 28-9-65 (e).

96. Sarbashri Kusumdevi Jhunjhunwala, Moni Devi Jhunjhunwala, Sagarmal Surekha, Shakuntala Devi Jhunjhunwala, Vidyadhar Jhunjhuuwala carrying on business under the trade name Jhunjhunwala and Company, 23-24 Radhabazar Street, Calcutta (a); RB/1586A, 14-9-65 (b); (A) Jute carpetbacking cloth (d); 29-9-65 (e).

97. Messrs. Rasik V. Mehta, Ramesh V. Mehta and Shirish V. Mehta, Partners, carrying on business under the trade name Mehta Mill Stores Co., Mercantile Building, 'D' block, Lallbazar Street, Calcutta-1 (a); RB/1309A, 8-1-51 (b); (A) Textile machinery and parts thereof (d); 29-9-65 (e).

98. Messrs. Sudhangsu Kumar Mukherjee, Biswanath Bhattacharjee, Nirapada Chakraborty and Kajal Dutta, carrying on business under the trade name of Essem Traders, 57 Radhabazar Street, Calcutta (a); RB/1475A, 27-6-64 (b); (A) G.I.pipe fittings, conduit pipe, conduit elbow and black tape (d); 13-10-65 (e).

99. Messrs. Radha Kishan Bharech, Bhanwarilal Agarwala, Reshmi Debi, Durgi Debi, Tarbini Debi, Jagannath Agarwala (natural guardian for Arun Kumar Agarwala, minor), Rangalal Agarwala (natural guardian for Kanta Prosad Agarwala, minor) and Jhumarmal Agarwala (natural guardian for Raj Kumar Agarwala, minor) carrying on business under the trade name of Calcutta Dyeing and Bleaching Works, (S) P-38 India Exchange Place, Calcutta for 5 Pollock Street, Calcutta (a); (S) RB/1594A for CL-3285A (b); 13-10-65 (e).

100. Shrimati Luxmi Devi Jalan, Proprietress, carrying on business under the trade name Messrs. Shree Hanuman Industrial Agencies, 5 Mission Row, Calcutta 1 (a); RB/1546A, 13-5-65 (b); (A) Ropes (d); 13-10-65 (e).

101. Messrs. Technico Enterprises (P) Ltd., P-22 Swallow Lane, Calcutta-1 (a); RB/847A, 11-4-57 (b),

Insert "Chromes, chromates, sulphides, oxalates, oleates after the words "Cuprons oxide red" (c); 13-10-65 (e).

102. Shri Satish Kumar Biyani, proprietor, carrying on business under the trade name Messrs. Oriental Taxtile Corporation of 31A Mullick Street, Calcutta (a); RJ/2883A, 1-4-59 (b); (A) Sanitary wares and its fittings (d); 14-10-65 (e).

103. (S) Messrs. Bishnupada Paul, Parbaticharan Paul, Jogendra Nath Paul and Nimai Chandra Paul, partners, carrying on business under the trade name P. C. Paul & Brothers, for Shri Parbati Charan Paul, proprietor, carrying on business under the trade name P. C. Paul & Brothers, P. O. and Village Sreepur Bazar, Hooghly (A) 1. Bongaon, 24-Parganas, (2) Batua, P.O. Rajhat, Hooghly, 3. Gramkalna vill., P.O. Dhatrigram, district Hooghly (a); (S) SP/126B for SP/1506A (b); 28-9-65 (e).

104. Shri Anil Kumar Sadhukhan, proprietor, carrying on business under the trade name Anil Kumar Sadhukhan, Mosat, Hooghly (a); SP/1707A, 16-1-65 (b); (A) Spices, posta, sugar candy, rope, coal tar, castor oil, arraroot, dhuna (d); 30-9-65 (e).

105. Shri Probodh Kumar Shaw, proprietor, carrying on business under the trade name A. K. Shaw & Co., Nichupatty, Chandernagore, district Hooghly (a); SP/1713A, 22-1-65 (b); (A) Ghee, coffee, hair oil, toilet powder, cream, snow, metal polish, barley, robin blue, toothpaste and powder (d); 30-9-65 (e).

106. (S) Shri Jagannath Shaw, proprietor, carrying on business under the trade name Jagannath Shaw for Shri Harinarayan Shaw, proprietor, carrying on business under the trade name Harinarayan Shaw, (S) Dunlop New Market, P.O.Sahaganj, Hooghly for Dunlopbazar, Sahaganj, Hooghly, (a); SP/1326A, 3-5-60 (b); 13-10-65 (e).

107. Partners G. Hartmann and M. B. Khatwani, carrying on business under the trade name Messrs. G. Hartmann (S) 116 Ripon Street, Calcutta, for 7 Royed Street, Calcutta (a); TL/1086A, 13-1-48 (b); 25-9-65 (e).

108. (S) Sarbashri Rajan Viswanath, Rajan Prem Kumar and Sm. Rao Jaylakshmi, partners, carrying on business under at the trade name Messrs. Asoka Trading Corporation, for Messrs. Asoka Trading Corporation, 46 Dharamtolla Street, Calcutta (a); TL/1934A, 14-9-54 (b); 25-9-65 (e).

109. (S) Messrs. Westinghouse Saxby Farmer (P) Ltd., for Messrs. Saxby and Farmer (India) P. Ltd., 17 Convent Road, Entally, Calcutta (a); TL/187A, 23-9-41 (b); 28-9-65 (e).

Explanatory notes :—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended —

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. BOSE, Commissioner.

No. 329 C.T.—21st October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act 1941, (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Suniti Kumar Mukherjee carrying on business under the trade name Messrs. Durga Bastralaya, P.O. Sainthia, District Birbhum (a); AS/405A, 29-12-50 (b); (b) All kinds of cloth, housing goods and umbrella (d); 18-9-65 (e).

2. Shri Bechulal Shaw, properitor, carrying on business under the trade name Rita Trading Co., Panagarh bazar, district Burdwan (a); AS/2151A, 9-1-61 (b); (b) Cement (d); 22-9-65 (e).

3. Messrs. Pravin Chandra Ishaverbhai Patel, Chandulal Popatlal Shah, Purushottamdas Motibhai Patel, Amedlal Desaichai Patel, Arvindbhai Kalidas Patel, Jogudish bhai Kalidas Patel carrying on business under the trade name, A. P. & Co., 1 Rupchand Roy Street, Calcutta (a); AT/3773A, 8-9-63 (b) 25-9-65 (e).

4. Messrs. Ramdas Dutta and Sukumar Dutta, Subhas Road, Bankura (a); BK/158A, 23-8-49 (b); Cloth, readymade garments, hosiery goods, gamcha, chadar, handloom cloth, umbrella, curtain (d); 27-9-65 (e).

5. Shri Monoranjan Roy carrying on business under the trade name Messrs. India Paper House, 72/73 Old Chinabazar Street, Calcutta (a); CR/132A, 20-1-48 (b); 1. Raw materials. Paper, paper board, stitching wire. 2. Plant, machinery spare parts and accessories. 3. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Exercise book and flat files (c); (b) Paper boardsa nd stationeries for office and press use only (d);28-9-65 (e).

6. Shri Ram Chandra Mahato carrying on business under the trade name Messrs. Ram Chandra Mahato, P.O. Chalsa, district Jalpaitguri (a); JP/702A, 17-8-49 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, Provided that all goods for which exemption from payment of sales tax is claimed are inteuded for use in the actual process of manufacture of the goods named below : (i) atta, (ii)) flour, (fi)

(iii) chhana (c); Biri, cigarette, stationery goods, cocoanutoil, ground nut oil, groceries, tea (d); 25-9-65 (e).

7. Shrimati Keshar Devi Tulshan and Shrimati Maya Devi Tulshan carrying on business under the trade name Messrs. Steel Fabrication and Construction Co., 222 Chittaranjan Avenue, Calcutta (a); MK/3684A, 28-1-64 (b); 1. Raw materials : pipes, and pipes fittings and c. i. castings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) machinery, parts for sale (c); m.s. black pipes and c. i. castings (d); 25-9-65 (e).

8. Shri Bindhachal Prosad caryring on business under the trade nameM essrs. Palturam Bindhachal Prosad, 58 Kailash Bose Street, Calcutta (a); MK/991A, 17-9-43 (b); New and old iron scrap and metals, cast iron (d); 29-9-65 (e).

9. Messrs. Karunamoyee Bhandar, Kaliaganj, West Dinajpur (a); ML/585A, 16-9-65 (b); Vegetable products, coir, silicate, stone powder, barley, groundnut oil, cocoanut oli, dhup and spices, battery, toilets and perfumery blue powder, paper, glassware, camphor, coal tar, linseed oil, soda, posta, cardamoms, catachue and teipata (d); 27-9-65 (e).

10. Shri R. K. Kanodia, carrying on business under the trade name Messrs. R. K. Kanodia, 113 Mohohardas Chawk, Calcutta (a); MR/1523A, 31-8-48 (b); Hardware materials and tools (d); 25-9-65 (e).

Explanatory notes—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 332C.T.—21-10-65.—In pursuance of the povisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :—

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Balai Hari Sadhukhan and Shok Kumar Gorai carrying on business under the trade name Krishna Cocoanut Co., Munshibazar, Asansol, Burdwan (a); 839A(AS) Central, 23-9-65 (b); Cocoanut (c).

2. Shri Parsuram Jivaram Jance carrying on business under the trade name Messrs. P. J. Jance & Co., G.T.Road, Asansol, Burdwan (a); 840A(AS) Central, 23-9-65 (b); Motor cycle and accessories and spare parts thereof., Refrigerators, batteries (c).

3. Sarbashri Manilal Dharamshi Patel, Odhavji Thakarshi Patel, Gopaldas Dharamshi Patel, Dharamshi Sangji Patel, Mohanlal Govindji Patel, Govindlal Baramji Patel, Mohanlal Thakarshi Patel, Veljee Bhimji Patel, partners, carrying on business under the trade name Odhavji Thakarshi, 24 Armenian Street, Calcutta (a); 1488A(AT) Central, 30-9-65 (b).

4. Messrs. Kuttan Menon, Cherukat Janardhan, Kanat Narayan Nayar, Sulochana Nayar & Inaganthi Swaranlata carrying on business under the trade name Econome Agencies, 4 Satyen Dutta Road, Calcutta (a); 985A(BH) Central, 7-9-65 (b); Knives (c).

5. Shri Sarbananda Ghosh carrying on business under the trade name Messrs. Everest Liaison Co., 201 Sarat Bose Road, Calcutta (a); 986A(BH) Central, 28-9-65 (b); Processed food stuffs (c).

6. Shri Jugal Krishore Sharaf carrying on business under the trade name Messrs. Machine Work International, 7A Lower Circular Road, Calcutta (a); 987A (BH) Central, 29-9-65 (b); Non-ferrous metals, belting, paint, brush, ball bearing, m.s.rod, stainless steel rod, tools, nuts (c).

7. Shri Satyendra Prasad Sinha, Proprietor, carrying on business under the trade name S. P. Sinha, 22 Rajawoodmunt Street, Calcutta (a); 1911A(CR) Central 25-9-65 (b); Cotton healds, sizing gum, spindle tape, steel reeds, wire healds, frame, shuttles, shuttle pegs and stamping paste (c).

8. Shri Sampuran Singh Khurana, carrying on business under the trade name Messrs. Diesel Auto Accessories, 29/1/B Bentick Street, Calcutta (a); 951A(EL)Central 25-9-65 (b); Motor parts and accessories (d).

9. Messrs. Ajit Kumar Das, Ranjit Kumar Das and Amar Kumar Das carrying on business under the trade name Lakshmi Engineering Works, 14 Ashu Bose Lane, Howrah (a); 1113A(HW) Central, 25-9-65 (b).

10. Shri Arun Kumar Roy carrying on business under the trade name Roy Engineering Co., 100 Panchanantola Road, Howrah (a); 1114A(HW) Central, 27-9-65 (b); Ball bearing (c).

11. Shri Chittya Ranjan Mondal, carrying on business under the trade name C.R.Mondal, 115 Brindaban Mullick Lane, Howrah (a); 1115A (HW) Central, 28-9-65 (b).

12. Shri Rabindra Nath Karar carrying on business under the trade name Karar Engineering Works, 192/1 Belilious Road, Howrah (a); 1116A (HW) Central, 28-9-65 (b).

13. Shri Ratan Chandra Hazra carrying on business under the trade name R.C.Hazra, 24/2 Munshi Noor Md. Lane, Howrah (a); 1117A(HW) Central, 28-9-65 (b).

14. Messrs. Munnilal Sharma, Sudarasan Tiwari and Akhileswar Sharma carrying on business under the trade name U. P. Steel Furniture Industry, 25 Narikelbagan Lane, Salkia, Howrah (a); 1118A(HW) Central, 29-9-65 (b).

15. Electric Furnaces & Transformer Manufacturing Co., Private Ltd., J-14 Howrah Industrial Estate, P.O. Baltikuri, Howrah (a); 1119A(HW) Central, 29-9-65 (b).

16. Messrs. Madan Mohan Nandy, Minati Guha Thakurta, Chabi Rani Nandy, Gouri Basu, Ava Rani Basu, carrying on business under the trade name of Jalpaiguri Automobiles, Kadamtala, P.O. and district Jalpaiguri (a); 627A(JP) Central, 29-9-65 (b); Motor parts and accessories (c).

17. Shri Sadhan Syam, carrying on business under the trade name Sylman Industries, 12A Netaji Subhas Road, Calcutta (a); 1705A(LR) Central, 30-9-65 (b).

18. Shri Hari Gopal Chowdhury, proprictor, carrying on business under the trade name Messrs. Santosh Kumar, Paresh Kumar Chowdhury, School Road, Raiganj, West Dinajpur (a); 289A (ML) Central, 28-9-65 (b); Lantern and bucket (c).

19. Sarbashri Mahabirprosad Lohia, Beharisaran Lohia, Gobinda Prosad Lohia, carrying on business under the trade name Messrs. Sree Bajrang Dresses, 166 Mohatma Gandhi Road, Calcutta (a); 1079A (MR) Central, 27-9-65 (b); Mill made cloth (c).

20. Shrimati Prembati Devi Gupta carrying on business under the trade name Messrs. Shyama Glass Bangle Stores, 34 Bipalabi Rash Behari Basu Road, Calcutta-1 (a); 1256A (RB) Central, 25-9-65 (b); Bangles (c).

21. Shri Chiranjilal Daga carrying on business under the trade name Messrs. Chiranjilal Daga, 37 Canning Street, Calcutta-1 (a); 1257A(RB) Central, 28-9-65 (b); Tube lights (c).

22. Messrs. Eastern Spinning Mills Ltd., 14 Radhabazar Lane, Calcutta (a); 1258A (RB) Central, 28-9-65 (b); Cotton yarn (c).

23. Shri Shyamlal Poddar, proprietor, carrying on business under the trade name Messrs. Krishnalaya, 209 Mahatma Gandhi Road, Calcutta (a); 948A(RJ) Central, 14-10-65 (b); Petty coat, mosquito curtain, satranchi, woollen rug, shawl (c).

24. Messrs. Akshoy Kumar Saha, Jogeswar Saha, Lakshmikanta Saha, Narayan Chandra Saha and Kalachand Saha, partners, carrying on business under the trade name Chandra Kumar Saha Akshoy Kumar Saha, Luxmigunj Bazar, Chandernagore, Hooghly (a) 330A(SP) Central, 28-9-65 (b); Mustard oil (c).

25. Sarbashri Dipankar Sen, Souresh Sen and Sm Pratima Sen and Sm. Santwana Sen partners, carrying on business under the trade name Messrs. Gemspring Engineering Works, 2A/3 Hazra Bagan Lane, Calcutta 15 (a); 1023A(TL) Central, 25-9-65 (b).

26. Shri Biswanath Kapur, proprictor, carrying on business under the trade name Messrs. Lignotech Corporation, 5 Marquis Street, Calcutta (a); 1024A(TL) Central, 28-9-65 (b);

27. Shrimati Puspha Devi Khemka and Shrimati Kusum Devi Tantia, partners, carrying on business under the trade name Mersrs. Shreyas, 87 Park Street, Calcutta (a); 1025A(TL) Central, 30-9-65 (b); Cotton saree, art silk saree, benarasi saree, jaree saree, and handloom fabrics (c).

S. K. BOSE, Commissioner.

No. 333 C.T.—21st October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the followng names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information :

Note : (a) Serial number name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture of processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for resale.
(h) Date of amendment.

1. Hemanta Kumar Mookherjee, carrying on business under the trade name Messrs. Swan Industries (S) 35-1 Tollygunge Circular Road, New Alipore, Calcutta-53 (For) 86-F Monoharpukur Road, Calcutta (a); (S) 421A(AL) C, for 527A (BH) Central (b); 12-10-65 (h).

2. Sarbasree K. R. Purushothaman and C. V Viswanath, partners carrying on business under the trade name Messrs. Peevee & Co., 2-B Kritibas Lane, Calcutta-26 (a); 408A (AL) Central, 29-6-65 (b): (A) Surgical instruments including complete Hospital and Medical equipment, laboratory heating appliances and other thermoetric equipment and accessories and complete educational and teaching appliances including charts, models specimens (c); 12-10-65 (h).

3. Messrs. Narayandas Todani, Nandlal Todani and Dwarka Prosad Agarwalla, carrying business under the trade name Nandlal Dwarka Prosad J. L. Nehru Road, P.O. Raniganj, district Burdwan (a); 804A(AS) Central, 8-3-65 (b); (A) Barley and Bazra (c); 20-8-65 (h).

4. Messrs. Bachanlal Bhakat and Baidya Nath Bhakat, carrying on business under the trade name Shew Shankar Ram Prayaglal, Chatra, Birbhum (a); 305A(AS) Central, 26-9-57 (b); (A) Linseed oil (c); 23-8-65 (h).

5. (S) Messrs. Munilal Ram Bhakat, Durga Prosad Bhakat and Shianand Prosad Bhakat, carrying on business under the trade name Kalika Prosad Bhakat (for) Messrs. Kalika Prosad Bhakat, Durga Prosad Bhakat and Munilal Ram Bhakat, carrying on business under the trade name Kalika Prosad Bhakat, P.O. Rampurhat, district Birbhum (a); 371A (AS) Central, 21-2-58 (b); 24-8-65 (h).

6. Messrs. Prahladrai Saraf and Nagarmal Saraf, carrying on business under the trade name Prahladrai Nagarmal, aniganj, Burdwan (a); 22A(AS) Centra, 25-6-57 (b); (A) Oil cake, Bajra, gram, barley (c); 25-8-65 (h).

7. Messrs. Hari Prosad Bhakat, Shew Prosad Bhakat and Guru Prosad Bhakat, carrying on business under the trade name Babulal Ram Hari Prosad Bhakat Munarai, Birbhum (a); 171A(AS) Central, 29-7-57 (b); (A) Linseed oil, tejpata, cocoanut (c); 20-9-65 (h).

8. Shri Nalin Kumar T. Vora, carrying on business under the trade name Messrs. Nalin Kumar & Bros. 71 Canning Street (B-212) Calcutta (a); 1156A(AT) Central, 9-2-61 (b); (A) Ball bearing accessories (c); 25-9-65 (h).

9. Shri Suresh Chandra Banerjee, carrying on business under the trade name Messrs. Banerjee Co., 71 Canning Srteet (E-13) Calcutta (a); 1304A (AT) Central, 12-2-63 (b); (A) Pen, pen ink (c); 25-9-65 (h).

10. (S) Deepak Industries Ltd., carrying on business under the trade name New Allenberry Works for Messrs. New Allerberry Works, 62 Hazra Road, Calcutta (a); 396A(BH) Central, 17-2-59 (b); (A) Machine parts, tools, gear cutter, module, chuck, gear, shaft, anexal name plate, plant, machinery, spare parts and accessories and consumable stores e.g., lubericants, machine oil and gas for use in the manufacture of machineries, machinery part and tools (d); 25-9-65 (h).

11. Phlips India Ltd., 7 Justice Chandra Madhab Road Calcutta; Calcutta (1) (a) 7B(BH) Central, 31-5-57, (b); (A) Standard Battery (c) 28-9-65 (h).

12. (S) Shri Ghanashvam Dass Shah, carrying on business under the trade name Messrs. Ramanand Narayandass for Messrs. Ramanand Narayandass, Partners, Shri Radhashyam Shah, Shri Ghanashyam Dass Shah, Shri Madanlal Shah and Shri Jagdish Prosad Shah, 5-1A & B Kevatala Road, Calcutta-29; Siguri (1)(a); 75B(BH) Central, 2-1-60 (b); 27-9-65 (h).

13. (S) Messrs. Byomkesh Das Gupta, Nilima Das Gupta and Jatinder Mohan carrying on business under the trade name Wood Crafts and Industries for Messrs. Nilima Das Gupta and Jatinder Mohan carrying on business under the trade name Woodcrafts and Industries, P-355, Keyatala Road, Calcutta (a); 708A (BH) Central, 8-6-63 (b); 27-9-65 (h).

14. Messrs. Om Prakash Puse and E. Joshua, carrying on business under the trade name Messrs. Tincas, 17 Park Street, Calcutta (a); 494A (BH) Central, 11-5-60 (b); (A) Wire (c); 28-9-65 (h).

15. (S) Shri Nikhil Ranjan Dey, Miss Nipa Dey and Shri Sachinath Roy carrying on business under the trade name Messrs. Link Industries for Messrs. Nikhil Ranjan Dey and Sm. Lily Dey, carrying on business under the trade name Messrs. Link Industries, 4C Allenby Road, Calcutta (a); 582A (BH) Central, 19-8-61 (b); 28-9-65 (h).

16. Messrs. P. V. C. Fires and Cables (P) Ltd., 49-1 Gariahat Road, Calcutta-19 (a); 762A (BH) Central, 12-2-63 (b); Insert Aluminium after the word Dyestuff (d); 30-9-65 (h).

17. (S) Shri Sasanka Sekhar Daripa, proprietor, carrying on business under the trade name Messrs. P. C. Daripa for Messrs. Prahlad Chandra Daripa and Sasanka Sekhar Daripa carrying on business under the trade name of P. C. Daripa, Subhas Road, Bankura (a); 165A(BK) (Cnetral), 6-7-51 (b); 29-9-65 (h).

18. Shri Madhav Prosad Goenka, Proprietor, carrying on business under the trade name Messrs. Madhav Prosad Goenka, Bankura (a); 138A (BK) (Central), 29-1-60 (b); (A) Mild Steel Crap (c); 30-9-65 (h).

19. Messrs. Akbarali Dosaji Dodia, Emrahim Mohammedali Patel, Yusuf Ali Mohommedali Patel and Abdullah Mohammedali Patel carrying on business under the trade name Orient Machinery and Mill Stores, 52 Netaji Subhas Road, Calcutta (a); 1391A (CR) Central 8-4-61 (b); (A) Rubber belting, brake-lining, grease gum, rubber gloves, belt lacing and belt fastener, crucibles, grease and oil cup and cans (c); 25-9-65 (h).

20. Sudarshan Kumar Agarwal, Dharampal Agalwal, Bijoy Kumar Agarwal and Ramesh Kumar Agarwal, carrying on business under the trade name Ishardas Agarwal & Co. (S) 34 Netaji Subhas Road, Calcutta for 85 Netaji Subhas Road, Calcutta-1 (a); 1601A(CR) Central, 11-4-63 (b); 25-9-65 (h).

21. (S) Messrs. Anil Ratan Dey, Monoranjan Dey, Sontosh Kumar Dey, Sm. Rekha Dey, carrying on business under the trade name Messrs. Harisadhan Bros. 122 Pandit Purushottam Roy Street, Calcutta (for) Messrs. Anil Ratan Dey, Monoranjan Dey, Santosh Kumar Dey, Ramendranath Dey, carrying on business under the trade name Messrs. Hari Sadhan Dev Bors., 122 Pandit Purushottam Roy Street, Calcutta (a); 58A (CR) Central, 11-7-57 (b); 25-9-65 (h).

22. (S) Sarbasree Rambahadur Thakur, Sm. Panwati Thakurani, Madan Mohan Sharma, Ram Binod Sharma, Thturbhoj Sharma, Laxshmeshwar Singh, Bachu Narain Sinha, Vankataraman Sharma, Abhop Nandan Singha, Ripusudan Chowdhury, Brahmadeo Narain Singha, Partners carrying on business under the trade name of Rambahadur Thakur & Co., of 135 Canning Street, Calcutta (for) Shri Rambahadur Thakur, Sm. Panwati Thakurani, Shri Modan Mohon Sharma, Shri Ram Binod Sharma, Shri Chaturbhuj Sharma, Shri Laxshmeswar Singh, Shri Bachu Narain Sinha, Shri Vankataraman Sharma, Shri Abhoy Nandan Singha, Shri Ripusudan Chowdhury, Shri Brahamadeo Narain Singha, Partners carrying on business under the trade name Ram Bahadur Thakur & Co., 94 Lower Chitpur Road, Calcutta (a); (S) 1912A(OR) Central for 38B (RJ) (b); 25-9-65 (h).

23. (S) Messrs. Naravandas Dutta, Anathnath Dutta, Kalachand Dutta, Madhusudan Dutta, Pasudati nath Dutta, Biswarup Dutta, Ganapati Dutta

Biswanath Dutta, Taraknath Dutta, Amarnath Dutta, Mohanlal Dutta, Satindranath Dutta, Rabindranath Dutta, Phanindranath Dutta, carrying on business under the trade name Koylash Chandra Dutta & Sons, 20 Bonfield Lane, Calcutta (f) Messrs. Koyalsh Chandra Dutta and Sons 20 Bonfield Lane, Calcutta (a); 849A (CR) Central, 6-8-67 (b); 25-9-65 (h).

24. (S) Sarbasree Kashiprasad Agarwala and Kishore Kumar Agarwala, partners, carrying on business under the trade name Shree Lakshmi Filter Co. for Shri Kashiprasad Agarwala, Proprietor, carrying on business under the trade name Shree Lakshmi Filter & Co., 89 Netaji Subhas Road, Calcutta (a); 1332A (CR) Central, 8-8-60 (b); 27-9-65 (h).

25. Prem Nath and Uttam Chand carrying on business under the trade name Capital Hardware Mart 10 Jackson Lane, Calcutta (a); 1024A (CR) Central, 21-1-58 (b); (A) Calcium carbide (c); 28-9-65 (h).

26. Shri Tilakchand Jain, Sudarsan Kumar Jain and Shri Sushil Kumar Jain, partners carrying on business under the trade name Bharat Associated Industries P-5 Canning Street, Calcutta (a); 1404A (CR) Central, 24-3-58 (b); (A) Knitting Wool (c); 29-9-65 (h).

27. (S) Shri Phaticklal Chowdhury, Propr etor, carrying on business under the trade name Calcutta Docking and Engineering Co. (for) Shri Phaticklal Chowdhury Proprietor carrying on business under the trade name Calcutta Docking and Engineering Co., 12 Government Place East Calcutta (a); 236A (EL) Central, 17-7-57 (b); 25-9-65 (h).

28. (S) Messrs. Ram Chandra Makin and Kewal Krishna Makin carrying on business under the trade name of Makin Service Station (for) Messrs. Om Prakash Makin, Rajendra Kumar Makin and Ram Chandra Makin, carrying on business under the trade name Makin Service Station, 103/B Foreshore Road, Howrah (a); 879A (HW) Central, 3-4-64 (b); 25-9-65 (h).

29. (S) Messrs. Ram Chandra Panja, Laksmon Chandra Panja, Sonaton Nondon Panja and Sanat Kumar Panja, carrying on business under the trade name National Machine Tools Co., (for) Messrs. Ram Chandra Panja and Laksmon Chandra Panja carrying on business under the trade name National Machine Tools Co. 10/10 Brindabon Mullick Lane, Howrah; Howrah (1) (a); 35B (HW) Central, 9-3-59 (b); 25-9-65 (h).

30. (S) Shrimati Tulsi Hazra and Shri Manindranath Hazra carrying on business under the trade name Messrs. Precision Mechanical Works (for) Shrimati Tulsi Hazra carrying on business under trade name Messrs. Precision Mechanical Works, 58/2 Chatterjeepara Lane, North Bantra, Howrah (a); 598A (HW) (Central), 4-4-61 (b); 27-9-65 (h).

31. Messrs. Nemaichand Dey, Madan Mohan Dey, Sujai Kumar Dey carrying on business under the trade name Madan Mohan Dey and Co., 72 Nalini Sett Road, Calcutta-7 (a); 405A (JK) (Central), 15-7-57 (b); (A) Joist and Skelp (c); 25-9-65 (h).

32. Messrs. Brijmohan Laddha, Shree Ratan Bagri and Murlidhar Agarwala, carrying on business under the trade name Maheswari Engineering Company, 22 Burtolla Street, Calcutta-7 (a); 1141A (JK) (Central), 9-2-65 (b); (A) Nuts (c); 29-9-65 (h).

33. Rambagas Ranga, Srigopal Ranga carrying on business under the trade name Ranga Electric Trading Co., 23 Shiv Thakur Lane, Calcutta-7 (A) 12B Lower Chitpur Road, Calcutta-7 (Branch Office) (a) (S) 120B (JK) (Central) for 1122A (JK) (Central) (b); 29-9-65 (h).

34. Mahabir Prasad Kalyani, Hosierylal Kalyani, Parbati Devi, Iswar Prasad Kalyani, Shyam Sundar Kalyani, Narayan Prasad Kalyani, Bijoy Kumar Kalyani and Ajoy Kumar Kalyani carrying on business under the trade name Messrs. Hanuman Rice & Oil Mills P.O. Dhupguri, district Jalpaiguri (a); 382A (JP) Central, 5-12-59 (b); (A) 1. Raw materials, 2. Plant, machinery spare parts and accessories, 3. consumable stores viz., gunny bags provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (*i*) rice (d); 30-9-65 (e).

35. (S) Sarbasri Parameswarlal Ganeriwalla, Kashi Prosad Ganeriwalla and Mahesh Kumar Ganeriwalla, carrying on business under the trade name Messr International Commerce and Industries for Sh Parameswarlal Ganeriwalla carrying on business und the trade name Messrs. International Commerce a Industries, E/3 Gillander House, Calcutta-1 (a); 1350A (LR) Central, 13-7-62 (b); 25-9-65 (h).

36. (S) Shri Bimal Krishna Mondal, Proprietor carrying on business under the trade name Messrs Engineering Service and Stores for Shri Bimal Krishna Mondal, Shri Amal Krishna Mondal and Shri Nirmal Krishna Mondal and Shyamal Krishna Mondal, partners carrying on business under the trade name Messrs. Engineering Service and Stores, 24 Netaji Subhas Road, Calcutta-1 (a); 904A (LR) Central, 16-2-58 (b); 25-9-65 (h).

37. Shri Kantilal Jhunjhunwala and Shri Krishna Kumar Jhunjhunwala carrying on business under the trade name Messrs. Indian Mill Stores Trading Co., 7 Canning Street, Calcutta (a); 376A (LR) Central, 15-7-57 (b); (D) Hessian, gunny bags, electrical goods (c); 25-9-65 (h).

38. Messrs. Khagendra Nath Naskar, Amarendra Nath Naskar, Shankar Nath Naskar, Ashok Kumar Naskar, Sunil Kumar Addy, Ashok Kumar Sarkar carrying on business under the trade name Kalyan Pur Canning Corporation, C/3 Gillander House, 8 Netaji Subhas Road, Calcutta (a); 166A (LR) Central, 7-5-(b); (A) Caps (c); 28-9-65 (h).

39. Messrs. Sethia Merchantiles Private Ltd., 23A Netaji Subhas Road, Calcutta for 12 India Exchange Place, Calcutta (a); 1229A (LR) Central, 30-3-61 (b); 29-9-65 (h).

40. Shri Mandanlal Jalan carrying on business under the trade name Minerals and Graphite Products 19 Strand Road, Calcutta (a); 1623A (LR) Central, 30-1-65 (b); (A) Quartz (c); (A) Quartz, plant, machinery and spare parts, required for purpose of mfg. of the goods named below: Graphite powder, fireclay, soap stone, coal powder, bentonite powder (d); 29-9-65 (h).

41. Meessrs. Sugani Davi Saria. Madanlal Saria carrying on business under the trade name Hindusthan Traders Corporation 13 India Exchange Place (2nd floor) Calcutta (a); 1546A (LR) Central, 25-5-65 (b); (A) Paper cone (c); 30-9-65 (h).

42. Shri Sanwarmall Shroff, carrying on business under the trade name Messrs. Saraf Engineering Works 38/1 Ramtanu Bose Lane, Calcutta (a); 1094A (MK) Central, 26-11-59 (b); (A) Sulphur (c); 30-9-65 (h).

43. Messrs. Ghosh Bros; 16 Kali Dutta Street, Calcutta (a); 187A (MK) Central, 1-7-57 (b); (A) Medicines (c); 30-9-65 (h).

44. Sree Bijoy Krishna Saha proprietor, carrying on business under the trade name Messrs. Bijoy Krishna Saha, Hathkhola, P.O. and District Malda (a); 265A (ML) (Central) 7-7-65 (b); (A) Khayer (c), 2-9-65.

45. (S) Messrs. Kantilal P. Shah, Chhotelal P. Shah and Dhanvant Rai Shah carrying on business under the trade name Shah Hard Ware Mart (For) Messrs. Kanti Lal P. Shah, Chhotelal P. Shah and Dhanvant Rai Shah, carrying on business under the trade name Shah Hard Ware Mart 113 Monohardas Sawk, Calcutta (a); 76B (MR) Central, 17-57 (b); 25-9-65 (h).

46. Shri Radhakrishan Mundra carrying on business under the trade name Messrs. Udyogi Brothers, 32 Jamunalal Bazaz Street, Calcutta (a); 1078A (MR) Central, 9-9-65 (b); (A) Coal cutting Machine, spare parts (c); 27-9-65 (h).

47. (S) Shri Madan Mohan Bandopadhya, Proprietor, carrying on business under the trade name Regent Engineering Stores, (For) Shyamapada Bandopadhya and Madan Bandopadhya carrying on business under the trade name Regent Engineering Stores 32 Strand Road, Calcutta (a); 116A (MR) Central, 1-7-57 (b); 30-9-65 (h).

48. Shri Suraj Prasad Gupta, Proprietor, carrying on business under the trade name Messrs Zukab Magnet Industries, 9 Lall Bazar Street, Calcutta (a); 917A (RB) Central, 20-5-61 (b); (A) Lubricating oils and greases (c); 259-65 (h).

49. (S) Shri Raghunath Prasad Jhunjhunwala, Proprietor, carrying on business under the trade name Messrs. East Asiatic Traders for Messrs. Raghunath Prasad Jhunjhunwala and Arun Jhunjhunwala, Partners, carrying on business under the trade name of Asiatic Traders, 5 Mission Row, Calcutta-1 (a); 1145A (RB) (Central), 8-10-58 (b); (A) Carbon (c); 25-9-65 (h).

50. (S) Messrs. Haraprasad Mitra and Changamal Jain, carrying on business under the trade name Messrs. H. P. Mitra & Co., for Messrs. Hara Prasad Mitra, Changamal Jain and Bhagwat Das Agarwal carrying on business under the trade name H P. Mitra & Co., P-35 India Exchange Place, Calcutta-1 (a); 788A (RB) (C) 20-1-60 (b); (A) Zinc chloride (c); Insert Zinc Chloride after the words Non-ferrous metal slabs and ingots (d); 25-9-65 (h).

51. (S) Shri Amal Kumar Mitra, carrying on business under the trade name Messrs. Oriental Phototype Co., for Messrs. Oriental Phototype Co., 14-2 Old China Bazar Street, Calcutta (a); 373A (RB) (C), 5-7-57 (b); 27-9-65 (h).

52. Shri Shyam Sundar Kejrimal, Proprietor, carrying on business under the trade name Messrs. India Oil Seals and Synthetic Products P-36 India Exchange Place, Calcutta-1 (a); 907A (RB) (C) 29-3-61 (b); (A) Manufacturing goods Oil seals, O'ringes, bucket type seals, diaphragms, packings and other rubber, ebonite and bakelite mouldings (d); 28-9-65 (h).

53. Messrs. R. K. Bharoch, Bhanwarilal Agarwala, Reshmi Debi, Durgi Debi, Tarbini Debi, Jagannath Agarwala (natural guardian for Arun Kumar Agarwala, minor), Rangalal Agarwala Natural guardian of Kanto Prosad Agarwala, minor) and Jhumarmal Agarwala (Natural guardian for Raj Kumar Agarwala, minor) carrying on business under the trade name Calcutta Dyeing Bleaching Works, (S) P-38 India Exchange Place Calcutta for 5 Pollock Street, Calcutta (a); (S) 1259A (RB) (C) for 1115A (CL((C) (b); 14-10-65 (h).

54. Partners G. Hartmann and M. B. Khatwani, carrying on business under the trade name Messrs. G. Hartmann (S) 116 Ripon Street, Calcutta for 7 Royed Street, Calcutta (a); 476A (TL) Central, 30-7-58 (b); 25-9-65 (h).

55. (S) Sarbasree Rajan Viswanath, Rajan Pram Kumar and Sm. Rao Jaylakshmi, Partners, carrying on business under the trade name Messrs. Asoka Trading Corporation, for Messrs. Asoka Trading Corporation 46 Dharamtolla Street, Calcutta (a); 190A (TL) (Central) 5-7-57 (b); 25-9-65 (h).

56. Sanjib Kishore Basu, Proptrietor, carrying on business under the trade name Messrs. Eastern India Engineering Co., (S) 75/H/47 Beliaghata, Main Road, Calcutta for 49A Beliaghata Main Road, Calcutta (a); 751A (TL) (Central) 4-6-63 (b); 27-9-65 (h).

57. (S) Messrs. Westinghouse Saxby Farmer (Pvt.) Ltd., for Messrs. Saxby Farmer (India) (Pvt.) Ltd., 17 Convent Road, Entally, Calcutta (a); 102A (TL) (Central), 27-6-57 (b); 28-9-65 (h).

58. Sarbasree Bajranglal Singhania, Raghunandra Singhania, Deokinandan Singhania and Madhucha Singhania, partners, carrying on business under the trade name Messrs. Singhania Commercial Co. 103 Park Street, Calcutta (a); 57B(TL) (Central) 19-7-57 (b); (A) Paper (c); 30-9-65 (h).

Explanatory notes—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended :—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 334 C.T.—21st October 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Bechulal Show, proprietor, carrying on business under the trade name Rita Trading Co Panagarhbazar, district Burdwan (a); 586A (AS) Central, 13-1-61 (b); (a) Cement, (c); 22-9-65 (h).

2. Messrs. Ram Chandra Daga, Joshraj Natholia, carrying on business under the trade name Mahabir Trading Co., 4 Jagmohan Mallick Lane, Calcutta-7 (a); 765A(JK) Central, 10-1-58 (b); spices and oils, cycle and cycle parts, ball bearing and chains (c); 25-9-65 (h).

3. Sarbasree Dhirendra Nath Saha Kanak Prosad Sikdar and Ranjit Kumar Sikdar, partners carrying on business under the trade name Messrs. Karunamoyee Bhandar, Kaliaganj, West Dinajpur, (a); 167A (ML) (Central), dated 26-10-59 (b); Silicate, soap stone, powder and mahua oil, coir yarn, dhup bati, (d) 27-9-1965 (h).

4. Shri Dayabhai Patel, carrying on business under the trade name Messrs. Dayabhai Sonabhai Patel Purulia, P.O. Purulia district Purulia (a); 164 (PR) Central, 10-7-57 (b); biri tobacco, tobacco dust hukka tobacco, biri leaves, zarda, tobacco, dokta (c); 15-9-65 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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PAUSA 9] THURSDAY, DECEMBER 30, 1965 [SAKA 1887

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 314 C.T.—30th September 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer
1	2
(1) A-090339 to A-090342	Messrs. Khorana Brothers, 5/2 Gobind Dhar Lane, Calcutta. AT/2658A.
(2) B-370846 to B-370850	Messrs. Phani Bhusan Sen & Sons, 3 Mirbahar Ghat Street, Calcutta-7. JK/2988A.
(3) E-020283, C-132200, C-132215 to C-132225, B-844145 to B-844150	Messrs. Purusottam Tea Co., Jalpaiguri. JP123B.
(4) B/1-226858 to B/1-226860	Messrs. Nanda Lal Pal, 2A Nandan Bagan Street, Calcutta. MK/2523A.

S. K. BOSE, Commissioner.

No. 318 C.T.—30th September 1965. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms, have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/0-090380 to N/0-090382	Messrs. Joydeb Hosiery, 46 Cross Street, Calcutta. 945A(AT)Central.
(2) N-172276 to N-172300	Likhmi Chand Fusaram & & Jiaukhram, Jorbanglow, P.O. Ghoom, Darjeeling. 112A(DJ)Central.
(3) N-219703 to N-219725	Messrs. Prabhulal Ramkumar, Kalimpong, Dist. Darjeeling 28A(DJ)Central.
(4) N-942351 to N-942353	Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta. 75A(RB)Central.
	(Said to have been lost from the custody of Messrs. Easter Hornsby (India) Ltd., of. 1 Forbes Street, Bombay-1)

S. K. BOSE, Commissioner.

No. 341 C.T.—28th October 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and Registration Certificate No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-843464 and N-843465 ..	Messrs. Precision Engineering Co., 7 Lower Chitpur Road, Calcutta. 1110A(CL)(C).
(2) N/0-327826 to N/0-327830	Messrs. Bengal Polythene Bag Co., 3 Mangoe Lane, Calcutta. 789A(EL)Central.
(3) N/0-054248 to N/0-054250	Messrs. Scottish Assam Tea Co., Ltd., 4 Mangoe Lane, Calcutta. 67B(EL)Central.
(4) N/0-361698 to N/0-361700	Messrs. Jagannath Chetram, 180 Mohatma Gandhi Road, Calcutta-7. 288A(MR,Central.
(5) N/361686 to N-361694 ..	Messrs. Shyam Sundar Agarwalla, Balarampur, Purulia. 228A(PR)Central.
(6) N-384798 to N-384800 ..	Messrs. Ramjeevun Sarawgee & Sons, 29 Indra Biswas Road, Calcutta. 906A(SH)(Central.

S. K. BOSE, Commissione

No. 345C.T.—4th November 1965. In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/untertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
	2
(1) B/I—450436 to B/I—450450.	Messrs. D. Shamji & Co., 20 Amratola Street, Calcutta. AT/3913A.
(2) B-880480 to B-880483 ..	Messrs. Alvin Agency, 7B Shyama Nanda Row, Calcutta. BH/3520A.
(3) A-011203 and A-011204	Messrs. Nanda Dulal Das, Salar, Murshidabad. BR-438A.
(4) A-289389 to A-289393	Messrs. D. Sharma & Bros., Kalimpong DJ/1066A.
(5) E-041276 to E-041300 E-041301 to E-041325.	Messrs. Ram Saran Das & Bros., 18 Netaji Subhas Road, Calcutta. LR/1783A.
B-380942 & B-380943 A-257062 to A-257064.	Messrs. Fibre Agents, 26 Upper Chitpore Road, Calcutta. MK/3330A.
(7) B-645421 to B-645424	Messrs. Jagadish Prasad Jaiswa Balarampur, P.O. Rangadil Dist. Purulia. PR/418A.
(8) B/I-110820 to B/I-110825 B/I-110901 and B/I-110902.	Messrs. Goel & Co., 22A Ka Krishna Tagore Stree Calcutta. SH/3396A.
(9) A-074102 to A-074106	Messrs. Dey Bros., Pandual Hooghly. SP/1291A.

S. K. BOSE, Commissioner, *Commercial Taxes, West Benga*

S. K. BOSE, Commissioner.

No. 349C.T.—4th November 1965.—In pursuance of the pr visions of rule 11 of the Central Sales Tax (West Bengal) Rule 1958, read with sub-rule (6) of Rule 27A of the Bengal Sale Tax Rules, 1941, it is notified for general information that th following declaration forms have been cancelled under sub-rul (4) of Rule 27A of the Bengal Sales Tax Rules.

Serial No. of declration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and Registratio Certificate No. of the dealer undertaking to whom th declaration forms were issue by the appropriate Commer cial Tax Officer.
1	2
(1) N-135366 and N-135368	Messrs. Satya Kinkar Sen Gupt Raghunathgunje, Murshi dabad. 15A(BR) (Central).
(2) N-901426 and N-901427	Messrs. Lalchand Jain, Dhulyan Murshidabad. 100A(BR) (Cantral).
(3) N-981528 to N-981530	Messrs. H. R. Distributors, 58/ Canning Street, Calcutta-1. 1104A(CL) Central.
(4) N/O-080161 to N/O-080175.	Messrs. Naresh Nath Mukherje (Metals) Private Ltd., 6 Cliv Row, Calcutta. 1129A(LR) Central.
(5) N/O-140753 to N/O-140775.	Messrs. Ram Saran Das & Bros. 18 Netaji Subhas Road, Cal cutta. 493A(LR) Central
(6) N-852796 to N-852800	Messrs. Fibre Agents, 26 Upp Chitpore Road, Calcutta-6. 901A(MK) Central.
(7) N-272304 to N-272310	Messrs. East Indian Agencie 243 Chittaranjan Avenue, Cal cutta. 587A(MK) Central.
(8) N/O-278603 to N/O-278605. .	Messrs. Goel & Co., 22A Ka Krishna Tagore Street, Cal cutta. 1056A(SH) Central.
(9) N-577629 to N-577638 ..	Messrs. Dey Bros., Pandual Hooghly. 10A(SP) (Central).

K. BOSE, Commissione

No. 17649C.T. — 27th September 1965. — Shri Dhiren Nath Ray, Commercial Tax Officer, Grade I of Howrah charge has been allowed earned leave for forty-three days from 9 h August 1965 to 30th September 1965 under rule 169 of the West Bengal Service Rules, Part I. This is in extension of leave previously granted to the Commercial Tax Officer in the office Notification No. 14322C.T., da ed the 11th August 1965.

No. 17972C.T. — 30th September 1965. — Shri Ramendra Nath Ganguly, Commerical Tax Officer, Grade II of Manicktala charge was allowed earned leave for seven days from 7th August 1965 to 13th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 21468C.T.—7th December 1965.—Shri Triloke Nath Seal, Commercial Tax Officer, Grade I of Cooch-Behar charge was allowed earned leave for four days from 12th October 1965 to 15th October 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 21726C.T. — 10th December 1965. — Shri Jitendra Nath Mukherjee, Commercial Tax Officer, Grade II of C.S. was allowed earned leave for twenty-six days from 10th August 1965 to 4th September 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

No. 21727C.T. — 10th December 1965. — Shri Jitendra Nath Mukherjee, Commercial Tax Officer, Grade II of C.S. was allowed earned leave for four days from 4th August 1965 to 7th August 1965 under rule 169(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDUM

Notification No. 326C.T. — 19th October 1965. All entries against Serial Nos. 6 and 7 of the Notification No. 20C.T., dated 28th January 1965 published at page 134 of the Calcutta Gazette (Part ID) dated 25th February 1965 are hereby cancelled.

S. K. BOSE, Commissioner.